

LEAD INSPECTOR GENERAL FOR OVERSEAS CONTINGENCY OPERATIONS



# OPERATION INHERENT RESOLVE

REPORT TO THE UNITED STATES CONGRESS

JULY 1, 2016–SEPTEMBER 30, 2016

## LEAD INSPECTOR GENERAL MISSION

The Lead Inspector General for Overseas Contingency Operations will coordinate among the Inspectors General specified under the law to:

- develop a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation
- ensure independent and effective oversight of all programs and operations of the Federal government in support of the contingency operation through either joint or individual audits, inspections, and investigations
- promote economy, efficiency, and effectiveness and prevent, detect, and deter fraud, waste, and abuse
- perform analyses to ascertain the accuracy of information provided by Federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements
- report quarterly and biannually to the Congress and the public on the contingency operation and activities of the Lead Inspector General

(Pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, as amended)

## FOREWORD

We are pleased to submit the Lead Inspector General (Lead IG) quarterly report to the United States Congress on Operation Inherent Resolve (OIR). This is our seventh quarterly report on the overseas contingency operation (OCO), discharging our individual and collective agency oversight responsibilities pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, as amended. OIR is dedicated to countering the terrorist threat posed by the Islamic State of Iraq and the Levant (ISIL) in Iraq, Syria, the region, and the broader international community. The U.S. to counter ISIL strategy includes support to military operations associated with OIR, as well as diplomacy, governance, security programs and activities, and, separately, humanitarian assistance.

This report provides information on key events involving OIR as well as an update on the nine Strategic Lines of Effort to Counter ISIL, for the fourth quarter of FY 2016 ending September 30, 2016. This report also discusses oversight work conducted by the Lead IG Offices of Inspector General and partner oversight agencies, as well as ongoing and future oversight work.

We remain committed to providing effective oversight and timely reporting on OIR to the United States Congress, U.S. government agencies, and U.S. taxpayers. Our collective oversight work, and its summation in this report, demonstrates our collaborative approach to providing effective oversight regarding the OIR contingency operation.



*Glenn A. Fine*  
**Glenn A. Fine**  
Acting Inspector General  
U.S. Department of Defense



*Steve A. Linick*  
**Steve A. Linick**  
Inspector General  
U.S. Department of State and the  
Broadcasting Board of Governors



*Ann Calvaresi Barr*  
**Ann Calvaresi Barr**  
Inspector General  
U.S. Agency for International  
Development

**On the cover:** (clockwise from top left) An F/A-18C Hornet assigned to the Wildcats of Strike Fighter Squadron (VFA) 131 prepares to launch from the flight deck of the aircraft carrier USS Dwight D. Eisenhower (U.S. Navy photo); An Iraqi soldier with the 34th Armored Brigade provides security during personal security detail training at Camp Taji, Iraq, July 26, 2016 (U.S. Army photo); U.S. Secretary of State John Kerry attends the Council Session on Syria sponsored by New Zealand, at the UN Headquarters, in New York City, New York on September 21, 2016 (DoS photo); A U.S. Army soldier provides security during a base defense drill at Camp Taji, Iraq, July 23 2016 (U.S. Army photo); Baharka IDP Camp, Irbil Governorate, Iraq (UNAMI photo).

## MESSAGE FROM THE LEAD INSPECTOR GENERAL



**Glenn A. Fine**

I am pleased to present to the United States Congress the seventh report on Operation Inherent Resolve (OIR) and the U.S. strategy to counter the Islamic State of Iraq and the Levant (ISIL). This report summarizes the quarter's key events, and describes completed, ongoing, and planned Lead Inspector General (Lead IG) and partner agency oversight work relating to this activity.

This report discusses in detail the conditions faced by U.S.-backed forces as they prepared for the fight to liberate Mosul, ISIL's last stronghold in Iraq. These forces seized key territory from ISIL in Iraq and Syria and continued to degrade ISIL's military and financial resources. Despite this progress, terror attacks continued to be launched in Iraq, Syria, and throughout the world, with ISIL or its followers claiming credit or assigned responsibility.

This quarter, the Lead IG agencies and oversight partners continued their oversight of OIR operations, releasing 18 reports and engaging in 57 ongoing or planned oversight projects. There were 55 ongoing OIR-related investigations, with 75 percent of them involving possible procurement or program fraud.

These completed oversight activities included a DoD Office of Inspector General (OIG) audit in September that determined the Army lacked effective controls for processing and transferring Iraq Train and Equip Fund equipment to the Iraqi government. In response, the 1st Theater Sustainment Command immediately set up a centralized tracking system and began work on a long-term solution. In addition, DoD OIG reviews at four military facilities identified significant deficiencies in electrical and fire protection systems as well as construction and maintenance concerns that, without attention, could affect the health, safety, and well-being of the warfighters.

A Department of State OIG inspection of the U.S. mission to Turkey, which is a critical partner in OIR, found in part that delays in the process for vetting personnel and recipients of a program delivering non-humanitarian aid to Syria impeded the delivery of high-priority assistance in Syria.

In July, Inspector General Ann Calvaresi Barr of the United States Agency for International Development testified before Congress on her agency's findings from an ongoing USAID OIG investigation into U.S. humanitarian assistance to Syria. At that time, USAID already had taken actions that included the debarment or suspension of vendors and individuals, and partial program suspensions with awards valued at over \$305 million.

My Lead IG colleagues and I remain committed to our mission of conducting timely and effective oversight of OIR. We especially thank the oversight and investigative teams from across the IG community and our partner agencies for their work.

A handwritten signature in black ink that reads "Glenn A. Fine". The signature is written in a cursive, flowing style.

Glenn A. Fine  
Lead Inspector General for Operation Inherent Resolve  
Acting Inspector General  
U.S. Department of Defense





Peshmerga soldiers acquire targets by using the scopes on their M14 Enhanced Battle Rifle during the sniper portion of a combined arms training exercise near Irbil, Iraq, July 26, 2016. (U.S. Army photo)

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## EXECUTIVE SUMMARY

*This report is issued pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, as amended, which requires that the designated Lead IG provide a quarterly report, available to the public, on a contingency operation. The Department of Defense (DoD) Inspector General is the designated Lead Inspector General for Operation Inherent Resolve. The Department of State (DoS) is the Associate Lead Inspector General for the operation. This report contains information from the three Lead IG agencies—DoD, DoS, and U.S. Agency for International Development (USAID)—as well as from partner oversight agencies. This unclassified report covers the period from July 1 through September 30, 2016.*

The U.S.-led Global Coalition to Counter the Islamic State in Iraq and the Levant (ISIL) was focused on liberating the Iraqi city of Mosul from ISIL as FY 2016 ended on September 30. Liberating Mosul would be the most significant military achievement of the 25-month Operation Inherent Resolve (OIR). The city, the second-largest in Iraq with over a million residents, was the first taken by ISIL in Iraq in the summer of 2014, and it is now its last major stronghold in Iraq.<sup>1</sup>

The Coalition has identified taking back Mosul and Raqqa, ISIL's self-declared capitol in Syria, as key goals in defeating ISIL and eliminating its claim to a territorial state—or “caliphate”—in Iraq and Syria, which has been an important part of its appeal to jihadists.<sup>2</sup>

Mosul is “a very unpredictable, very dynamic, very uncertain operation.”

—Special Presidential Envoy Brett McGurk

Brett McGurk, Special Presidential Envoy for the Global Coalition to Counter ISIL, summarized in late September the urgency of the fight to liberate Mosul: “We need to focus on why this has to be done. There’s over a million people in Mosul living under the boot of Daesh [the Arabic acronym for ISIL]. We think most of the Yezidi slaves who were taken by Daesh almost 2 years ago, a vast majority of them are in Mosul. They are executing people in the streets. We are having increasing reports of Daesh terrorist fighters who are actually shooting themselves in the leg or in the arm to try to get out of the fight. So there are signs that Daesh’s morale is plummeting quite rapidly. But there is a humanitarian imperative to get Daesh out of Mosul as soon as we can, and we think we are rapidly approaching that day.”<sup>3</sup>



The operation to liberate Mosul is led by the Iraqi government, but the U.S.-led Coalition has been instrumental in developing plans, assisting with airstrikes, and in training, advising, and equipping Iraqi forces.<sup>4</sup> Current plans to take Mosul from ISIL discuss 1) the Iraqi forces that will engage in combat to liberate the city; 2) the process for handling up to 1 million residents fleeing the fighting; 3) the forces needed to police and remove improvised explosive devices (IEDs) in the freed city; and 4) how the city will be governed in the aftermath. Special Presidential Envoy McGurk said the humanitarian coordination was ongoing, but “if we try to resolve everything before Mosul, Daesh will never get out of Mosul. This is really a war of momentum.”<sup>5</sup> (For more information, see interview with Special Presidential Envoy McGurk and infographic on the preparation to liberate and govern Mosul, pages 14-16.)

Coalition-backed forces anticipate facing an estimated ISIL force of 3,000 to 5,000 employing IED fields, vehicle-borne IEDs, and snipers and other fighters moving and hiding in tunnels in an urban landscape.<sup>6</sup>

The challenges for the Iraqi government and U.S.-led Coalition go beyond ISIL’s resistance on the Mosul battlefield and its continuing suicide attacks and bombings in the region and globally.<sup>7</sup> The Iraqi fighting forces around Mosul reflect ongoing tensions among Shia, Sunni, and Kurds—the three largest ethno-sectarian groups in the country. As a result, the Coalition has worked with the Iraqi government to negotiate agreements that should reduce the potential for conflict among the complex array of anti-ISIL forces by defining their roles and locations in the Mosul campaign.<sup>8</sup> In addition, plans call for funneling fleeing residents, who are largely Sunni, toward vetted Iraqi forces to prevent contact with some Shia militias under investigation for the alleged killing of Sunni residents fleeing Falluja during its liberation in May and June.

On September 15, 2016, Deputy Secretary of State Antony Blinken and other officials visited the 1600 person Harsham IDP Camp within the Irbil Governorhsip. (UNHCR, DoS photos)

The Iraqi government also is working to develop the Ninewa police and local tribal forces that would secure Mosul and the surrounding environs after the area is freed from ISIL.<sup>9</sup>

Other serious challenges to the stability of Iraq also remain, however. The Iraqi government of Prime Minister Haider al Abadi is facing sectarian divides and political infighting with rivals. As a result, as FY 2016 came to a close, the Iraqi government operated without Defense, Interior, and Finance ministers. In addition, the government continues to face a serious financial shortfall brought on by low oil prices and the high cost of fighting ISIL and providing support to an estimated 10 million Iraqis receiving some form of assistance.<sup>10</sup>

In addition, U.S. officials are warning that foreign fighters who survive the OIR campaign and look to return to their home nations or elsewhere could produce a “terrorist diaspora out of Syria like we’ve never seen before.”<sup>11</sup>

The U.S. Government has begun to deploy “Foreign Fighter Surge Teams” to European countries with critical foreign terrorist fighter and Visa Waiver Program vulnerabilities. These teams deepen bilateral cooperation on information sharing, traveler screening, border security, and law enforcement investigations. The U.S. Government continues to monitor networks and travel patterns with information shared among Coalition governments. Intensive diplomatic outreach has resulted in the United States now having agreements with 50 governments to share information on terrorist identities to better identify, track, and deter their travel.<sup>12</sup>

*EDITOR’S NOTE: On October 17, Iraqi Prime Minister al Abadi announced the start of the military campaign to drive ISIL out of Mosul. This quarterly report covers a period ending September 30.*

