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United States
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Afghanistan Security Forces Fund Phase III - Accountability
for Equipment Purchased for the
Afghanistan National Army

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Acronyms and Abbreviations

ANA	Afghanistan National Army
ARSIC	Afghanistan Regional Security Integration Command
ASF	Afghanistan Security Forces
CJ	Combined Joint
CoreIMS	Core Inventory Management System
CSTC-A	Combined Security Transition Command–Afghanistan
IG	Inspector General
MoD	Ministry of Defense
RCAC	Regional Corps Advisory Command
RPAC	Regional Police Advisory Command
USCENTCOM	U.S. Central Command
VIN	Vehicle Identification Number



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

August 12, 2009

MEMORANDUM FOR COMMANDER, U.S. CENTRAL COMMAND
COMMANDING GENERAL, COMBINED SECURITY
TRANSITION COMMAND-AFGHANISTAN

SUBJECT: Afghanistan Security Forces Fund Phase III – Accountability for
Equipment Purchased for the Afghanistan National Army (Report
No. D-2009-099)

We are providing this report for your information and use. We considered management comments on a draft of this report in preparing the final report.

The comments of the Combined Security Transition Command-Afghanistan conformed to the requirements of DoD Directive 7650.3 and left no unresolved issues. Therefore, additional comments are not required.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-8905 (DSN 664-8905).

A handwritten signature in black ink, reading "Paul J. Granetto", is positioned above the printed name.

Paul J. Granetto
Principal Assistant Inspector General
for Auditing



Results in Brief: Afghanistan Security Forces Fund Phase III – Accountability for Equipment Purchased for the Afghanistan National Army

What We Did

We determined whether the Combined Security Transition Command-Afghanistan (CSTC-A) could account for equipment purchased with the Afghan Security Forces Fund to support the Afghanistan National Army (ANA). We also determined whether CSTC-A properly transferred accountability for the equipment to the ANA.

What We Found

We identified internal control weaknesses in CSTC-A's accounting for vehicles and radios provided to the ANA. CSTC-A did not have complete serialized inventory records of all vehicles and radios purchased for the ANA. Basic inventory controls were not established as required by DoD guidance, and therefore CSTC-A could not account for vehicles and radios in storage planned for transfer to the ANA.

In addition, we identified internal control weaknesses in the transfer of the equipment to the ANA. Specifically, CSTC-A lacked a formal process to transfer the accountability and physical control of vehicles and radios to the ANA in accordance with DoD guidance.

What We Recommend

CSTC-A should:

- require a wall-to-wall physical inventory of all equipment at ANA Depots 1 and 2 to establish a reliable baseline in the inventory management system.
- reconcile radio shipping and receiving documentation.

- use the Core Inventory Management System as the official system to track vehicles and radios issued to the ANA.
- enter vehicle identification numbers (VIN) and serial numbers for radios into the official inventory management system at the time the equipment is delivered.
- issue formal written procedures, in accordance with DoD guidance, for the accountability, control, and physical security of equipment from arrival in country to the point of formal transfer to the ANA.

Management Comments and Our Response

The CSTC-A Deputy Commanding General agreed with the audit recommendations and has implemented standard operating procedures to address accountability, custody, and control of equipment supplied by the United States to the ANA. We consider CSTC-A's comments responsive. Please see the recommendations table on the back of this page.



Vehicles Awaiting Delivery to the ANA at Depot 2 in Kabul

Recommendations Table

Management	No Additional Comments Required
Commanding General, Combined Security Transition Command-Afghanistan	A.1., A.2., A.3., A.4., B.1., B.2., B.3.

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Introduction

Objectives

Our objectives for this audit were to determine whether organizations in Southwest Asia given the responsibility by the U.S. Central Command (USCENTCOM) for managing the Afghanistan Security Forces (ASF) Fund properly accounted for the goods and services purchased using ASF Funds and whether the goods and services purchased were properly delivered to the ASF. See Appendix A for a discussion of the audit scope and methodology. See Appendix B for prior coverage.

Background

This report is part of a three-phase audit of the ASF Fund. In total, \$15.3 billion has been appropriated to the ASF Fund through six public laws: 109-13, 109-234, 109-289, 110-28, 110-161, and 110-252.¹ For this report, we reviewed Combined Security Transition Command-Afghanistan (CSTC-A) procedures and systems used to account for equipment purchased for the Afghanistan National Army (ANA) with the ASF Fund.

In the first phase (discussed in DoD Inspector General [IG] Report No. D-2008-012, “Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund – Phase I,” November 5, 2007), we determined that DoD distributed \$4.7 billion of budget authority appropriated by Public Laws 109-13, 109-234, and 109-289 for the ASF Fund in compliance with provisions of the three public laws and appropriations law.

In the second phase of our audit (discussed in DoD IG Report No. D-2009-050, “Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund – Phase II,” February 5, 2009), we determined that six DoD Commands obligated \$1.3 billion in accordance with legal provisions in Public Laws 109-13, 109-234 and 109-289 to assist the ASF. The second phase was conducted concurrently with the third phase of our audit.

For phase three, we have issued multiple reports that address the accountability for real property construction, weapons, vehicles, and communication equipment including computers provided to support the ASF. This report addresses accountability for ASF-funded equipment (specifically, vehicles and radios) purchased in support of the ANA.

¹ The six public laws are: Public Law 109-13, “Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief, 2005”; Public Law 109-234, “Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Hurricane Recovery, 2006”; Public Law 109-289, “Department of Defense Appropriations Act, 2007”; Public Law 110-28: “U.S. Troop Readiness, Veterans’ Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007”; Public Law 110-161, “Consolidated Appropriations Act, 2008”; and Public Law 110-252, “Supplemental Appropriations Act, 2008.”

Afghanistan Security Forces Fund

Public Laws 109-13, 109-234, 109-289, 110-28, 110-161, and 110-252 appropriated funds for the ASF Fund for “the security forces of Afghanistan including the provision of equipment, supplies, services, training, facility, and infrastructure repair, renovation, and construction.”

Combined Security Transition Command-Afghanistan

The CSTC-A mission is, in partnership with the Islamic Republic of Afghanistan and key partner nations and organizations, to plan, program, and implement force generation that establishes an enduring and self-sustaining capability in the ASF.

