

GAO Highlights

Highlights of [GAO-18-6](#), a report to the Committee on Armed Services, U.S. Senate

Why GAO Did This Study

Congress relies on SIGAR and the OIGs of DOD, State, and USAID to provide oversight of the wide range of operations and significant funds spent in Afghanistan. The Senate Armed Services Committee's report accompanying the NDAA for Fiscal Year 2017 included a provision for GAO to review the authorities and activities of SIGAR and the OIGs at DOD, State, and USAID (the four OIGs) regarding their oversight of U.S. operations in Afghanistan.

The objectives of this report include examining the extent to which (1) overlap, if any, exists in the mandates for the four OIGs and (2) the four OIGs have coordinated their oversight to help prevent duplication. GAO identified and compared provisions of applicable laws; reviewed the four OIGs' oversight products, strategic plans, and quarterly reports; interviewed officials at the four OIGs about the coordination processes; and analyzed objectives of reports that the four OIGs issued.

What GAO Recommends

To help prevent duplication of efforts and minimize agencies' reporting burden, GAO recommends that SIGAR and DOD OIG, as Lead IG for Operation Freedom's Sentinel, document agreed-upon roles and responsibilities for meeting their reporting requirements. In the OIGs' joint response, the four IGs concurred with the recommendations, but expressed concerns about balance in the report title and Highlights. In separate comments, SIGAR had similar concerns. GAO made modifications to the report to clarify these issues.

View [GAO-18-6](#). For more information, contact Beryl H. Davis at (202) 512-2623 or davisbh@gao.gov.

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INSPECTORS GENERAL

Documented Agreement of Certain Roles and Responsibilities Could Further Enhance Coordination in Afghanistan

What GAO Found

Overlap exists among the mandates of the four Offices of Inspector General (OIG) that conduct and report on oversight activities for U.S. operations in Afghanistan.

- The National Defense Authorization Act (NDAA) for Fiscal Year 2008 established the Special Inspector General for Afghanistan Reconstruction (SIGAR). The OIGs for the Department of Defense (DOD), Department of State (State), and U.S. Agency for International Development (USAID)—the primary agencies with programs and operations in Afghanistan—conduct oversight of their respective agencies in accordance with the Inspector General Act of 1978, as amended (IG Act). This results in overlap of responsibilities as SIGAR is required to oversee and report on Afghanistan reconstruction while the OIGs at DOD, State, and USAID are required to oversee and report on their respective agencies' programs and operations, including those related to Afghanistan reconstruction.
- The NDAA for Fiscal Year 2013 created a Lead Inspector General (Lead IG) role for overseas contingency operations, which is assigned to DOD OIG for Operation Freedom's Sentinel in Afghanistan. Because this requires the Lead IG to review the accuracy of information that federal agencies provide to support the contingency operation, potential overlap exists with SIGAR and the OIGs at State and USAID as they perform their duties and responsibilities under their general oversight authorities.
- Both SIGAR and the Lead IG are subject to statutory requirements to report on a quarterly basis on the overall conduct of the federal programs and operations within the scope of their oversight.
- The Lead IG is required to biannually report on the activities of the State and USAID OIGs related to Operation Freedom's Sentinel, while these OIGs are also subject to the general semiannual reporting requirements of the IG Act.

To help prevent duplication, these mandates include provisions requiring SIGAR and the other OIGs to coordinate their oversight activities. SIGAR and the other OIGs have established coordination mechanisms to help prevent duplication of oversight activities related to U.S. operations in Afghanistan. GAO reviewed the objectives of 137 audit, inspection, and evaluation reports issued by the four OIGs from January 1, 2015, through September 30, 2016, and did not identify duplicate objectives among these reports. GAO also reviewed 43 special projects issued by SIGAR and did not identify any duplication between these products and the reported objectives of the reports that the OIGs issued. However, SIGAR and DOD IG, as the Lead IG, have not documented their agreed-upon roles and responsibilities for obtaining data from agencies and other OIGs used to prepare their mandated reports. According to GAO's leading practices for effective interagency collaboration, documenting significant items that affect collaborative agreements could enhance coordination and strengthen the commitment to working collaboratively. Without documented agreement on roles and responsibilities to address overlapping areas in their reports, there is increased risk that SIGAR and DOD OIG could (1) duplicate requests for information, resulting in unnecessary burden on agencies responding to them, and (2) duplicate efforts in meeting their respective reporting requirements.