## COALITION VS. ISIL

To defeat ISIL, President Barack Obama established a comprehensive strategy in 2014 that relies on a whole-of-government approach consisting of nine lines of effort. The strategy includes military support for OIR carried out by the Coalition, as well as diplomatic, governance, security programs and activities and, separate from OIR, humanitarian assistance. OIR encompasses these lines of effort in Iraq and Syria.<sup>13</sup> (For more information on the nine lines of efforts, see page 18.) The Coalition provides air and artillery support to Iraqi forces and Vetted Syrian Opposition forces fighting ISIL, provides intelligence and planning advice, operates training sites for soldiers and police, and provides equipment. U.S. Special Operations Forces and U.S. airstrikes also target ISIL and the al Qaeda affiliate in Syria.<sup>14</sup>

Additional OIR developments in the quarter ending September 30 include:

- Military Progress:** Iraqi and Syrian forces backed by the Coalition captured the Qayyara airbase and town of Shirqat in Iraq, and the towns of Manbij and Jarabulus in Syria. Capturing the Iraqi locations will help support the operation to liberate Mosul, while the Syria towns help isolate Raqqa by restricting access to the Turkish border. The United States authorized another 615 troops to OIR on September 28, bringing total authorized U.S. forces for OIR to 5,262.<sup>15</sup>
- Elimination of ISIL Leaders:** Coalition airstrikes killed nearly two dozen top ISIL leaders, including Abu Mohammed al-Adnani, ISIL’s official spokesman and chief of external operations, and 13 ISIL military intelligence operatives in Mosul.<sup>16</sup>
- Funding for OIR:** President Obama signed into law on September 29 a continuing resolution to fund the Federal Government from October 1 through December 9, 2016. The continuing resolution maintains funding for overseas contingency operations at the FY 2016 level, but it does not increase funding to levels the President proposed in his FY 2017 budget request. The cost of DoD’s counter-ISIL mission from the start of operations on August 8, 2014, through August 31, 2016, was \$9.3 billion.<sup>17</sup>
- Iraqi Governance:** Prime Minister al Abadi continued efforts to institute cabinet reforms to rein in corruption and improve governance, but this effort and the government as a whole faced serious challenges. By the end of the quarter, three key ministry posts were vacant, including that of finance minister after the Iraqi Council of Representatives voted Hoshyar Zebari out of office in September.<sup>18</sup> In July, the Iraqi government secured a \$5.3 billion loan from the International Monetary Fund.<sup>19</sup> As part of the G7 pledge to provide \$3.6 billion in financial

**Selected Key Events, 7/1/2016–9/30/2016**

Country	Date	Event
SYRIA	JULY 28	Nusra Front breaks with Al Qaeda and renames itself Jabhat Fatah Al Sham.
	AUGUST 12	Syrian Democratic Forces oust ISIL from town of Manbij.
	AUGUST 24	Turkish ground forces enter northern Syria to oust ISIL from town of Jarabulus.
IRAQ	JULY 3	ISIL truck bomb in Karada, a Shia neighborhood of Baghdad, kills more than 300; Baghdad’s security chief fired in response.
	JULY 7	Suicide attack on the Sayyid Mohammed bin Ali al Hadi mausoleum in Balad, a Shia town north of Baghdad, kills 37.
	JULY 10	ISF captures Qayyarah air base from ISIL; later, Secretary of Defense Ashton Carter announces plans to send an additional 560 U.S. forces to Iraq to help establish the air base.

assistance to Iraq, a \$1 billion sovereign loan guarantee is included in the U.S. President's Budget Request for FY 2017. Relations between the Iraqi government and the Kurdistan Regional Government appeared to improve as an agreement was reached between them to split revenue from oil exports from certain oil fields in areas controlled by the Kurds. The Iraqi government agreed separately to provide \$200 million in ammunition, logistics, and other support for the Kurdish Peshmerga fighters.<sup>20</sup>

- **Status of ISIL:** Despite losing control of key swaths of territory in Iraq and Syria to Iraqi Security Forces and Kurdish Peshmerga, as well as key leaders to U.S. airstrikes, the terrorist group continued to resist on the battlefield and launch high-profile attacks in Iraq, Syria, and around the world. Among the deadliest: a vehicle bomb in a crowded shopping area in a Shia neighborhood in Baghdad on July 3 killed 296 civilians and wounded 225; and a suicide bomb attack on a wedding in Turkey on August 21, killed 53 and wounded 69.<sup>21</sup> (For a listing of selected major attacks attributed to ISIL, see page 30.)

The Coalition also is supporting efforts by the Iraqi government to restore essential services and create conditions that will enable displaced populations to choose to return and revive their communities. U.S. officials stated that protecting liberated territories from instability or outright recapture is a key medium-term objective; fostering political processes to make liberation sustainable is a central long-term objective, one requiring support from well outside the military sector.<sup>22</sup> With substantial planning ongoing for Mosul, personnel from DoD, DoS, and USAID participated in September 2016 in a working-level meeting for civilian stabilization planning for the next major campaign—the liberation of Raqqa, Syria.<sup>23</sup>

#### **AUGUST 30**

ISIL co-founder and key spokesman Abu Muhammad al-Adnani killed in U.S. airstrike in Syrian town of al-Bab.

#### **SEPTEMBER 9**

U.S. and Russia reach agreement on cease-fire in Syria.

#### **SEPTEMBER 19**

Syrian Arab Red Crescent trucks carrying UN food supplies to Aleppo are bombed, killing at least 20 people; U.S. accuses Russian warplanes of carrying out attack.

#### **SEPTEMBER 23**

Russian and Syrian warplanes resume airstrikes on Aleppo as cease-fire collapses.

#### **JULY 12**

United States and Kurdistan Regional Government in Iraq sign memorandum of understanding re impending operation to liberate Mosul.

#### **JULY 13**

ISIL-affiliated news wire, Amaq, reports death of Omar al Shishani, a Chechen-born top ISIL commander.

#### **JULY 20**

25 countries pledged more than \$2 billion in aid to Iraq and Syria at a conference in Washington.

#### **AUGUST 15**

Iraqi Prime Minister Haidar al Abadi nominates 6 non-partisan ministers; parliament approves 5 of them.

## SYRIAN CIVIL WAR

The U.S. Government is engaged diplomatically to negotiate a nationwide Cessation of Hostilities, but U.S. and Coalition operations with local partner forces remain focused on fighting ISIL, not the Syrian regime of President Bashar al Assad.<sup>24</sup> On September 9, the United States and Russia finalized an arrangement that if implemented and adhered to would have resulted in an active Cessation of Hostilities aimed at reducing violence, allowing the movement of humanitarian aid, and jointly combating terrorism. However, the arrangement was contingent on a halt to military action, including Syrian and Russian airstrikes, for 7 continuous days.<sup>25</sup> The effort collapsed as military action continued. The Assad regime and its Russian and Iranian backers escalated bombings and attacks on the city of Aleppo, the last major urban location of opposition fighters.<sup>26</sup> DoD officials stated that Russia focused the majority of its military support on aiding Assad regime offensives against opponents instead of ISIL.<sup>27</sup> U.S. Ambassador to the UN Samantha Power told the UN Security Council on September 25 that “what Russia is sponsoring and doing is not counterterrorism, but barbarism.”<sup>28</sup>

In August, the UN and the Organization for the Prohibition of Chemical Weapons stated that a year-long investigation into attacks in 2014 and 2015 determined that the Syrian regime repeatedly used industrial chlorine as a weapon against its own people in violation of the Chemical Weapons Convention and UN Security Council Resolution 2118.<sup>29</sup> Also during the quarter, the al Qaeda affiliate widely known as the Nusra Front changed its name to Jabhat Fateh al-Sham and announced it was no longer paying allegiance to al Qaeda. However, DoD officials stated that the rebranding was in name only and that the U.S. military continues to aggressively target the affiliate.<sup>30</sup>

## HUMANITARIAN ASSISTANCE

The UN reported that approximately 10 million people in Iraq were in need of assistance and 3.3 million were internally displaced persons (IDPs) at the end of the reporting period.<sup>31</sup> Conflict combined with limited funding for humanitarian assistance and bureaucratic challenges drove humanitarian needs and impeded relief efforts in Iraq during the quarter.<sup>32</sup> Military conflict in the Mosul area and insecurity in areas recently retaken from ISIL led to continued civilian death and displacement while adding to humanitarian needs.<sup>33</sup> Civilians accounted for approximately 70 percent of the nearly 2,500 deaths in Iraq during the quarter.<sup>34</sup> As humanitarian responders reported increased efforts to address the rising needs, difficulties with provincial and local authorities, intense IDP screening procedures, and overcrowding in camps for IDPs further complicated relief efforts.<sup>35</sup> Preparations for the assault on Mosul, which could displace as many as 1 million people, increased demands on humanitarian organizations and complicated relief efforts.<sup>36</sup>



USAID Inspector General Ann Calvaresi Barr testified before a subcommittee of the House Committee on Foreign Affairs on USAID OIG's investigations, July 14, 2016. (USAID OIG photo)

In Syria, the UN reported that approximately 13.5 million people in Syria were in need of assistance and 6.1 million were internally displaced by the end of the quarter.<sup>37</sup> Conflict among multiple groups resulted in civilian death and displacement and drove humanitarian needs throughout the country.<sup>38</sup> Fighting in Aleppo city was especially intense as Syrian regime and Russian airstrikes, along with attacks by opposition forces, resulted in nearly 2 million people in need of assistance and reduced civilian infrastructure—such as hospitals and water pumping stations—to rubble.<sup>39</sup> Conflict had cut off as many as 275,000 people from humanitarian assistance in eastern Aleppo.<sup>40</sup> Conflict around the city of Manbij also led to greater demand for humanitarian assistance after Syrian Democratic Forces wrested control of the city from ISIL in August.<sup>41</sup> Meanwhile, Syrian regime restrictions on regular humanitarian access to hard-to-reach and besieged areas led to growing humanitarian needs, including rising prices for basic goods, increasing food requirements, and diminishing health services.<sup>42</sup>

On July 14, 2016, USAID Inspector General Ann Calvaresi Barr testified before a subcommittee of the House Committee on Foreign Affairs on USAID OIG's investigations relating to U.S. humanitarian assistance efforts to Syria.<sup>43</sup> The Inspector General described serious concerns relating to fraud in USAID-funded humanitarian assistance programs in Syria and discussed USAID's oversight of these programs. USAID OIG had received more than 100 complaints and opened 25 related investigations at the time, uncovering fraud schemes involving collusion, product substitution, and false claims.<sup>44</sup> USAID OIG's investigative efforts, in turn, prompted agency actions including the suspension of hundreds of millions of dollars in program activities, the identification of partners to replace those that had been the subject of significant fraud, and implementation of measures designed to strengthen internal processes and improve monitoring.<sup>45</sup>

## LEAD IG OVERSIGHT

The Lead IG agencies and their oversight partners released 18 reports from July 1, 2016, through September 30, 2016, related to oversight of OIR. Four of these reports involve DoS OIG audits of contracts, grants, and assistance awards. Another four reports, released by DoD OIG, relate to inspections of military facilities supporting OIR activities and an audit related to ongoing facility maintenance. The Department of Homeland Security (DHS) OIG, an oversight partner, issued reports related to two Transportation Security Administration activities. Table 1 lists reports released this quarter.

Table 1.