CSTC-A Operational Structure

CSTC-A has grouped its personnel and resources into eight operating divisions.² The eight divisions are called “combined joint,” or “CJ,” because several perform their function using a mix of military personnel from the United States and foreign countries. Figure 1 depicts the CSTC-A divisions.

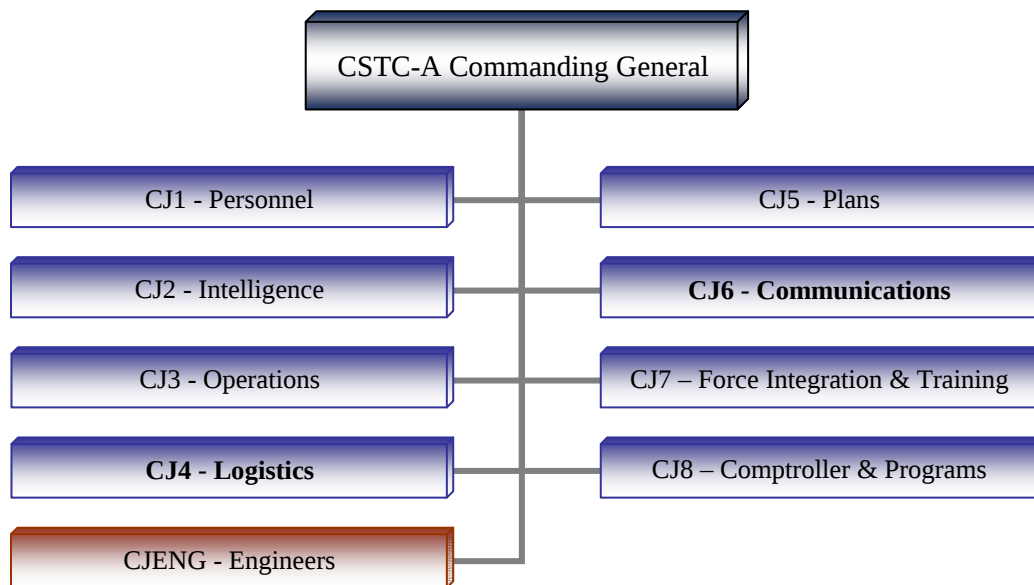


Figure 1. CSTC-A Operating Divisions

The Logistics (CJ4) Division is responsible for developing and maintaining DoD property accountability systems for all vehicles and radios received in Afghanistan intended for the ANA. The Logistics Division must prepare and retain property accountability information for all vehicles and radios. It also fields teams of mentors to teach the ANA how to independently account for, maintain, and secure the vehicles. The Communications (CJ6) Division provides support in developing communications system requirements for the ANA throughout Afghanistan. Additionally, it assists the Logistics Division by fielding teams of mentors to teach the ANA how to account for, maintain,

² An additional division (CJENG) provides engineering oversight of real property construction.

and secure radios. To perform their assigned functions, both divisions rely heavily on contractor personnel. See Appendix C for a discussion of ANA property book records.

ANA Depots 1 and 2

ANA Depot 1 is the receiving and storage location for all class II, IV, VI, and VII materiel for the ANA.³ ANA Depot 1 stores the radios purchased for the ANA in addition to many other items. Although ANA Depot 1 is an Afghanistan Ministry of Defense (MoD) asset, its operations are managed by U.S. Army personnel. ANA personnel are assigned to work at Depot 1 on a rotational basis only.

ANA Depot 2 is the receiving point for vehicles purchased for the ANA. Like ANA Depot 1, ANA Depot 2 is an Afghan MoD asset; however, it is staffed by U.S. military personnel, U.S. contractors, and ANA personnel.

Mentors

CSTC-A military personnel and civilian contractors with MPRI, Inc., an L-3 Communications division, serve as mentors to the ANA and manage operations at ANA Depots 1 and 2 (see Figure 2). The contractors and military personnel used a combination of paper and electronic systems to manage the inventory at ANA Depots 1 and 2.



Figure 2. ANA Depot 1 (left) and ANA Depot 2 Motor Pool (right)

Core Inventory Management System

The U.S. military and contractor personnel operating ANA Depots 1 and 2 used an automated system known as Core Inventory Management System (or CoreIMS) to manage the inventory. CoreIMS is a commercial off-the-shelf inventory management system for small to medium-sized warehouses that was adapted to fit the needs of the ANA. The system covers purchasing through receiving, managing inventory and orders, and shipping. CoreIMS allows the user to manage vendor and customer contact information in one system. The system also allows the user to generate reports that can

³ DoD 4140.1-R, “DoD Supply Chain Materiel Management Regulation,” May 23, 2003, defines the following classes of materiel: Class 2 – Clothing, individual equipment, tentage, organizational tool kits, hand tools, administrative and housekeeping supplies, and equipment; Class 4 – Construction materials including installed equipment and all fortification or barrier materials; Class 6 – Personal demand items (nonmilitary sales items); and Class 7 – Major end items.

be customized to deliver useful information to management. MPRI, Inc. personnel at ANA Depot 1 maintain CoreIMS.

Review of Internal Controls

We determined that internal control weaknesses in CSTC-A property accountability systems existed as defined by DoD Instruction 5010.40, “Managers’ Internal Control (MIC) Program Procedures,” January 4, 2006. CSTC-A did not have adequate inventory controls to account for all vehicles and radios acquired for the ANA. Specifically, CSTC-A provided inadequate oversight to fully account for each vehicle and radio purchased with ASF funds and intended for the ANA. In addition, CSTC-A did not have a formal process to transfer accountability for vehicles and radios to the Afghan Government. Implementing the recommendations in this report will improve internal controls and allow the U.S. Government to track the location and status of sensitive equipment purchased with ASF funds. We will provide a copy of this report to the senior CSTC-A official responsible for internal controls.

Guidance on Inventory Controls

U.S. law, DoD Instructions, and Army Regulations require all persons entrusted with the management of Government property to maintain adequate controls and accountability for property under their control. See Appendix D for the guidance concerning inventory control.

Finding A. Inventory Controls for Vehicles and Radios

CSTC-A did not have complete property records for vehicles and radios purchased for the ANA. CSTC-A had not effectively implemented receiving and inventory controls to ensure accountability for all vehicles and radios purchased for the ANA. As a result, DoD has no assurance that vehicles and radios purchased for the ANA were received or that ANA units received the quantity or type of vehicles ordered.