### Oversight Reports Released, as of 9/30/2016

<b>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</b>	
<b><i>U.S. Military-Occupied Facilities Inspection—King Abdullah II Special Operations Training Center</i></b> (DODIG-2016-106)	July 7, 2016
<b><i>DoD Effectively Planned and Executed Military Information Support Operations for Operation Inherent Resolve but Needs to Develop Formal Processes and Procedures for Web-Based Operations</i></b> (DODIG-2016-111) (Classified)	July 20, 2016
<b><i>U.S. Army Central Support Element-Jordan Did Not Implement Controls to Effectively Maintain Facilities at the Joint Training Center-Jordan</i></b> (DODIG-2016-115)	July 26, 2016
<b><i>Joint Improvised-Threat Defeat Agency Needs to Improve Assessment and Documentation of Counter-Improvised Explosive Device Initiatives</i></b> (DODIG-2016-120)	August 9, 2016
<b><i>The Army Did Not Implement Effective Controls To Maintain Visibility and Accountability of Iraq Train and Equip Fund Equipment</i></b> (DODIG-2016-134)	September 14, 2016
<b><i>Improvements Needed in Managing Scope Changes and Oversight of Construction Projects at Camp Lemonnier, Djibouti</i></b> (DODIG-2016-141)	September 30, 2016
<b><i>Military Housing Inspection-Camp Buehring, Kuwait</i></b> (DODIG-2016-139)	September 30, 2016
<b>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</b>	
<b><i>Audit of Task Orders for the Union III Compound Awarded Under the Operations and Maintenance Support Services Contract</i></b> (AUD-MERO-16-41)	July 12, 2016
<b><i>Audit of the Bureau of Near Eastern Affairs Financial Management of Grants and Cooperative Agreements Supporting the Middle East Partnership Initiative</i></b> (AUD-MERO-16-42)	July 22, 2016
<b><i>Inspection of Embassy Ankara, Turkey</i></b> (ISP-I-16-24A)	September 14, 2016

<b><i>Additional Actions Are Needed To Fully Comply With Section 846 of the National Defense Authorization Act for Fiscal Year 2013 Concerning Critical Environment Contracting</i></b> (AUD-MERO-16-50)	September 21, 2016
<b><i>Audit of the Bureau of Political-Military Affairs Federal Assistance Awards</i></b> (AUD-SI-16-49)	September 20, 2016
<b>GOVERNMENT ACCOUNTABILITY OFFICE</b>	
<b><i>Cultural Property: Protection of Iraqi and Syrian Antiquities</i></b> (GAO-16-673)	August 15, 2016
<b><i>Defense Infrastructure Actions Needed to Enhance Oversight of Construction Projects Supporting Military Contingency Operations</i></b> (GAO-16-406)	September 8, 2016
<b><i>Iraq: State and DoD Need to Improve Documentation and Record Keeping for Vetting of Iraq's Security Forces</i></b> (GAO-16-658C)	September 30, 2016
<b>OTHER LEAD IG PARTNER OVERSIGHT</b>	
<b><i>Department of Justice OIG: Audit of the Federal Bureau of Investigation's Cyber Threat Prioritization</i></b> (Audit Division 16-20)	July 21, 2016
<b><i>DHS OIG: Transportation Worker Identification Credentials Background Checks are Not as Reliable as They Could Be</i></b> (OIG-16-120)	September 1, 2016
<b><i>DHS OIG: TSA Needs a Crosscutting Risk-Based Security Strategy</i></b> (OIG-16-134)	September 9, 2016

Lead IG agencies and their oversight partners had 33 ongoing projects and 24 planned projects as of September 30, 2016. These projects relate to oversight of contracts and grants, military and diplomatic operations, governance, humanitarian assistance, and intelligence activities. These projects are detailed in the Comprehensive Oversight Plan for Overseas Contingency Operations, scheduled for release in October 2016.

As of September 30, 2016, the Lead IG agencies have 55 ongoing OIR-related investigations, with 75 percent of these investigations related to procurement or program fraud. An ongoing USAID OIG investigation of allegations into bid rigging, collusion, bribery, and kickbacks between Turkish vendors and procurement staff, in connection with a humanitarian program to assist Syrian internally displaced persons, from 4 non-governmental organizations resulted in 13 systemic changes effecting management processes, 4 personnel actions and a debarment of 1 employee. The USAID Inspector General discussed this investigation in her July testimony.

In addition, the Lead IG Hotline, which tracks hotline activities among the Lead IG agencies and other OIR-related organizations, received and coordinated 311 contacts related to OIR and opened 263 cases during

the quarter. These contacts were referred within DoD OIG, the Lead IG agencies, or other investigative organizations for review and, as appropriate, investigation.

During the quarter, senior DoD OIG officials continued to travel into the theater of operation. On two separate trips, senior DoD OIG visited facilities in Kuwait to meet with deployed employees and command officials to discuss oversight efforts and witness ongoing activities. This travel is in addition to the project teams conducting field work, deployed staff managing Lead IG agency activity in theater, and deployed special agents investigating allegations of fraud and corruption in the theater of operation.

For more information on Lead IG and partner oversight, see the Completed Oversight Activities and Ongoing and Planned Oversight sections of this report, beginning on page 91 and page 111 respectively. Appendix A contains detailed information on the Lead IG statutory requirements.

An Iraqi soldier marks the area he has searched and cleared of improvised explosive devices during a junior leader course at Camp Taji, Iraq, July 18, 2016. (U.S. Army photo)









A U.S. Army soldier provides security during a base defense drill at Camp Taji, Iraq, July 23 2016. (U.S. Army photo)

# OPERATION INHERENT RESOLVE

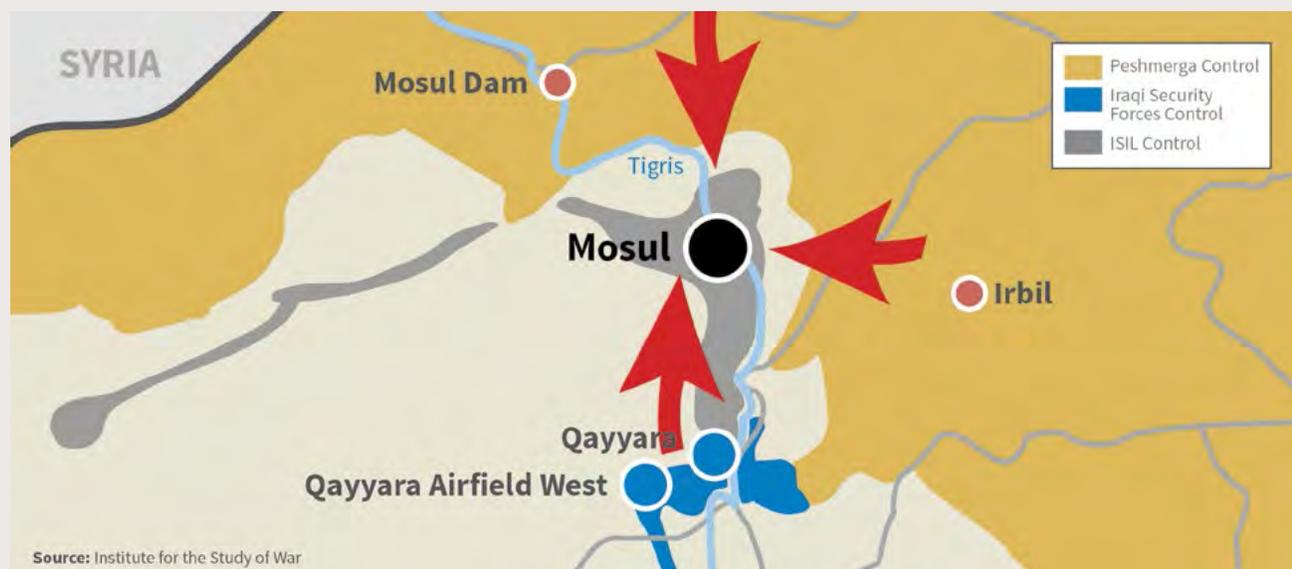
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# PREPARATION FOR THE LIBERATION AND GOVERNANCE OF MOSUL

**Iraqi and Peshmerga forces aided by the U.S.-led Coalition are preparing to remove ISIL from Iraq's second-largest city and its last major stronghold in the country. Here is a look at the four-part plan:**

## **MILITARY**

3,000-5,000 ISIL supporters face 20,000-30,000 fighters directed by the Iraqi government, including Kurdish Peshmerga. Military planners expect heavy street battles supported by Coalition artillery and airpower.



## **HUMANITARIAN**

The international community was working with Iraqi national and local government, the Kurdistan Regional Government, and the UN to support the prepositioning of resources for internally displaced persons. It is estimated up to 1 million people could flee the Mosul area, of whom an estimated 700,000 may be in need of assistance.

## **STABILIZATION**

While the Coalition dropped leaflets and began airing radio spots urging Iraqis in Mosul to stay in their homes, many may flee. The Coalition plans to stabilize the area quickly after ISIL's presumed defeat so that the city is safe and livable and people who leave can return home as soon as possible. Plans include clearing IEDs left by retreating ISIL fighters and resuming basic services, such as water and electricity, as well as other government functions.

## **GOVERNANCE**

A stabilization task force will assist the governor of Ninewa in resurrecting a functioning local government after more than two years of ISIL rule in Mosul. The task force includes representative from the Iraqi government, the KRG, the UN, and the U.S. and German Embassy representatives.

## INTERVIEW WITH BRETT MCGURK

### Special Presidential Envoy for the Global Coalition to Counter ISIL

*Brett McGurk has been Special Presidential Envoy for the Global Coalition to Counter ISIL since November 2015, after serving for over a year as Deputy Special Presidential Envoy. He was Deputy Assistant Secretary of State for Iraq and Iran in the Bureau of Near Eastern Affairs from August 2013 until his current appointment. He previously served as a Senior Advisor in the Bureau of Near Eastern Affairs with a focus on Iraq and other regional initiatives, as a special advisor to the National Security Staff, and as Senior Advisor to three U.S. Ambassadors to Iraq in Baghdad.*

On October 4, 2016, DoS Inspector General Steve Linick interviewed Special Presidential Envoy McGurk about the Coalition and the challenges ahead as the Coalition continues to counter ISIL in Syria and Iraq. The following is a summary of comments from the interview.

Asked about the threat ISIL poses, Special Presidential Envoy McGurk said the challenge to the international community was unprecedented. More than 40,000 foreign fighters have gone into Iraq and Syria—twice as many as went to Afghanistan during the 1980s—and the ease of traveling to the Middle East compared to Afghanistan, coupled with advances in global communications systems have facilitated ISIL’s ability to organize and carry out attacks. He predicted that the terrorist threat posed by ISIL globally could last well into the next decade, even after it is defeated in Iraq and Syria.

Asked about the impending battle to liberate Mosul from ISIL’s control, Special Presidential Envoy McGurk said the United States had worked for months with Iraqis and international partners to ready the military forces, humanitarian assistance, and governance and stabilization efforts needed to ensure the city remains inhabited and governable following ISIL’s defeat. (See accompanying infographic on plan to liberate Mosul.)

“We are working with the UN, USAID, and others to make available rudimentary shelter and to plan for delivery of food and other assistance,” Special Presidential Envoy McGurk said. It is estimated that as many as 1 million people may flee Mosul itself, of whom 700,000 may need assistance.

Special Presidential Envoy McGurk said planning for the governance of Mosul post-ISIL was a challenge because “every stakeholder involved has an idea for who should be in charge.” Plans are underway, he said, to put in place a Stabilization Task Force for Ninewa province, where Mosul is located, comprising the provincial governor, the Iraqi government, the Kurdistan Regional Government, the UN Development Programme, and the U.S. and German embassies.



Special Presidential Envoy McGurk also said planning focused on ensuring that people are able to return to their homes, which requires the establishment of a local security force and basic services, such as water and electricity.

“The U.S. has never fought a war like this,” Special Presidential Envoy McGurk said. “We are managing and coordinating the global strategic Coalition of 67 partner nations, but we are also managing the many smaller coalitions of units on the ground which are actually fighting. This is very, very hard work. And we do not have control over all the decisions, including when an operation will start. What we have is influence. And we are constantly working to bring everything we have to bear on the situation that will allow us to maximize that influence.”

Special Presidential Envoy McGurk highlighted significant successes against ISIL since 2014, including driving the organization out of 50 percent of the territory it once held in Iraq and 25 percent in Syria. He said improved cohesion and communication within the Coalition facilitated the nine “lines of effort” to counter ISIL set out by the President, and credited improved intelligence sharing among Coalition members for thwarting ISIL attacks worldwide. “Our ability to collect and exchange law enforcement information continues to grow, and we continue to obtain valuable computerized and other information as we take back territory from ISIL,” he said.

He said the fight against ISIL involved military, diplomatic, stabilization, and humanitarian efforts, which require improved and steady communication with Coalition partners and constant communication between U.S. agencies and UN leadership regarding tactics and strategy.

Asked to define “success” in Syria, Special Presidential Envoy McGurk said the ultimate goal was to remove ISIL from Raqqa, ISIL’s self-proclaimed capital. He said the Coalition planned to first isolate the city using a significant force of Syrian Arabs and Kurds, and then to launch a military operation. He said planning was underway for anticipated humanitarian, stabilization, and governance challenges in Raqqa following ISIL’s defeat, but that these plans were complicated by the absence of a governing body in the city that can be a partner in the process. He said, “To prepare, we need to address the roles of Turkey, the Kurds, and members of Syrian opposition groups to ensure that everyone is operating on a common plan.”

Brett McGurk (right) at the Counter-ISIL Joint Ministerial Plenary at the U.S. Department of State in Washington D.C., on July 21, 2016. (DoS photo)

## Line of Effort Spotlight: Disrupting the Flow of Foreign Fighters and Protecting the Homeland

The Department of Justice (DOJ) and Federal Bureau of Investigation (FBI) reported continued efforts this quarter to build capacity to counter ISIL domestically and abroad through law enforcement and counterterrorism activities. Specifically:<sup>46</sup>

- The DOJ is aggressively exploiting existing mechanisms, and building new ones, to address the foreign terrorist fighter threat. The DOJ has provided approximately a dozen new foreign terrorist fighter profiles to INTERPOL's Foreign Fighter Fusion Cell database, which includes over 7,500 profiles contributed by over 60 countries.
- The DOJ was assisting the Bangladesh National Police in establishing a counterterrorism unit from the ground up. The new unit was about 60 percent staffed in October 2016 and had already participated in several successful counterterrorism operations. The unit is receiving mentoring and some training from the DOJ and the FBI while awaiting a more permanent funding source for assistance.
- The DOJ prosecutions resulted in three U.S. citizens being sentenced or pleading guilty during the reporting period to charges relating to foreign terrorist fighter homegrown violent extremist or ISIL-related conduct. One pled guilty to charges related to planning to attack the U.S. Capitol during the State of the Union Address on January 20, 2015. (For details of the three cases, see Appendix E.) Since 2013, Federal prosecutors have publicly charged approximately 110 individuals, in over 35 districts, related to these activities. This number includes over 80 cases related to foreign terrorist fighters and over 25 HVE cases related to homegrown violent extremists, as of October.
- The FBI is leading 104 Joint Terrorism Task Forces to mitigate and disrupt ISIL-related terrorism threats to the United States. These task forces include participation from over 50 Federal and over 450 state and local law enforcement partners, and are housed in the FBI's 56 field offices across the United States.
- The FBI established a Syria-Iraq Task Force, with representation from the full range of Federal partners. The Syria-Iraq Task Force aims to harmonize U.S. Government efforts to combat immediate threats emanating from the Syria and Iraq conflicts, and helps develop and implement proactive measures against threats to the United States.
- The FBI has partnered with the DHS and DoS to prevent ISIL terrorists from obtaining U.S. visas. The FBI cooperates with the DoS to review visa applications using risk and information-based vetting programs to identify individuals with suspected ties to ISIL, al Qaeda, and other terrorist groups. The FBI is a major security screening partner (along with the DHS, the DoD, and elements of the intelligence community such as the National Counterterrorism Center) in the vetting for potential risks to national security of applicants from Syria and Iraq seeking refugee or asylum status.

# QUARTERLY HIGHLIGHTS OF U.S. COUNTER-ISIL STRATEGY

**In September 2014, President Obama announced a comprehensive strategy to degrade and ultimately defeat ISIL, setting out nine Strategic Lines of Effort (LOEs) to counter the organization. Below is a look at some of the reported LOE activity during the quarter:**

## **SUPPORTING EFFECTIVE GOVERNANCE IN IRAQ**

This quarter featured intensive efforts to prepare for the stabilization of Mosul once it is liberated from ISIL. Iraqi government officials at the Federal, provincial, and local levels worked with the United States, the Coalition, and the UN to develop plans for local policing, governance structures, and the provision of basic services in the city. In August, the Iraqi government enacted a long-awaited Amnesty Law which, if implemented effectively, will help promote Sunni-Shia reconciliation. However, political and financial instability remain prominent concerns. U.S. Embassy Baghdad worked closely with the Iraq government, the World Bank, and the International Monetary Fund to identify economic assistance funding to offset fiscal gaps for the Iraqi government caused by low oil prices and the high cost of fighting ISIL.

## **DENYING ISIL SAFE-HAVEN**

Coalition warplanes killed nearly two dozen members of ISIL's leadership in airstrikes during this reporting period, including Abu Mohammad al-Adnani, ISIL's top spokesman and external operations planner.

## **BUILDING PARTNER CAPACITY**

U.S. advisors worked with Iraqi Security Forces and Kurdish Peshmerga to formulate a plan for the military operation to recapture Mosul, which has been under ISIL control since 2014. The plan includes standing up a local tribal force of up to 15,000 members in Ninewa province, where Mosul is located, who will support Iraqi Security Forces and Kurdish Peshmerga during the military campaign to liberate Mosul. Local forces and Ninewa police will also serve as the hold force once Mosul is liberated from ISIL.

## **ENHANCING INTELLIGENCE COLLECTION ON ISIL**

U.S. forces sifted through a trove of digital information from laptop computers and portable data storage devices left by ISIL fighters retreating from Manbij, a Syrian town described by a DoD spokesperson as a "strategic hub" used by ISIL for training and dispatching foreign fighters. The trove included about 4.5 terabytes of information about foreign fighters and ISIL networks.

### **DISRUPTING ISIL'S FINANCES**

The Coalition increased its impact on ISIL's financial operations through airstrikes and coordinated international efforts to target ISIL's financial resources and structure. During this quarter, DoS and Treasury designated for sanctions a total of six ISIL and other terrorist leaders and facilitators, and one entity.

### **EXPOSING ISIL'S TRUE NATURE**

Led by the Global Engagement Center, the interagency unit heading the whole-of-government effort, the counter-ISIL messaging efforts this quarter included an anti-recruitment/defectors campaign. The campaign integrated content from 14 Coalition countries to disrupt the flow of foreign fighters and discourage radicalization by featuring ISIL defectors and the families of foreign fighters online.

### **DISRUPTING THE FLOW OF FOREIGN FIGHTERS**

Vetted Syrian Opposition forces, supported by U.S. and Coalition airstrikes, and Turkish ground forces effectively cut off ISIL's access to the Syrian-Turkish border, thereby eliminating a major route of entry and egress for foreign fighters seeking to join ISIL or disperse into other countries, and a major supply route. The Coalition continued to collaborate on intelligence sharing, border screening methodologies, legislative changes, and training to prevent foreign fighters and ISIL recruits from crossing borders or continuing terrorist activities.

### **PROTECTING THE HOMELAND**

On August 2, 2016, Federal law enforcement officials charged Nicholas Young, a police officer with the Washington, D.C., transit system, with attempting to provide material support to a terrorist organization by allegedly sending financial help to ISIL and advising a friend on how to travel to Syria to join the group. Specifically, Young was accused of buying gift cards worth \$245 and sending their codes to someone he believed had joined ISIL in Syria to help pay for mobile phone messaging with supporters.

### **HUMANITARIAN SUPPORT**

USAID and DoS continued to fund humanitarian assistance for IDPs, refugees, and other people in need affected by the conflicts in Iraq and Syria. Assistance efforts included shelter, healthcare, emergency food aid, protection, and logistics support. Preparation for growing humanitarian needs in Iraq as a result of the impending offensive on Mosul was a focal point of the quarter for USAID and DoS. As of September 30, 2016, U.S. government financial commitments to the Syria crisis totaled more than \$5.98 billion and more than \$1.12 billion to the Iraq crisis.

**Sources:** See endnotes, page 150

## DoD STATUS OF FUNDS

DoD reported spending a total of \$9.3 billion on the counter-ISIL mission from the start of operations on August 8, 2014, through August 31, 2016, with an average daily cost of \$12.3 million over the two year duration of the conflict. This information is provided in the DoD *Special Report: Inherent Resolve*, which has the most current data on OIR.<sup>47</sup>

As Table 2 from the report shows, the Air Force was responsible for nearly two-thirds of the total cost of operations, due primarily to expenses related to munitions and daily flying operational tempo, or OPTEMPO, which consists of operations, training, maintenance, parts, fuel, and other necessities for sustaining day-to-day air combat operations.<sup>48</sup>

A more detailed but less current assessment of OCO spending is available in the *Cost of War* report, in which the DoD Comptroller details the year-to-date DoD spending on OIR. Its most current information, as of May 31, 2016, shows \$3.2 billion in obligations and \$2.2 billion in disbursements for OIR.<sup>49</sup>

Data from the *Cost of War* report indicate that DoD obligated a proportionate share of its overall annual allocation during the first two-thirds of FY 2016. Individual accounts, as seen in Table 2 on the next page, vary in their respective percentages obligated. Especially for contracted goods and services, disbursements generally trail obligations due to the lag time between when the government receives goods and services and when it makes payments to the contractors.<sup>50</sup>

According to a DoD OIG audit in June 2016, however, the *Cost of War* report is untimely and not entirely accurate. Specifically, the audit found inaccuracies and recommended that additional controls be implemented to ensure the issuance of reliable DoD *Cost of War* reports that accurately reflect the status of Air Force OCO funds. The DoD Comptroller responded to that audit report indicating that steps were being taken to improve the accuracy and timeliness of the *Cost of War* report. This DoD OIG audit was the first in a series that will address similar issues across all Service branches.<sup>51</sup>

However, the *Cost of War* report does provide information in several principal categories for this OIR funding:

- **Military Personnel:** Funds pay and allowances for service members, including costs related to permanent changes of station.<sup>52</sup>
- **Operations and Maintenance (O&M):** Provides for a wide range of services and consumable items to support sustainment of war-related activities, including fuel, training, airlift, base support, ammunition, and civilian and contractor personnel.<sup>53</sup> (For a discussion of O&M, see page 25-27.)

- **Procurement:** Supports acquisition of durable goods, such as aircraft, weapons systems, equipment, and vehicles.<sup>54</sup>
- **Iraq Train and Equip Fund (ITEF):** Provides assistance to military and other security services associated with the Iraqi government, including Kurdish and tribal security forces and other local security forces. This assistance can be materiel but can also be services associated with training, supporting communications requirements, or logistics.

Table 2.