Receiving Controls at ANA Depots 1 and 2

Vehicle Receiving Process

MPRI, Inc. inspected all vehicles upon arrival at ANA Depot 2 for damage and reconciled the vehicle identification numbers (VINs) to the vehicle shipping documents. U.S. Military personnel signed for acceptance of the vehicles. Once unloaded, the vehicles were grouped in the ANA Depot 2 motor pool by type of vehicle. Each vehicle's VIN was entered into an unofficial spreadsheet that MPRI, Inc. personnel maintained; however, the VINs were not entered into the ANA Depot 2 official inventory management system.

Radio Receiving Process

Radios intended for the ANA were shipped by air into Kabul Afghanistan International Airport. At the airport, a MoD representative signed for custody of the radios, which were then transported by truck to ANA Depot 1. (See finding B for a discussion of the transfer of custody and control of ANA equipment.) According to CSTC-A officials, when a shipment arrived at ANA Depot 1, Logistics Division personnel and MPRI, Inc. mentors were present to unload the MoD trucks. ANA Depot 1 staff received the radios with a packing slip for the entire shipment; however, they did not open the individual shipping crates on receipt to verify their contents. Therefore, radio quantities on the packing slip were not checked against the radios actually received or the order and delivery manifests. CSTC-A did not record radio serial numbers in the ANA Depot 1 inventory management system during the receiving process.

Inventory Controls at ANA Depots 1 and 2

DoD Instruction 5000.64, "Accountability and Management of DoD-Owned Equipment and Other Accountable Property," November 2, 2006, requires that an accountable system of record be established for all purchased property having a unit acquisition cost of \$5,000 or more, or that is sensitive or classified in nature. This system of record must include unique item identifiers. At the time of our audit, CSTC-A was not accounting for vehicles and radios intended for the ANA in accordance with DoD guidance. Each vehicle cost more than \$5,000, and the radios were considered sensitive items; therefore, both required accountable property records.

Automated Inventory Management System

CSTC-A and MPRI, Inc. were not tracking unique item identifiers for vehicles and radios at ANA Depots 1 and 2. CSTC-A used an inventory management system called CoreIMS but only to track quantities of inventory items, and not to track the items by unique item identifiers such as a VINs and serial numbers. Instead, VINs were recorded in spreadsheets not connected to the inventory management system. ANA Depot 1 personnel did not record serial numbers for radios until the radios were allocated and prepared for issue to the ANA.

Hardcopy Records

CSTC-A did not use CoreIMS to track vehicles and radios issued to the ANA by VIN and serial number. Instead the staff used a MoD Form 9 issuing document and a MoD Form 9-1⁴ addendum with a handwritten list of the serial numbers of the equipment issued. The forms are the official accountability records for vehicles and radios issued from ANA Depots 1 and 2. Use of the hardcopy documents instead of CoreIMS, was inefficient and ineffective for tracking and accounting for individual pieces of equipment. For example, when we asked about the location of specific vehicles and radios, CSTC-A personnel undertook a long and difficult search through hardcopy documents. Information regarding the location of equipment issued from ANA Depots 1 and 2 was not readily available using only hardcopy records.

CSTC-A staff at ANA Depot 1 provided us with a spreadsheet identifying the location of vehicles and radios issued from Depots 1 and 2. The ANA Depot 1 Property Accountability Officer, a MPRI Inc. employee, created and maintained the spreadsheet which he used to address customer service inquiries. However, the document was provided to us by CSTC-A as a means to locate equipment issued to ANA units throughout Afghanistan. In testing the reliability of this document, we determined that it was incomplete and inaccurate. CSTC-A has, therefore, lost accountability for vehicles and radios.

Inventory Control Weaknesses

CSTC-A had not implemented basic inventory controls according to DoD guidance and did not obtain reliable information to account for all vehicles and radios using the few controls in place. Specifically, ANA Depot 1 and 2 staff did not:

- conduct a physical inventory on receipt of vehicles and radios and enter the VINs and serial numbers in the inventory management system at the time of receipt,
- forward radio packing lists to the CSTC-A Logistics Division for reconciliation with radios received and order manifests, or
- use CoreIMS as the official automated system to track vehicles and radios issued to the ANA.

⁴ The MoD Form 9-1 is an addendum to the MoD Form 9. The MoD Form 9 is the official ANA hand receipt Issue/Turn-In form that the ANA uses to record issuing items to units and receiving items turned in by units. The MoD Form 9-1 lists the serial numbers of the items on the MoD Form 9.

Senior U.S. military mentors at ANA Depots 1 and 2 explained that insufficient staffing at the depots prevented CSTC-A from implementing standard DoD practices to improve overall accountability for vehicles and radios. Because of insufficient inventory controls, CSTC-A could not individually account for vehicles and radios purchased with ASF funds and given to the ANA.

Inventory Controls at Other Sites

To expand our tests of CSTC-A inventory controls over vehicles and radios, we made site visits to 14 ANA units in 6 cities. We judgmentally selected these sites because vehicles and radios purchased with ASF funds were located at these sites. See Appendix A for a discussion of the sites visited.

From CSTC-A records in Kabul, we selected a judgmental sample of VINs and radio serial numbers to match with equipment in use at the sites visited (see Figure 3). We recorded the serial numbers for additional radios found in use at the ANA units and later reconciled those to CSTC-A records.



Figure 3. Auditors Perform VIN and Serial Number Tests Throughout Afghanistan

Numerous vehicles and radios were not accounted for in CSTC-A records. For the 14 ANA units (see Table 2 in Appendix A), we tested VINs for 213 vehicles and serial numbers and locations for 1,034 radios. The following table provides the results of our inventory control tests.

Table 1. Accuracy of CSTC-A Records

Province/Unit	VINs Selected	Vehicles Not Found	Radio Serial Numbers Selected	Radios Not Found	Radios Whose Location Differed From CSTC-A Records
*Balkh (4)	11	1	15	15	0
*Paktia (2)	5	0	382	164	34
*Herat (2)	20	13	265	149	12
*Kandahar (2)	116	54	165	137	7
Kabul	15	3	108	93	1
Commando Training School	11	11	6	0	6
ANA Air Corps	27	2	26	6	0
MoD HQ Security Brigade	8	0	67	63	1
Total	213	84	1,034	627	61

*These Province have multiple ANA units located in each.