**Cost of DoD Operations for OIR (in millions)**

Extrapolated Total Cost	Total Cost (Aug 8, 2014- Aug 31, 2016)	Percent of Total
<b>By Expense</b>		
Daily Flying OPTEMPO	\$3,842	41%
Daily Ship OPTEMPO	\$23	0%
Munitions	\$2,055	22%
Mission Support	\$3,385	36%
<b>TOTAL</b>	<b>\$9,304</b>	<b>100%</b>
<b>By Service</b>		
Army	\$1,556	17%
Navy	\$1,091	12%
Air Force	\$5,874	63%
SOCOM	\$783	36%
<b>TOTAL</b>	<b>\$9,304</b>	<b>100%</b>
<b>By Category</b>		
Logistics Support	\$1,669	18%
Operational Support	\$1,603	17%
ISR	\$54	1%
OPTEMPO	\$3,865	42%
Military Pay	\$58	1%
Munitions	\$2,055	22%
<b>TOTAL</b>	<b>\$9,304</b>	<b>100%</b>

**Note:** Numbers may not add due to rounding

**Source:** U.S. Dept. of Defense, "Special Report: Inherent Resolve," 10/11/2016.

Table 3.

**FY 2016 Operation Inherent Resolve (in thousands)**

<b>Appropriation</b>	<b>Allocation</b>	<b>Obligations (Year to Date)</b>	<b>Percent Obligated</b>	<b>Disbursements (Year to Date)</b>	<b>Percent Disbursed</b>
Military Personnel	\$150,996	\$72,317	48%	\$72,317	48%
Operations and Maintenance	\$3,554,651	\$2,335,988	66%	\$1,298,815	37%
Procurement	\$270,666	\$92,479	34%	\$720	0%
Iraq Train and Equip	\$715,000	\$135,754	19%	\$134,510	19%
<b>TOTAL</b>	<b>\$4,691,313</b>	<b>\$2,636,538</b>	<b>56%</b>	<b>\$2,506,362</b>	<b>32%</b>

**Note:** Excludes research, development, testing, and evaluation (RDT&E), classified, and intelligence programs.

**Sources:** DoD Comptroller, “FY 2016 Status of Funds by Appropriations Summary,” 5/31/2016. DoD Comptroller, “Cost of War Update as of May 31, 2016,” accessed 10/12/2016.

## A Continuing Resolution Funds OIR for 10 Weeks

The enactment of a continuing resolution through December 9, 2016, ensures consistent funding for OCO for the first 10 weeks of FY 2017 at the levels enacted for FY 2016.<sup>55</sup> While most Federal programs are funded under the continuing resolution at nearly 0.5 percent below their enacted FY 2016 level, Overseas Contingency Operation (OCO) funding is exempt from that reduction.<sup>56</sup> However, the continuing resolution extends congressional deliberation and has delayed action on the President’s FY 2017 budget request that would increase total defense funding, as well as for OCO. (For more information on the President’s FY 2017 budget request, see Appendix C; for a discussion of the challenges of continuing resolutions, see Appendix D.)

When the fiscal year ended on September 30, unspent funds from that fiscal year may generally continue to be used for a period of up to five years to pay costs associated with obligations made during that fiscal year. However, those funds may not be spent on any new programs or projects.

## FY 2017 Budget Request for DoD

For FY 2017, DoD requested \$58.8 billion in total OCO funding, of which \$7.5 billion is to support OIR.<sup>57</sup> This funding is broken out into 12 categories, which are detailed in Appendix C. While most of these categories support both OIR and Operation Freedom’s Sentinel (OFS) for Afghanistan, some support just OFS and other categories support DoD operations worldwide. Only two of these categories are unique to OIR:

- **Syria Train and Equip Fund (STEF):** The FY 2017 OCO budget request for STEF is \$250 million. DoD provides capacity building assistance,



Peshmerga soldiers with 2nd Battalion, 1st Regional Guard Brigade, stand in formation during the Modern Brigade Course 2 graduation ceremony at the Menila Training Center, Iraq, July 28, 2016. (U.S. Army photo)

including training, equipment, supplies, and other sustainment needs to vetted elements of the Syrian opposition engaged in the fight against ISIL. These vetted forces assist in securing territory, protecting the U.S. and allied forces in the region, protecting the Syrian people from terrorist threats, and promoting the conditions necessary for a negotiated settlement to end the conflict in Syria.<sup>58</sup>

STEF was established by Congress under Section 1209 of the National Defense Authorization Act for FY 2015, but Congress did not fund STEF in FY 2016 because the DoD suspended elements of the Syria Train and Equip program due to significant challenges with its implementation and inability to meet program goals on the ground in Syria.<sup>59</sup> However, the Consolidated Appropriations Act for FY 2016 did permit the DoD to use funding from the Counterterrorism Partnerships Fund to provide assistance to appropriately vetted elements of the Syrian opposition.<sup>60</sup>

- **Iraq Train and Equip Fund (ITEF):** Congress created ITEF under Section 1236 of the National Defense Authorization Act for FY 2015 to assist the Iraqi government in the fight against ISIL.<sup>61</sup> Through ITEF, the DoD provides assistance and materiel support to the Iraqi security forces, Kurdish Peshmerga, and certain tribal elements allied with the Iraqi government.

This support includes weapons, ammunition, body armor, navigation equipment, medical supplies, cargo trucks, and armored vehicles.<sup>62</sup>

Congress appropriated \$1.6 billion for ITEF in FY 2015 and \$715 million in FY 2016. As of May 31, 2016, DoD had obligated \$644 million (84 percent) of its FY 2016 ITEF funds.<sup>63</sup> The administration has requested \$630 million for ITEF in FY 2017, \$85 million less than the previous year's appropriation. This reduction is based on the DoD assumptions that while logistics and support requirements for ongoing counter-ISIL operations in Iraq are increasing, the costs for equipping and training new and existing Iraqi units will decline compared to the previous year.

One OCO appropriations category in the FY 2017 budget that does not directly support OIR or OFS is \$5.2 billion in funding labeled, "Bipartisan Budget Act of 2015 Compliance." According to the Congressional Research Service, citing a DoD Comptroller briefing to congressional staff, the amount provided for FY 2017 OCO in the Bipartisan Budget Act of 2015 was \$5.2 billion more than is anticipated to be required for operations. As such, the DoD budget would allocate this funding to cover requirements not directly related to ongoing contingency operations. This includes costs related to training, procurement of weapon systems, explosive ordnance disposal equipment, aircraft modifications and upgrades, and military construction for a medical/dental facility at Camp Lemonnier, Djibouti.<sup>64</sup>



Italian trainers demonstrate to Zeravani soldiers, a specialized branch of the Peshmerga, how to search females during a search and seizure exercise near Irbil, Iraq, Aug. 3, 2016. (U.S. Army photo)

## How O&M Base and OCO Appropriations Work

Operations and Maintenance (O&M) is the largest DoD appropriations category, and it covers a wide range of services and consumable items that support and sustain the mission of the DoD. O&M funds generally cover expenses for needs whose benefits are derived for a limited period of time rather than long-term investments, which would fall under procurement.<sup>65</sup> The President's request for DoD O&M funding for FY 2017 totals \$251 billion. This represents 43 percent of the total DoD request of \$582.7 billion. O&M funding is appropriated both to base funding and OCO, as appropriate.<sup>66</sup>

O&M funding is used to pay for day-to-day programs and activities of the DoD, including support for military installations, training and education, civilian personnel salaries, maintenance of equipment and real property, supplies and materials, contracted services, property rental, ammunition, food, fuel, and defense health, some elements of which are related to military readiness.<sup>67</sup> Congress appropriates O&M OCO funding separately to support expenditures related to contingency and other war-related operations.

Table 4.

### FY 2016 Operation Inherent Resolve (in thousands)

Budget Activity Group Title	Subactivity Group Title	Obligations (Year to Date)	Disbursements (Year to Date)
<b>Administration and Servicewide Activities</b>	Administration, Base Support, Logistics Operations, Servicewide Activities, Real Estate Management, Security Programs, Servicewide Communications, Servicewide Transportation, Special Intelligence Programs, Technical Support Activities	\$184,731	\$95,277
<b>Mobilization</b>	Airlift Operations, Base Support, Mobilization Preparedness	\$402,512	\$368,999
<b>Operating Forces</b>	Air Operations Training, Base Support, Combat Enhancement Forces, Combat Support Forces, Core Operations, Direct Mission Support, Facilities Sustainment Restoration and Modernization, Global C3I and Early Warning, Launch Facilities, Mission and Other Flight Operations, Operational Forces, Other Combat Operations Support Programs, Other Weapons System Support, Primary Combat Forces, Reset, Ship Operational Support, Space Control Systems, Weapon Maintenance	\$1,731,958	\$895,825
<b>Operation &amp; Maintenance</b>	Office of Inspector General	\$8,461	\$7,634
<b>Training and Recruiting</b>	Base Support, Flight Training, Professional Development Education	\$129	\$85
<b>TOTAL</b>		<b>\$2,327,791</b>	<b>\$1,367,820</b>

Source: OSD Comptroller, Cost of War, May 31, 2016

(continued on next page)

## How O&M Base and OCO Appropriations Work *(continued from previous page)*

O&M spending categories are split into five Budget Activity Groups, which are further categorized under Sub-activity Groups. Table 4 provides a breakout of year-to-date O&M OCO spending for all Budget Activity Groups through May 31, 2016 (the most recent data available).

The DoD's FY 2017 budget request for O&M, including base and OCO funding, covers 32 accounts. Each component of the four military services receives its own O&M appropriations through corresponding accounts for their active, reserve, and (for Army and Air Force only) National Guard forces. Other O&M accounts cover certain defense-wide and other DoD programs, such as the defense health program. Certain Navy O&M funds may be transferred to the Coast Guard in support of OCO.<sup>68</sup>

Congress separately appropriates funding for both O&M base and O&M OCO activities through the existing O&M base accounts.<sup>69</sup> Congress directs how O&M funds are to be spent by designating specific amounts at the activity level in conference reports or explanatory statements accompanying annual appropriations acts. DoD financial management officials execute both O&M base and OCO funds from the base O&M account as current financial systems do not easily distinguish base and OCO obligations. However, transactions in support of OCO are manually coded to the operation for which they are designated in order to track and reconcile the expenditures.<sup>70</sup>

Congress expressed an interest in DoD's management of O&M resources by directing the Government Accountability Office (GAO) to review the effects of certain budgetary constraints on DoD's O&M appropriations accounts.<sup>71</sup> GAO found in an August 2016 report that DoD did not report its O&M base and OCO obligations to Congress separately. Instead, DoD realigned O&M OCO funds to support base funding requirements. As a result, GAO estimated that DoD's O&M base obligations exceeded their enacted amounts by an average of 5.6 percent annually from FY 2009 through FY 2015, as can be seen in Figure 1.<sup>72</sup>

GAO recommended that DoD revise its guidance on preparing budget materials and execution reports to require the addition of O&M obligations used for base and OCO programs and activities to be clearer and more detailed for each O&M account. DoD did not concur and cited the inability of its current financial systems to easily distinguish between base and OCO obligations. In the

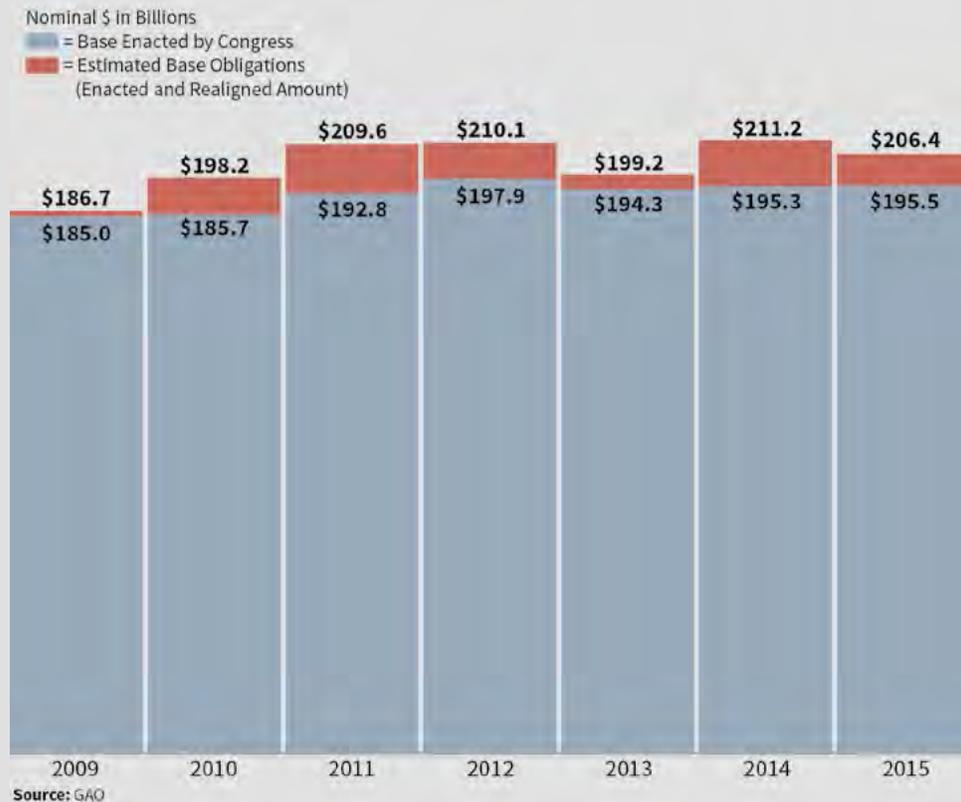
## COALITION EFFORTS TO DEFEAT ISIL

U.S. and Coalition forces continued to pursue military objectives in Iraq and Syria that furthered the U.S. goals laid out by Secretary of Defense Ashton Carter during a visit to Iraq in mid-July. These include:

- Destroying ISIL's "parent tumor" in Syria and Iraq by collapsing its two power centers in Raqqa, Syria, and Mosul, Iraq
- Combating the "metastasis" of ISIL wherever it emerges around the world
- Protecting the American people and homeland.<sup>74</sup>

Figure 1.

**DoD  
Operation and  
Maintenance  
Base Obligations**



agency comments, DoD noted that as its various components transition away from legacy accounting systems, DoD will be better able to report O&M base and OCO obligations consistently and effectively. GAO noted that overhauling DoD's existing financial systems is a major, long-term undertaking, and the report urged DoD to take steps in the interim to ensure that accurate information on O&M expenditures is reported to Congress.<sup>73</sup>

DoD officials said the Coalition provided training, advice, and air support to government forces in Iraq and vetted opposition forces in Syria as they continued to fight ISIL in key areas around Mosul in Iraq and Manbij in Syria. Iraqi Security Forces continued to clear territory in Anbar province in western Iraq captured from ISIL last quarter. Highlights included the capture of the Qayyara airbase and town of Shirqat, both near Mosul in Iraq, and the towns of Manbij and Jarabulus in Syria near the border with Turkey.

On September 28, the White House authorized an additional 615 U.S. troops to Iraq to help train and assist Iraqi Security Forces, bringing the number of authorized U.S. troops in Iraq to 5,262.<sup>75</sup> The new deployments were the third

block of additional troops authorized for Iraq since April 2016.<sup>76</sup> Some of those troops arrived at the Qayyara airbase on September 17 to provide logistical support in preparation for the planned assault on Mosul.<sup>77</sup>

Meanwhile, DoD reported that U.S.-led Coalition airstrikes carried out in July and August killed top ISIL leaders including Abu Omar al-Shishani (Omar the Chechen), an ISIL military commander, in mid-July; Abu Mohammed al-Adnani, ISIL's official spokesman and chief of its external operations, in Aleppo in August; and Wa'il Adil Hasan Salman al-Fayad, the minister of information and a senior Shura Council member in charge of ISIL's media network.<sup>78</sup> Airstrikes also reportedly killed 13 ISIL military intelligence operatives in Mosul in September.<sup>79</sup>

Despite these setbacks, ISIL continued to hold large swaths of territory Iraq and Syria.<sup>80</sup> In Iraq, ISIL continued to attack Iraqi Security Forces around the Qayyara airbase south of Mosul and in Anbar province.<sup>81</sup> The group stepped up high-profile attacks in Baghdad.<sup>82</sup>

U.S. officials said a main focus has been to prevent ISIL militants from reconstituting in areas recently liberated by Iraqi Security Forces in Anbar province and elsewhere.<sup>83</sup> To do this, the Coalition has continued airstrikes on areas newly under Iraqi government control and the U.S. military has deployed as many as 2,000 U.S. troops in the Euphrates River Valley in Anbar province.<sup>84</sup> In some instances, renewed ISIL insurgent attacks have forced Iraqi Security Forces to redeploy to areas recently cleared of ISIL militants. For instance, continued attacks on Rutba forced Iraqi Security Forces to deploy to Anbar province on September 9.<sup>85</sup>

In addition, DoD reported that it was working with the U.S. Cyber Command to increase cyber operations against ISIL using cyber tools designed to deny the ISIL leadership the ability to command and finance their forces and control the population, to aid the United States in identifying and locating ISIL cyber actors, and to undermine the ability of ISIL recruiters to inspire or direct homegrown violent extremists.<sup>86</sup>

## Lessons From Previous Battles Applied to Mosul and Raqqa Operations

Lieutenant General Sean McFarland, Commander, Combined Joint Task Force—Operation Inherent Resolve, from September 2015 to August 2016, said he expected the fight to expel ISIL from Mosul to have “some of the characteristics of the Falluja [battle], some of the characteristics of the Ramadi fight” and that “Raqqa will resemble Manbij in many respects.”<sup>87</sup> In general, the U.S. strategy is to:<sup>88</sup>

- Stand up well-trained local fighting forces that are backed by U.S. and Coalition advisors, Special Operations Forces, and U.S.-led Coalition air support.
- Create a large, local “holding force” made up of tribal fighters capable of controlling the city and surrounding areas after an area has been captured from ISIL.
- Ensure that preparations for humanitarian assistance for internally displaced persons are in place.

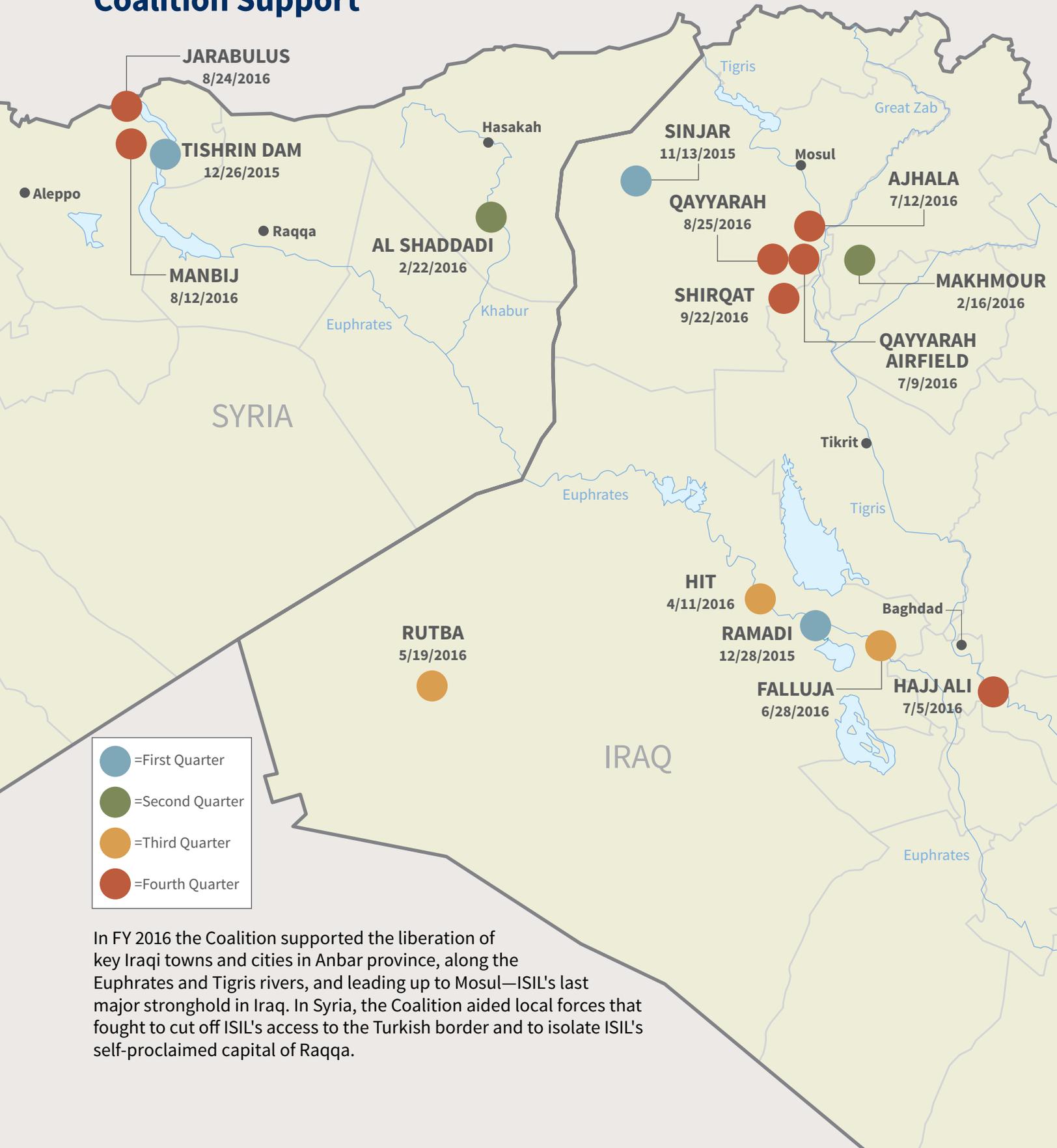
Lieutenant General MacFarland said the campaign to take control of Ramadi had highlighted important lessons about how to train and equip the Iraqi Security Forces for urban combat. Specifically, training for Iraqi Security Forces had shifted away from counterinsurgency and toward arms maneuver training to integrate the military capabilities of the various forces’ branches into one cohesive fighting unit.<sup>89</sup> Meanwhile, the battle for Falluja underscored the need to work through the Iraqi government to shape the activities of the Popular Mobilization Forces, which contain some Shia militias that were accused of killing Sunni residents around Falluja during the battle to retake that city from ISIL control.<sup>90</sup> Both battles underscored the need to ensure enough holding forces are trained to maintain order in Mosul following ISIL’s defeat.<sup>91</sup>

In Syria, the plan to liberate Raqqa, ISIL’s self-declared capital, will likely involve the Syrian Arab Coalition.<sup>92</sup> In the successful operation to liberate Manbij, a small force of U.S. Special Operations troops coordinated U.S. airstrikes while Syrian opposition ground forces led by the Syrian Arab Coalition engaged in intense urban battles against ISIL.<sup>93</sup>

However, U.S. officials cautioned that Mosul would be more difficult than previous campaigns because the city, with a population of over a million, is far larger than Ramadi (home to some 180,000). Similarly, lessons learned through the liberation of Manbij in Syria would need adjustment for Raqqa, in part because Raqqa (with a population estimated at 220,000 in 2012) is larger than Manbij (75,000).<sup>94</sup>

# THE GLOBAL ENGAGEMENT

## Anti-ISIL: Key Places Liberated in Iraq and Syria with Coalition Support



In FY 2016 the Coalition supported the liberation of key Iraqi towns and cities in Anbar province, along the Euphrates and Tigris rivers, and leading up to Mosul—ISIL's last major stronghold in Iraq. In Syria, the Coalition aided local forces that fought to cut off ISIL's access to the Turkish border and to isolate ISIL's self-proclaimed capital of Raqqa.