We found that the hard copy and contractor records relied on by CSTC-A were not accurate and therefore not reliable for use as official property book records. Specifically, we could not locate 84 vehicles whose VINs were among the 213 we judgmentally selected from CSTC-A hardcopy property records; likewise we could not locate 627 radios whose serial numbers were among the 1,034 we selected for testing. In addition, 61 radios were found in locations that differed from those in the spreadsheet maintained by MPRI Inc. to track equipment issued from ANA Depot 1. The automated contractor records contained incorrect and incomplete data and should not be relied on to track issued ANA equipment. See Appendix C for a discussion of ANA property book records.

Conclusion

The few receiving and inventory controls CSTC-A had in place did not ensure individual accountability for all vehicles and radios purchased with ASF funds and intended for the ANA. CSTC-A provided inadequate oversight to account for each vehicle and radio. A significant loss of accountability occurred because property records were inaccurate. Greater efforts to improve accountability for vehicles and radios from receipt in Afghanistan through transfer to the ANA will avoid the use of scarce ASF funds for replacement purchases, minimize loss of sensitive equipment to criminal elements, and promote the ANA security mission.

Management Actions

In response to a discussion draft of this report, CSTC-A officials informed us of actions taken or planned to ensure, to improve accountability for vehicles and radios obtained for the ANA. Specifically, CSTC-A drafted standard operating procedures accountability for all vehicles and radios transported to Kabul. The command has also requested additional depot personnel with the right skills to meet the increased distribution requirements for ASF. Finally, the CSTC-A Logistics Division completed a 100-percent wall-to-wall

inventory and reconciliation of the radios and vehicles at Depots 1 and 2 in March 2009 and entered inventory data into CoreIMS.

Recommendations, Management Comments, and Our Response

A. We recommend that the Commanding General, Combined Security Transition Command-Afghanistan:

- 1. Require a 100-percent wall-to-wall physical inventory of all vehicles and radios at Depots 1 and 2 to establish a reliable baseline in the inventory management system, and record the vehicle identification numbers and radio serial numbers in the inventory management system.**

CSTC-A Comments

The CSTC-A Deputy Commanding General agreed and stated that a 100-percent wall-to-wall inventory and reconciliation of radios and vehicles at Depot 1 and 2 was completed in March 2009. The results of the inventory were recorded in the inventory management system. According to the CSTC-A Deputy Commanding General, inspections and inventory for all U.S.-contracted communications equipment and supplies are conducted on receipt at the destination in accordance with FAR 12.402 and 46.501 through 503.

Our Response

As a result of management comments, we revised draft Recommendation A.2 to identify who should maintain documentation for records. We consider the CSTC-A comments responsive, and no additional comments are required.

- 2. Require U.S. military personnel at Depot 1 to forward each radio packing list to the Combined Security Transition Command-Afghanistan Logistics Division for reconciliation with the radio shipping and receiving documentation. After reconciliation, a copy should be provided to the Communications Division for records.**

CSTC-A Comments

The CSTC-A Deputy Commanding General agreed and made a modification to Depot 1 standard operating procedures to incorporate signatures by U.S. personnel on DD Forms 250 for radios upon delivery. In addition, acceptance inspections and inventory for all U.S.-contracted communications equipment and supplies are conducted on receipt at the destination. U.S. military members record the type of equipment, quantity, storage location, and serial number in the inventory management system. Packing lists are forwarded to the CSTC-A Security Cooperation Program in coordination with the CSTC-A Communications Division for reconciliation with the Foreign Military Sales shipping and receiving documentation.

Our Response

We consider the CSTC-A comments responsive, and meets the intent of the recommendation.

- 3. Designate CoreIMS as the official system for tracking vehicles and radios issued to the Afghanistan National Army and enforce the system's use.**

CSTC-A Comments

The CSTC-A Deputy Commanding General agreed and stated that CoreIMS is being used to track vehicles and radios at ANA Depot 1 and Depot 2. An enhanced CoreIMS is being implemented to improve functionality and accountability. Currently, classroom instruction is being conducted for both ANA and U.S. personnel on use of the upgraded system. In addition, CSTC-A provided additional comments to ensure the recommendation did not limit their use to a particular brand of software.

Our Response

We consider the CSTC-A comments responsive, and no additional comments are required.

- 4. Implement standard operating procedures for verifying and recording vehicle identification numbers and radio serial numbers in the inventory management system at the time of receipt.**

CSTC-A Comments

The CSTC-A Deputy Commanding General agreed and stated that current procedures, as outlined in the ANA Depot 2 standard operating procedures, require input of all vehicle identification and radio serial numbers into the inventory management system on receipt.

Our Response

We consider the CSTC-A comments responsive, and no additional comments are required.

Finding B. Transfer of Accountability and Physical Control of Vehicles and Radios

CSTC-A did not transfer the accountability and physical control of vehicles and radios in accordance with DoD guidance. CSTC-A had not established a formal process for transferring equipment to the ANA, nor defined the specific point at which the U.S. Government is formally relieved of accountability for, control over, and physical security of vehicles and radios provided to the ANA. As a result, DoD cannot be certain that equipment leaving the physical control of the United States prior to official turnover is received at ANA Depots 1 and 2 in the quantities or condition ordered. In addition, without formal transfer of custody and accountability, it is unclear whether CSTC-A is responsible for maintaining accountability and control for the equipment after its acceptance by the ANA.

Chain of Custody

DoD Instruction 5000.64 states that the current status and location of all sensitive items must be accounted for at all times. The U.S. Transportation Command is responsible for managing the movement of vehicles from origin to CSTC-A reception points in Kabul through the Defense Transportation System. ANA vehicles are delivered to ANA Depot 2 and signed for by U.S. military personnel. The U.S. Government maintains a chain of custody for vehicles purchased for the ANA. However, CSTC-A has not implemented procedures to maintain physical control and track the current status of radios from receipt at Kabul Afghanistan International Airport through transfer to the ANA.

The U.S. Government ships radios by air to Kabul Afghanistan International Airport for transfer to the ANA. CSTC-A and the Central Movement Agency, a component of the MoD Logistics Command, receive the radios at the airport. A Central Movement Agency representative signs for custody of the shipment on a CSTC-A “Accountability Transfer Form.” Both CSTC-A and Central Movement Agency representatives sign the form, but the only shipment information documented on the form is the total number of pallets received. The pallets are then transported by the Central Movement Agency to ANA Depot 1 (see Figure 4). Once the transport process begins, the U.S. Government custody and control over the radios has been broken.