# WITH ISIL IN FY 2016

Oct 1, 2015–  
Sept 31, 2016

## ISIL: Selected Major Attacks Claimed By or Blamed On ISIL

Location	Incident	Killed	Wounded	Date
<b>FIRST QUARTER</b>				
Turkey	ISIL named as prime suspect in bombings in Ankara	103	247	10/10/2015
Sinai Peninsula	ISIL affiliate claims responsibility for downing Russian passenger jet in Egypt	224	0	10/31/2015
Lebanon	ISIL claims responsibility for two suicide bombings in shopping district	43	240	11/12/2015
France	ISIL coordinates bombing and shooting attacks in Paris	129	352	11/13/2015
U.S.	Inspired by ISIL, U.S. citizen and wife launch rifle attack in San Bernadino, Calif.	14	22	12/12/2015
<b>SECOND QUARTER</b>				
Turkey	Suicide bomber strikes historic district in Istanbul	10	15	1/12/2016
Saudi Arabia	Attack on Shia mosque in Mahasen	4	18	1/29/2016
Iraq	Suicide bomber in Shia neighborhood in Baghdad	12	20	2/25/2016
Iraq	Two bombs in Sadr City in Baghdad	78	112	2/28/2016
Iraq	Suicide bomber at Shia funeral in Muqdadiah	40	58	2/28/2016
Iraq	Suicide bomber in Hilla detonated fuel truck	60	70	3/6/2016
Belgium	ISIL bombers strike main international airport, subway station in Brussels	32	300	3/22/2016
Iraq	Suicide bomber in Iskandariya strikes youth soccer match	29	71	3/25/2016
<b>THIRD QUARTER</b>				
U.S.	U.S. citizen pledges allegiance to ISIL and attacks nightclub in Orlando, Fla.	49	53	6/12/2016
France	Attacker stabbed to death a police commander and killed another near Paris	2	0	6/13/2016
Turkey	Three suicide bombers attack Istanbul's main airport	41	230	6/27/2016
<b>FOURTH QUARTER</b>				
Bangladesh	ISIL militants attack restaurant frequented by foreign civilians	29	—	7/1/2016
Iraq	Vehicle bomb explodes at a shopping area in Shia neighborhood in Baghdad	293	225	7/3/2016
Saudi Arabia	Three bombings in Medina, Qatif, and near U.S. Consulate in Jidda	4	2	7/4/2016
Iraq	Three bombers at Shia shrine in Balad	37	62	7/8/2016
Iraq	Three vehicle bombs explode in Baghdad	12	27	7/13/2016
France	Cargo truck ran into crowds during Bastille Day celebration in Nice	86	434	7/14/2016
Iraq	Suicide bomber at coffee shop in Baghdad	21	35	7/24/2016
Iraq	Suicide vehicle attack at checkpoint near Baquba	18	23	7/25/2016
Turkey	Suicide bomber at wedding in Gaziantep	53	69	8/21/2016
Iraq	Suicide bombers attack wedding party near Karbala	18	26	8/28/2016
Iraq	Five attacks in Baghdad	15	50	9/2/2016
Iraq	Vehicle bomb attack in shopping area of Baghdad	9	20	9/6/2016
Iraq	Suicide bombers near shopping mall and bus station in central Baghdad	15	49	9/9/2016
Iraq	Two car bombs near shopping center in Baghdad	12	40	9/10/2016
U.S.	Man accused of stabbings at mall in St. Cloud, Minn.; ISIL claims responsibility	0	10	9/17/2016
Iraq	Car bomb near checkpoint in Tikrit	18	21	9/24/2016
Iraq	Two bombings hit shopping areas in Shia neighborhoods in Baghdad	15	49	9/27/2016

**Note:** Lead IG research; casualty figures are cited or estimates from official and public sources



On August 21, Lieutenant General Stephen J. Townsend assumed command of Combined Joint Task Force-Operation Inherent Resolve.

## The Coalition Air Campaign Against ISIL

The U.S. and Coalition partners continued to provide air support to Iraqi Security Forces, Vetted Syrian Opposition groups, and Turkish government forces in battles against ISIL in Iraq and Syria during this reporting period.<sup>95</sup> In July, Coalition warplanes struck a palace of former Iraqi president Saddam Hussein in Mosul that reportedly was being used as an ISIL training camp in the city center.<sup>96</sup> In September, Coalition planes struck a pharmaceutical plant in Mosul that U.S. officials said was being used as a chemical weapons facility and to store car bombs.<sup>97</sup> Also in Iraq, Coalition airstrikes targeted checkpoints and other positions held by ISIL in Anbar province. U.S. military officials said that in some areas along the Euphrates River Valley, ISIL continued to operate in rural areas outside of newly-liberated towns, such as Ramadi.<sup>98</sup>

In Syria, Coalition warplanes supported Turkish ground forces and Turkish-backed Moderate Syrian Opposition fighters as they captured the Syrian town of Jarabulus from ISIL in early August. The operation helped to prevent ISIL from using an important international crossing to transport weapons and fighters in and out of Syria. Toward the end of this reporting period, Coalition warplanes continued to support Turkish military and Moderate Syrian Opposition forces as they fought ISIL along the Mara Line in northwestern Syria.<sup>99</sup>

(Front row, left to right) U.S. Army Lieutenant General Michael Garrett, U.S. Army Lieutenant General Sean MacFarland, U.S. Army General Joseph Votel, and U.S. Army Lieutenant General Stephen Townsend stand during the benediction during the Combined Joint Task Force-OIR Transfer of Authority Ceremony at an undisclosed location in Southwest Asia, Aug. 21, 2016. (DoD photo)

The cumulative number of airstrikes against ISIL in Syria and Iraq since the start of Operation Inherent Resolve in late 2014 surpassed 15,000 during this reporting period.<sup>100</sup> The airstrikes have targeted safe houses, weapons manufacturing, storage facilities, supply routes, banks, and revenue-generating sources for ISIL, such as oil fields and delivery tankers.<sup>101</sup>

The U.S. military opened an investigation into a July 28 airstrike northwest of Manbij that may have inadvertently killed Syrian civilians.<sup>102</sup> U.S. officials said a report that an airstrike had potentially caused civilian casualties was credible enough to warrant an investigation, which was ongoing at the end of the reporting period.<sup>103</sup> Another incident with alleged civilian casualties from a U.S. airstrike in Syria, which occurred on July 23, was found not credible by U.S. military officials because no U.S. strikes were carried out over the area in question, and the investigation was closed.<sup>104</sup>

The investigations are the only ones to come from more than 500 airstrikes conducted by the U.S. and Coalition partners in the operation to liberate Manbij.<sup>105</sup> Prior to these incidents, the U.S. military said that U.S. airstrikes had resulted in the deaths of 14 civilians between July 28, 2015, and April 29, 2016.<sup>106</sup> The U.S. military has a complex process to approve airstrikes to try to prevent civilian losses.<sup>107</sup>

## **Train, Advise, Assist and Equip Mission**

In September, the Obama Administration announced that an additional 615 U.S. troops were deploying to Iraq ahead of the Mosul military campaign. The 615 troops, which will provide air support, logistical support, intelligence, and advice to Iraqi ground troops, were the third increase in U.S. forces deployed to Iraq since April 2016.<sup>108</sup> This is in addition to the 560 troops U.S. officials authorized in July to train and equip Iraqi forces at the Qayyara air base, which will be used as a launching pad to liberate Mosul from ISIL's control.<sup>109</sup>

The U.S.-led Coalition troops train, advise, assist, and equip an array of Iraqi Security Forces at 6 Build Partner Capacity sites in Iraq, with trainers from at least 18 countries.<sup>110</sup> The Coalition uses the Iraq Train-and-Equip Fund to provide training, assistance, and equipment, as well as logistics support, supplies, and ammunition to Iraqi military and other security forces, including the Kurdish Peshmerga.<sup>111</sup> During this reporting period, the Coalition increased the training of local police and volunteer forces to hold liberated territory.<sup>112</sup> Since its inception in 2015, the Iraq Train-and-Equip Fund has spent nearly \$1.6 billion to train and equip more than 54,000 Iraqi Security Forces members, including more than 26,000 army soldiers, 8,500 counterterrorism service soldiers, 12,000 Peshmerga, and 5,800 Federal police and border security guards.<sup>113</sup> The Coalition also reported training 5,000 local Iraqi police and more than 20,000 Iraqi tribal fighters.<sup>114</sup>

As of the end of this reporting period, the Coalition had trained 12 Iraqi army brigades comprised of between 800 and 1,600 troops. Each brigade received personal protective equipment, such as body armor, helmets, and M-16 rifles, and received up-armored and soft-skinned vehicles. Training included an 8-week curriculum on counter-IED techniques, map reading, mechanized weapons, chemical training, squad formation tactics, night training, and ammunitions. Additional training covered booby-trap clearance, combat medic skills, and advanced marksmanship.<sup>115</sup>

The Coalition also trains, assists, and equips Moderate Syrian Opposition groups that participate in specific operations against ISIL.<sup>116</sup>

## Oversight of Train, Advice, Assist, and Equip Programs

During this reporting period, the Lead IG and partner agencies issued one report, had four ongoing, and one planned regarding efforts to train, advise, assist, and equip Iraqi and Kurdish security forces. Oversight projects completed or ongoing this quarter include:

### Completed:

- **The Army Did Not Implement Effective Controls To Maintain Visibility and Accountability of Iraq Train and Equip Fund Equipment (DODIG-2016-134), September 14, 2016.** This audit, which was issued on September 14, 2016, sought to determine whether the Army had effective controls for processing and transferring Iraq Train and Equip Fund equipment to the Iraqi government. It recommended that the command use automated systems to account for and provide visibility of the equipment. In response, the Deputy Commander, 1st Theater Sustainment Command, immediately set up a centralized equipment tracker and began work on a long-term solution to provide further accountability of equipment. This DoD OIG report is one in a series of audits on property accountability in Kuwait and Iraq.

### Ongoing:

- **Assessment of DoD/CENTCOM and Coalition Plans/Efforts to Train, Advise, Assist, and Equip the Kurdish Security Forces.** The objective of this project is to assess U.S. and Coalition efforts to train, advise, assist, and equip the Iraqi Kurdish Security Forces, known as the Peshmerga. The DoD OIG project team deployed to Kuwait and Iraq to visit the training and advising sites in and around Irbil, conduct interviews with U.S. and Coalition trainers and advisors, and meet with officials from the Ministry of Peshmerga and Kurdish officers and soldiers.

- **Assessment of U.S. and Coalition Plans/Efforts to Train, Advise, Assist, and Equip Iraqi Counterterrorism Service and the Iraqi Special Operations Forces.** The objective of this project is to assess U.S. and Coalition efforts to train, advise, assist, and equip the Iraqi Counterterrorism Services and the Iraqi Special Operations Forces in support of operations against ISIL.
- **Audit of DoD Procedures for Securing Iraq Train and Equip Fund Equipment.** The objective of this project is to determine whether DoD has effective procedures for securing Iraq Train and Equip Fund equipment in Kuwait and Iraq. The DoD OIG team will conduct the audit primarily at Camp Arifjan, Kuwait, and various locations in Iraq.
- **U.S. Efforts to Train and Equip Iraqi Security Forces.** The objective of this GAO project is to understand the U.S. Government plans for training and equipping the Iraqi forces; the extent to which U.S. funds have been allocated, committed, and disbursed for training and equipping the Iraqi forces; and the progress made in implementing the U.S. plans.