Figure 4. Afghanistan MoD Central Movement Agency Trucks Deliver Equipment to ANA Depot 1 for Receipt by U.S. Military Personnel

The chain of custody was broken because the radios were delivered to an MoD entity for transport to ANA Depot 1 without being inventoried by serial number or having a responsible authority sign an official transfer document identifying each radio by serial number. Since no inventory was completed during any phase of this process, the equipment may not have arrived at ANA Depot 1 in the same quantities and condition that it left the airport.

Official transfer documents would have provided a record of an unbroken chain of custody and a means of tracking by serial number each piece of equipment transferred to the ANA. Figure 5 illustrates the break in custody and control from receipt at the airport to issue at ANA Depot 1.

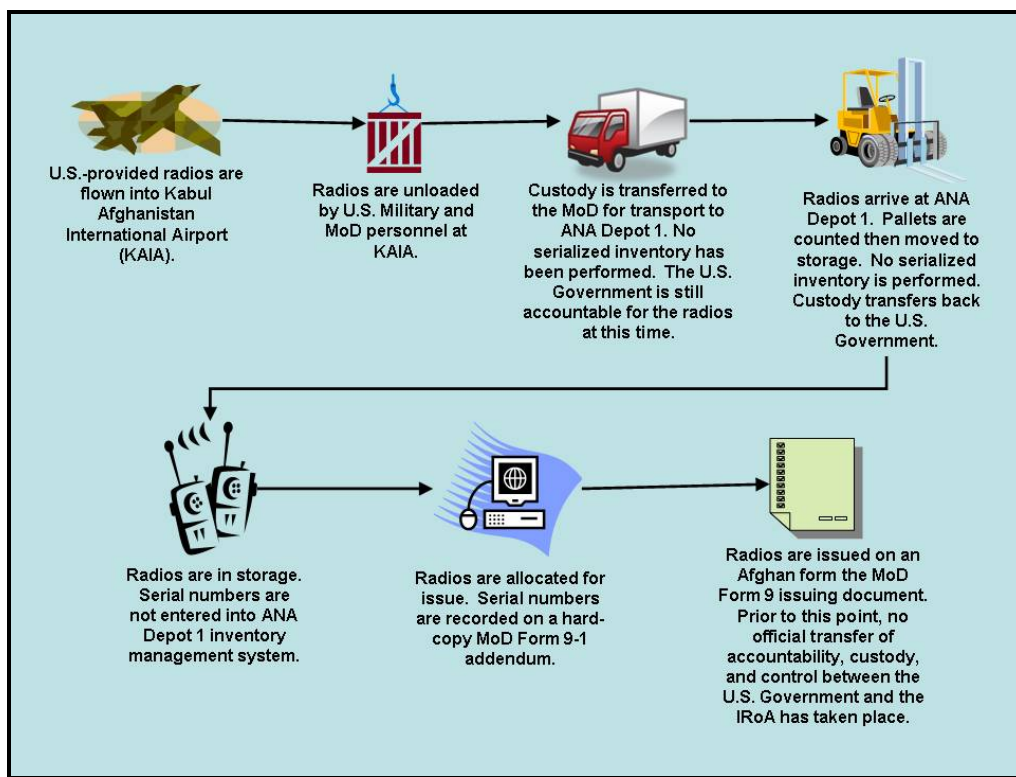


Figure 5. Shipment of Radios from the KAIA Through Issue to the ANA

Transfer of Accountability

CSTC-A did not record vehicle VINs or radio serial numbers in the ANA Depots 1 and 2 inventory management system. In addition, U.S. Government representatives and accountable ANA officers did not sign official documents to maintain a record of equipment transferred to ANA. Such documents should have been prepared to verify that formal transfer had occurred between the two governments. At no time throughout the receipt, storage, and issue processes at ANA Depots 1 and 2 were documents signed by U.S. Government and Afghanistan Government representatives that would have served this purpose. Such documents, when prepared, should contain sufficient detail, such as

the make, model, and serial number for each piece of equipment, to provide a record of an unbroken chain of custody and a complete record for each vehicle or radio transferred.

Conclusion

DoD cannot be certain that vehicles and radios leaving the physical control of the United States prior to their official turnover to the ANA were received at ANA Depots 1 and 2 in the quantities or condition ordered. Without maintaining custody and control during shipment, large quantities of equipment could be diverted to locations other than ANA Depots 1 or 2 without DoD knowledge. Ultimately, the U.S. Government cannot be certain who has possession of the goods shipped or how they are being used.

In addition, without formal transfer of custody and accountability, it is unclear whether CSTC-A is responsible for maintaining accountability and control for the equipment after acceptance by the ANA. Because DoD guidance was not followed for the transfer of sensitive items, the accountability, control, and physical security of ANA vehicles and radios were not properly managed. Accountable ANA officers and U.S. Government representatives must establish the point at which ANA assumes formal accountability for and control over the transferred equipment and the U.S. Government is relieved of that responsibility.

Management Actions

In response to a discussion draft of this report, CSTC-A has issued standard operating procedures for the ANA Depots, which cover the receipt, storage, and issue of equipment.

Recommendations, Management Comments, and Our Response

B. We recommend that the Commanding General, Combined Security Transition Command-Afghanistan, with advice and assistance from the Ministry of Defense:

- 1. Issue formal written procedures, in accordance with DoD Instruction 5000.64, “Accountability and Management of DoD-Owned Equipment and Other Accountable Property,” November 2, 2006, for the accountability, control, and physical security of equipment, including an unbroken chain of custody from the point of entry to the point of formal transfer to the Afghanistan National Army.**

CSTC-A Comments

The CSTC-A Deputy Commanding General agreed and stated that CSTC-A published Standard Operating Procedures dated February 26, 2009, for all of the ANSF [Afghan National Security Forces] National Depots, covering the receipt, storage, and issue of equipment. Additionally, the Section 1228 weapons and property accountability division was created in order to monitor all defense articles and track all requirements from generation to delivery to the ASF. The Deputy Commanding General stated that the division will be modeled after the FY08 National Defense Authorization Act section

1228 group implemented in Iraq. End-use monitoring is also being conducted in accordance with established instructions.

Our Response

We consider the CSTC-A comments responsive, and no additional comments are required.

- 2. Establish where and when the specific point of formal transfer of equipment to the Afghanistan National Army takes place.**

CSTC-A Comments

The CSTC-A Deputy Commanding General agreed and stated that CSTC-A published Standard Operating Procedures dated February 26, 2009, for all of the ANSF [Afghan National Security Forces] National Depots. The standard operating procedures state that the formal transfer to the ANSF occurs on signing of Ministry of Defense Form 9 at the [ANA] depot.

Our Response

We consider the CSTC-A comments responsive, and no additional comments are required.

- 3. Develop a long-term plan of action resulting in Afghanistan National Army management of operations at Afghanistan National Army Depots 1 and 2.**

CSTC-A Comments

The CSTC-A Deputy Commanding General agreed and stated that Depot 0, the new Afghan National Supply Depot, is scheduled to be managed by ANA personnel and mentored by the United States. ANA Depot 0 will receive, store, and issue Class II materials as early as August 2009. ANA personnel are being trained on the inventory management system and forklift driving. The CSTC-A Deputy Commanding General also stated that Depot 1 operations will remain primarily under control of the U.S. until completion of force generation, and that Depot 2 is currently manned with 13 ANA soldiers and 10 U.S. mentors. The ANA soldiers receive, manage and issue all assets coming into the Depot. As CSTC-A completes force generation, the ANA will take on all aspects of Depot 2 management with minimal mentoring.

Our Response

We consider the CSTC-A comments responsive, and no additional comments are required.

Recommendations in a prior DoD Inspector General report to improve ASF Fund policies and procedures that CSTC-A is implementing are not repeated in this report.⁵

⁵ Recommendations for ANA Depot 1 were made in the final DoD Office of the Inspector General Report, "Afghanistan Security Forces Fund Phase III – Accountability for Weapons Distributed to the Afghanistan National Army" (Report No. D2009-075).

Appendix A. Scope and Methodology

We conducted Phase III of this performance audit in Afghanistan and the United States from January 2008 through May 2009 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In February 2008, we visited the U.S. Army Tank-Automotive Command Life Cycle Management Command in Warren, Michigan, to gain an understanding of the processes used to obtain vehicles procured with ASF funds obligated under Public Laws 109-13, 109-234, 109-289, 110-28, 110-161, and 110-252 as well as to obtain documentation of vehicles shipped to Afghanistan. During February 2008, we contacted officials at the Communications-Electronics Command in Fort Monmouth, New Jersey, to understand the processes and contracts used to obtain radios with ASF funds.

We reviewed the accountability for ASF-funded equipment procured in support of the ANA, as directed by Public Laws 109-13, 109-234, 109-289, 110-28, 110-161, and 110-252. We reviewed DoD Instructions, DoD Directives, and DoD Manuals providing guidance on accountability for equipment. We also reviewed Army guidance related to accountability procedures. Finally, we reviewed a CSTC-A Operations Order dated January 14, 2008, and the CSTC-A Campaign Plan dated May 7, 2007.

In Afghanistan, we conducted fieldwork related to ANA equipment accountability from February 25, 2008, through June 25, 2008. We made site visits to ANA units in Kabul, Balkh, Herat, Kandahar, and Paktia provinces (see the following table). We judgmentally selected and visited 14 ANA units in safe areas that possessed ASF-funded equipment. We also visited ANA Depots 1 and 2 in Kabul, Afghanistan.

We visited the ANA units listed in the following table and performed tests of property accountability for the vehicles and radios provided to them by the U.S. Government.

Table 2. ANA Units Visited

ANA Unit	City	Province	Date
MoD Air Corps, Mission Support Group	Kabul	Kabul	April 28, 2008
Task Force Morehead-ANA Commando School	Kabul	Kabul	April 29, 2008
209 th Corps: 5 th Kandak, * 1 st Brigade 4 th Kandak, 1 st Brigade 1 st Kandak, 1 st Brigade Corps Garrison	Mazar-e-Sharif	Balkh	May 2, 2008
203 rd Corps: 5 th Kandak, 3 rd Brigade 4 th Kandak, 2 nd Brigade	Gardez	Paktia	May 8, 2008
205 th Corps: 4 th Kandak, 1 st Brigade Commando Kandak	Kandahar City	Kandahar	May 18, 2008
207 th Corps: 5 th Kandak, 1 st Brigade Commando Kandak	Herat	Herat	May 22, 2008
201 st Corps, 3 rd Brigade Garrison	Pol-e-Charki	Kabul	May 31, 2008
MoD Support Activity, Headquarters Security Brigade	Kabul	Kabul	June 3, 2008

*A kandak is a battalion.

We performed physical inventory checks of sampled items at the ANA units that we visited and collected serial numbers of items at ANA units to be checked against CSTC-A records. We judgmentally selected 21 MoD Form 9 issuing documents containing both vehicles and radios issued to the ANA from the local depots. We also selected additional radios from the unofficial tracking spreadsheet maintained by MPRI, Inc. at ANA Depot 1. During our visits to the 14 selected ANA units, we attempted to locate all of the vehicles and radios judgmentally selected. We also collected a number of sample items in the field by collecting serial numbers of radios in use at the ANA units visited. We then checked those serial numbers against CSTC-A radio distribution records to verify that CSTC-A had a record of the radios distributed. In addition, we interviewed U.S. Government and contractor officials regarding standard operating procedures for accountability and equipment turnover.

Use of Computer-Processed Data

We used Excel spreadsheets created by CSTC-A to test CSTC-A accountability for vehicles and radios intended for the ANA. We tested the reliability of the data by collecting VINs and serial numbers of vehicles and radios located at ANA units and reconciling the numbers to information in CSTC-A data. We found that the spreadsheet data were inaccurate: numerous vehicles and radios found at ANA units were not included in CSTC-A records.

Appendix B. Prior Coverage

During the last 5 years, the Government Accountability Office (GAO) and the DoD IG have issued 10 reports discussing accountability for goods and services provided to the ASF. Unrestricted GAO reports can be accessed over the Internet at <http://www.gao.gov>. Unrestricted DoD IG reports can be accessed at <http://www.dodig.mil/audit/reports>.

GAO

GAO Report No. GAO-08-661, “Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces,” June 2008

GAO Report No. GAO-07-711, “Stabilizing Iraq: DoD Cannot Ensure That U.S.-Funded Equipment Has Reached Iraqi Security Forces,” July 2007

GAO Report No. GAO-07-582T, “Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces’ Logistical Capabilities,” March 2007

GAO Report No. GAO-07-308SP, “Securing, Stabilizing, and Rebuilding Iraq: Key Issues for Congressional Oversight,” January 2007

GAO Report No. GAO-05-575, “Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, but Future Plans Need to Be Better Defined,” June 2005

DoD IG

DoD IG Report No. D-2009-050, “Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund Phase II,” February 5, 2009

DoD IG Report No. D-2009-031, “Afghanistan Security Forces Fund Phase III-Air Force Real Property Accountability,” December 29, 2008

DoD IG Report No. D-2008-026, “Management of the Iraq Security Forces Fund in Southwest Asia - Phase III,” November 30, 2007

DoD IG Report No. D-2008-012, “Distribution of Funds and the Validity of Obligations for the Management of the Afghanistan Security Forces Fund-Phase I,” November 5, 2007

DoD IG Report No. IE-2007-001, “Interagency Assessment of Afghanistan Police Training and Readiness,” November 2006*

* The Inspectors General of the Department of State and Department of Defense conducted this assessment.

Appendix C. Afghanistan National Army Property Book Records

The ANA did not keep accurate accountable records of sensitive property that the U.S. Government provided. The ANA comprises five corps, the 201st Corps based in Kabul; 203rd Corps in Gardez; 205th Corps in Kandahar; 207th Corps in Herat and the 209th Corps in Mazar-e-Sharif. Attached to each corps is an Afghanistan Regional Security Integration Command (ARSIC). Five ARSICs – north, south, east, central, and west –support the mission of CSTC–A, which is to plan, program, and implement structural, organizational, institutional, and management reforms of the ANSF to develop a stable Afghanistan, strengthen the rule of law, and deter and defeat terrorism within the country’s borders.

Each ARSIC is made up of a Regional Police Advisory Command (RPAC) and a Regional Corps Advisory Command (RCAC). The RPAC is responsible for training, coaching, and mentoring all organizations of the ANP; the RCAC has the same function for the ANA corps.

The training being provided to the ANA on property books was insufficient to account for sensitive property that the U.S. Government has provided. Only the 201st and the 207th (two of the five ANA Corps) established property books at their kandaks (battalions) in accordance with the ANA policy that CSTC-A helped established. The ANA will not become a self-sustaining force without accurate property records.

Appendix D. Inventory Control Guidance

Section 524, Title 40, United States Code

Section 524, title 40, United States Code, (40 U.S.C. 524) requires that each executive agency “maintain adequate inventory controls and accountability systems for property under its control.”

DoD Guidance

DoD Instruction 5000.64, “Accountability and Management of DoD-Owned Equipment and Other Accountable Property,” November 2, 2006, establishes policy and procedures to comply with 40 U.S.C. 524. It states that all persons entrusted with the management of Government property shall possess and continually demonstrate an appropriate level of competence and proficiency in property accountability and management. In addition:

Accountable property records shall be established for all property purchased, or otherwise obtained, having a unit acquisition cost of \$5,000 or more; leased assets of any value; and assets that are sensitive or classified. Property records will be kept current and shall provide a complete trail of all transactions, suitable for audit.

Also, “accountable property records shall reflect current status and location ... until the Component is otherwise formally relieved of accountability by authorized means.” Finally, this instruction provides guidance on the minimum data elements required of an accountable system of record including name, part number and description, model number, National Stock Number, and unique item identifier.

DoD 4100.39-M, “Federal Logistics Information System,” volume 10, table 61, October 2008, defines vehicular and communication equipment as items that have a ready resale value or civilian application for personal possession and, therefore, are especially subject to theft.

Combined Security Transition Command-Afghanistan Comments



DEPARTMENT OF DEFENSE
COMBINED SECURITY TRANSITION COMMAND – AFGHANISTAN
OPERATION ENDURING FREEDOM
KABUL, AFGHANISTAN
APO AE 09356

CSTC-A-DCG

15 June 2009

MEMORANDUM THRU United States Central Command, ATTN: CCIG, MacDill AFB, FL
33621

FOR United States Department of Defense Inspector General for Auditing, Joint and Overseas
Operations, 400 Army Navy Drive, Arlington, Virginia 22202-4704

SUBJECT: CSTC-A Response to the Department of Defense Inspector General

1. Reference: Report on "Afghanistan Security Forces Fund Phase III – Accountability for
Equipment Purchased for the Afghanistan National Army," (DODIG Project No. D2007-
D000LQ-0161.002).

2. The purpose of this memorandum is to respond to the recommendation listed in the referenced
report. The Command has enclosed response which reflects significant efforts to address the
shortcomings noted in the report.

3. In the future, please include with each draft and final report, a statement regarding the date(s)
the audit/assessment was conducted. This information will present a complete and transparent
context for the report findings. We suggest this information be in a highly visible location, such
as in the report's cover letter or in the "Results in Brief" section.

4. My point of contact is [REDACTED]

Encl


ANTHONY R. IERARDI
Brigadier General, U.S. Army
Deputy Commanding General

DODIG DRAFT REPORT

**“Afghanistan Security Forces Fund, Phase III –
Accountability for Equipment Purchased for the Afghanistan National Army”**

**CSTC-A COMMENTS
TO THE DRAFT REPORT**

RECOMMENDATION A.1.

DODIG recommends that the Commanding General, Combined Security Transition Command-Afghanistan require a 100-percent wall-to-wall physical inventory of all vehicles and radios at Depots 1 and 2 to establish a reliable baseline in the inventory management system, and record the vehicle identification numbers and radio serial numbers in the inventory management system. (DODIG Draft, page 9)

CSTC-A RESPONSE TO RECOMMENDATION A.1: CSTC-A concurs with information provided in this DODIG Report and is in compliance. In March 2009 a 100 percent wall-to-wall inventory and reconciliation of radios and vehicles at Depot 1 and 2 was completed and the data recorded into warehouse management system (CoreIMS). Additionally, upon receipt and in accordance with FAR 12.402 and 46.501 through 503, acceptance inspections and inventory for all US contracted communications equipment and supplies are conducted at destination (Depot 1) which includes annotation of type, quantity, storage location, and serial number; information is recorded by U.S. military members and input into CoreIMS.

RECOMMENDATION A.2.

DODIG recommends that the Commanding General, Combined Security Transition Command-Afghanistan require U.S. military personnel at Depot 1 to forward each radio packing list to the Combined Security Transition Command-Afghanistan Logistics Division for reconciliation with the radio shipping and receiving documentation. (DODIG Draft, page 9)

CSTC-A RESPONSE TO RECOMMENDATION A.2: CSTC-A concurs with information provided in this DODIG Report and is in compliance. DD Form 250's for radios are signed by U.S. personnel upon delivery to Depot 1; a modification to the Depot 1 SOP to incorporate this process change is being staffed. In addition, upon receipt and in accordance with FAR 12.402 and 46.501 through 503, acceptance inspections and inventory for all US contracted communications equipment and supplies are conducted at destination (Depot 1) which includes annotation of type, quantity, storage location, and serial number; information is recorded by U.S. military members and input into CoreIMS. Packing lists are forwarded to the CSTC-A Security Cooperation Program in coordination with CSTC-A CJ6 for reconciliation with the Foreign Military Sales communications equipment/supplies shipping and receiving documentation. (See encl. 1, Depot 1 SOP)

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15 June 2009

CSTC-A GENERAL COMMENTS ON RECOMMENDATION A.2.:

(U) Page 9. Recommendation A.2. states: "Require U.S. military personnel at Depot 1 to forward each radio packing list to the Combined Security Transition Command-Afghanistan Logistics Division for reconciliation with the radio shipping and receiving documentation."

Recommend wording change to include: "After reconciliation, a copy should be provided to the Communications Division for records."

Added

RECOMMENDATION A.3.

DODIG recommends that the Commanding General, Combined Security Transition Command-Afghanistan designate CoreIMS as the official system for tracking vehicles and radios issued to the Afghanistan National Army and enforce the system's use. (DODIG Draft, page 9)

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CSTC-A RESPONSE TO RECOMMENDATION A.3.: CSTC-A concurs with information provided in this DODIG Report and is currently in compliance. CoreIMS is currently being used as the stock record account for ANA and is used to track vehicles and radios at ANA Depot 1 and Depot 2. The enhanced CoreIMS system is currently being implemented to improve functionality and accountability as identified in the April 2008 DODIG audit. Currently classroom instructions are being conducted for both ANA and U.S. personnel on use of the upgraded system.

CSTC-A GENERAL COMMENTS ON RECOMMENDATION A.3.:

(U) Page 9. Recommendation A.3. states: "Designate CoreIMS as the official system for tracking vehicles and radios issued to the Afghanistan National Army and enforce the system's use."

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Recommends change text to read, "Designate an official vendor-configured, COTS-based, automated enterprise asset management system to proactively manage assets, asset information (to include property book information, current location, and disposition) as well as maintenance activities for vehicles, radios and other valued commodities issued to the Afghan National Army; train users and enforce the system's use."

RECOMMENDATION A.4.

DODIG recommends that the Commanding General, Combined Security Transition Command-Afghanistan implement standard operating procedures for verifying and recording vehicle identification numbers and radio serial numbers in the inventory management system at the time of receipt. (DODIG Draft, page 9)

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CSTC-A RESPONSE TO RECOMMENDATION A.4.: CSTC-A concurs with information provided in this DODIG Report and is currently in compliance. Current procedures as outlined in Depot 2 SOP requires input of all vehicle identification and radio serial numbers into the ANSF inventory management system (CoreIMS) upon receipt. (See encl. 2, Depot 2 SOP)

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18 May 2009

15 June 2009

RECOMMENDATION B.1.

DODIG recommends that the Commanding General, Combined Security Transition Command-Afghanistan, with advice and assistance from the Ministry of Defense, issue formal written procedures, in accordance with DoD guidance, for the accountability, control, and physical security of equipment, including an unbroken chain of custody from the point of entry to the point of formal transfer to the Afghanistan National Army. (DODIG Draft, page 12)

page 13

CSTC-A RESPONSE TO RECOMMENDATION B.1: CSTC-A concurs with information provided in this DODIG Report and is currently in compliance. CSTC-A published Standing Operating Procedures dated for all of the ANSF National Depots, which covers the receipt, storage and issue of equipment. Additionally, the Section 1228 weapons and property accountability division stood up to monitor small arms, all defense articles and tracking of all requirements from generation to delivery to the ANSF. This will model the FY08 National Defense Authorization Act Section 1228 implemented in Iraq. End use monitoring is also being conducted in accordance with established instructions. (See encl. 3, weapons accountability SOP and encl. 4, 1228 Brief)

RECOMMENDATION B.2.

DODIG recommends that the Commanding General, Combined Security Transition Command-Afghanistan, with advice and assistance from the Ministry of Defense, establish where and when the specific point of formal transfer of equipment to the Afghanistan National Army takes place. (DODIG Draft, page 12)

page 14

CSTC-A RESPONSE TO RECOMMENDATION B.2: CSTC-A concurs with information provided in this DODIG Report and is currently in compliance. CSTC-A published Standard Operating Procedures, dated 26 Feb 09, for all of the ANSF National Depots, which states that the formal point of transfer to the ANSF is upon signing of Ministry of Defense Form 9 at the Depot. (See encl. 1, Depot 1 SOP)

RECOMMENDATION B.3.

DODIG recommends that the Commanding General, Combined Security Transition Command-Afghanistan, with advice and assistance from the Ministry of Defense, develop a long-term plan of action resulting in Afghanistan National Army management of operations at Afghanistan National Army Depots 1 and 2. (DODIG Draft, page 12)

page 14

CSTC-A RESPONSE TO RECOMMENDATION B.3: CSTC-A concurs with information provided in this DODIG Report and is currently in compliance. Depot 0, the National Supply Depot is scheduled to be managed by ANA personnel and mentored by the U.S. Depot 0 will conduct receipt, storage and issue of Class II materials as early as August 2009. Currently ANA personnel are being trained on the stock record automated system, CORE IMS, and forklift driving.

Depot 1 operations will remain primarily under control of the U.S. until completion of force generation.

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15 June 2009

Depot 2 is currently manned with 13 ANA soldiers and 10 U.S. mentors. The ANA receive, manage and issue all assets coming into the Depot. As CSTC-A completes force generation, ANA will take on all aspects of Depot 2 management with minimal mentoring.



Inspector General Department of Defense