#### Planned:

- **Assessment of U.S. and Coalition Efforts to Train, Advise, and Assist and Equip the Iraqi Police Forces:** The objective of this DoD OIG project will be to assess the efforts of U.S. Central Command and the Coalition to train, advise, assist, and equip the Iraqi Police Forces to conduct and sustain “hold” operations as part of the campaign to defeat ISIL in Iraq. This assessment is scheduled to begin early in 2017.

### Building Up Local Forces to Retake and Hold Mosul

U.S. and Coalition partners continued to train and equip a unit of up to 15,000 local Iraqi tribal fighters from Ninewa, the province where Mosul is located. The tribal fighters will become part of the Popular Mobilization Forces, and are being recruited and funded by the Iraqi government and the semi-autonomous Iraqi Kurdistan Regional Government.<sup>117</sup> The local force of Arabs, Kurds, Yezidis, Christians and other Iraqi ethnic and religious groups will participate in the fight to liberate Mosul from ISIL’s control and help to stabilize the city after ISIL’s presumed defeat. Coalition officials said they estimated between 30,000 and 45,000 hold forces may be needed to be deployed to police the Mosul area following its liberation from ISIL.<sup>118</sup> According to Special Presidential Envoy McGurk, the enrollment, vetting, and training of the local police force to hold Mosul needs to be accelerated to ensure that sufficient vetted forces are in place.<sup>119</sup>



According to Special Presidential Envoy McGurk, “extremely challenging” discussions among many stakeholders were required to reach agreement on which forces would participate in various aspects of the Mosul campaign. U.S. and Coalition representatives engaged in protracted discussions with the Iraqi government, the Kurdistan Regional Government, the governors of affected provinces, as well as tribal and local leaders, to determine the disposition of the forces. At the end of September, Kurdistan Regional Government President Masoud Barzani visited Baghdad for the first time in three years, and reached a political agreement with Prime Minister al Abadi on the military plan to liberate Mosul.<sup>120</sup>

Deputy Secretary of State Antony Blinken said during a congressional hearing in September that Kurdish Peshmerga participating in the fight against ISIL would not enter Mosul, which is largely a Sunni Arab city.<sup>121</sup> In addition, Blinken said U.S. officials had made sure that members of Shia militias belonging to the Popular Mobilization Forces also would not enter Mosul.<sup>122</sup> The possibility that Shia militias belonging to the Popular Mobilization Forces might participate in the military operation in Mosul has been a concern because some members of Shia militias were accused of committing crimes against Sunnis during operations to liberate Falluja and other Iraqi towns.<sup>123</sup> Several Shia militia leaders have said they planned to take part in operations to liberate Mosul.<sup>124</sup>

An Iraqi soldier with the 34th Armored Brigade provides security during personal security detail training, July 26, 2016. (U.S. Army photo)

## The Role of Iraq's Popular Mobilization Forces

As the U.S.-led Coalition and Iraqi government prepared to liberate Mosul, planning included discussions on the appropriate use of Iraq's Popular Mobilization Forces, the umbrella of militias set up in 2014 to fight ISIL.<sup>125</sup> It was a contentious issue revolving around concern that Shia militias, which make up the bulk of the Popular Mobilization Forces, would clash with Mosul's largely Sunni population.<sup>126</sup> The religious divide between Shia and Sunni is a source of friction in Iraq and among its neighbors, particularly between regional rivals Saudi Arabia (Sunni) and Iran (Shia).<sup>127</sup>

To forestall such clashes, military planners drew on lessons learned from the campaigns to liberate Falluja, Ramadi, and other Sunni-dominated areas of Iraq. These lessons included the benefit of standing up a local tribal fighting force and the need to prevent Shia militias belonging to the Popular Mobilization Forces from interacting with Sunni residents; such militias have been accused of murdering Sunnis in prior campaigns.<sup>128</sup>

In the Falluja and Ramadi operations, the Iraqi government recruited and the U.S.-led Coalition trained local Sunni forces to help liberate and police the Sunni residents of liberated areas. That strategy is being employed again in Mosul: in June 2016 the Iraqi government and Kurdistan Regional Government authorized funding for up to 15,000 local militiamen, mainly Sunni, Turkmen, Yezidi, and Christian residents from Ninewa province, and put them under the command of the Popular Mobilization Forces.<sup>129</sup>

At the same time, military planners and some Iraqi leaders are cautioning against allowing Shia paramilitary forces to accompany Iraqi security forces and local tribal fighters in the Mosul campaign, as they did during military operations to capture Tikrit, Falluja, and other towns held by ISIL.<sup>130</sup> Some Shia militias were accused of committing atrocities against hundreds of Sunni civilians, including reprisal killings and destroying homes and mosques.<sup>131</sup> The Iraqi government opened investigations which, as of September 2016, were ongoing.<sup>132</sup>

In March 2016, Iraqi Speaker of Parliament Salim Al Jubouri called on Shia militias to stay out of the battle to retake Mosul.<sup>133</sup> In August, Lieutenant General MacFarland stated that the Iraqi government should lay "political groundwork" to ensure that the arrival of Shia militias to "Sunni-Turkmen-Christian-Yezidi areas" of Mosul is "acceptable to the citizens that they're there to assist and liberate."<sup>134</sup> However, leaders of some Shia militias have stated that the liberation of Mosul would require their help and said they were planning to join the fight.<sup>135</sup>

The Popular Mobilization Forces came into existence in July 2014, created by then-Iraqi Prime Minister Nuri al-Maliki as an umbrella organization for local and tribal militias. As ISIL swept through western and northern Iraq, Grand Ayatollah Ali al-Sistani, Iraq's top Shia cleric, issued a fatwa, or religious ruling, urging local Iraqis to fight the rising ISIL threat. In response, some 40,000 Shia recruits, known as "fatwa PMFs," fought alongside the Iraqi Security Forces.<sup>136</sup> Shia

*(continued on next page)*

## The Role of Iraq's Popular Mobilization Forces *(continued from previous page)*

militias, many with ties to existing political organizations and to Iran, also answered Sistani's call.<sup>137</sup> Al-Maliki created the umbrella organization that became known as Popular Mobilization Forces.<sup>138</sup>

Since then, the Popular Mobilization Forces have grown to over 100,000 members drawn from Iraq's many ethnic and religious communities.<sup>139</sup> Like the Ninewa force, Sunni tribal fighters in Anbar province, for instance, are part of the Popular Mobilization Forces. However, Shia militias comprise the majority.<sup>140</sup>

In February 2016, Prime Minister al Abadi issued an order to put the Popular Mobilization Forces under his direction as a way to control the recruitment process, which typically was done through political or religious institutions rather than the government.<sup>141</sup> The implementation of this order has been resisted by the militias.<sup>142</sup> The various militias report to the Popular Mobilization Committee that is headed by Iraqi National Security Adviser Falih Al Fayyad. However, the deputy head of the committee also leads the Hezbollah Brigades, one of the main Shia militias.

The Hezbollah Brigades have strong ties to Iran, and the head of Iran's Revolutionary Guard Corps—Quds Force, General Qasem Soleimani, has been seen in Iraq meeting with commanders of various Shia forces.<sup>143</sup> In 2007, the U.S. Department of the Treasury (Treasury) designated the Quds Force as a Specially Designated Global Terrorist.<sup>144</sup> In addition, in 2011, Treasury added Soleimani to its list of designated terrorists for his alleged involvement in a plot to assassinate Saudi Ambassador to the United States, Adel Al Jubeir.<sup>145</sup>

According to the Congressional Research Service, three main Shia militias operate in close coordination with Iran, including<sup>146</sup>:

- **Munathimat Badr (Badr Organization).** Led by Hadi al-Amiri, the Badr Organization was founded in the 1980s in Iran and continues to receive support from Iran. It is considered the most important militia in the Popular Mobilization Forces, with an estimated 20,000 fighters.<sup>147</sup> Amiri is an elected member of the National Assembly.<sup>148</sup>
- **Asa'ib Ahl al-Haq (the League of the Righteous).** Led by Qais al-Khazali, Asa'ib Ahl al-Haq split from Muqtada Sadr's Mahdi Army in 2006 and is backed by Iran. The organization, which has an estimated 15,000 fighters, also has close ties to the Lebanese Hezbollah.<sup>149</sup> The group also participates in the Syrian civil war.<sup>150</sup>
- **Kata'ib Hezbollah (Hezbollah Brigades).** Abu Mahdi al-Muhandis, an advisor to Iran's Quds Force and a former Badr Organization member, is a senior figure. The Hezbollah Brigades, estimated at 20,000, receives funding from Iran and weapons and training from the Lebanese Hezbollah. In 2009, the DoS designated the group as a Foreign Terrorist Organization and the Department of the Treasury designated both Al-Muhandis, whose real names is Jamal Jaafar Ibrahim, and the Hezbollah Brigades as a threat to Iraqi stability under Executive Order 13438, which allows the United States to block the property of persons or entities designated under the order.<sup>151</sup> The group also participates in the Syrian civil war on the side of the Assad regime.

## Ground Actions Against ISIL: The Battle for Mosul, Iraq

Iraqi Security Forces and Kurdish Peshmerga took control of key towns and villages, as well as a strategic airbase outside of Mosul this quarter, ahead of the impending military offensive against this last remaining ISIL stronghold in Iraq. Iraqi forces also continued to hold territory captured from ISIL in Anbar province. (See infographic on plan to liberate and govern Mosul, page 16.)

This quarter, major territorial gains against ISIL included:

- **Qayyara and Qayyara airbase.** Iraqi Security Forces seized control of Qayyara on August 25, less than two months after security forces took control of the Qayyara airbase on July 9.<sup>152</sup> Additional U.S. troops arrived at the Qayyara airbase on September 17, 2016, to provide logistical support for converting the airbase into a launching pad for the liberation of Mosul.<sup>153</sup>
- **Villages in the Ninewa Plains around Mosul.** Iraqi Peshmerga affiliated with the Kurdistan Democratic Party seized control of at least 12 villages on August 14 and 15. The operations began near the Kahzir military base located between Mosul and Irbil and progressed southward.<sup>154</sup> Ninewa police battalions, which will be the primary hold force in this area, were conducting security operations west of the Tigris River.<sup>155</sup>
- **Shirqat.** Iraqi Security Forces captured Shirqat on September 22—the last town under ISIL’s control in Salah ad-Din province—and were in the process of handing it over to Iraqi police and holding forces.<sup>156</sup> By taking control of the town, located south of Mosul, the Iraqi Security Forces extended its control of territory along the Tigris River from Baghdad to Qayyara.<sup>157</sup>

The operations have enabled the Iraqi Security Forces to control significant swaths of territory south of Mosul, while the Kurdish Peshmerga now control areas to the north and east of the city, home to over a million Iraqis. On September 29, the Iraqi government and Kurdistan Regional Government announced the formation of a joint military committee to coordinate the Mosul offensive.<sup>158</sup> Meanwhile, the Kurdish government’s Ministry of Peshmerga announced plans to activate the Turkish-backed Sunni militia called National Mobilization Forces (now renamed the Ninewa Guards) for the operation in Mosul. The Ninewa Guards will join tribal fighters and majority-Sunni units of the Popular Mobilization Forces.<sup>159</sup>

## Enslaved Yezidi Women Take ISIL to Court

The liberation of Mosul from ISIL could free as many as 3,000 Yezidi women captured by ISIL and forced into slavery. When ISIL occupied Sinjar and surrounding villages located near Mosul in northwestern Iraq in 2014, ISIL fighters kidnapped thousands of Yezidis, a minority religious group in Iraq, for enslavement as sex slaves or menial laborers; thousands more were summarily executed and buried in unmarked graves.<sup>160</sup>

One of the women kidnapped by ISIL was Nadia Murad, a 23-year-old Yezidi woman who spent three months as an ISIL-held sex slave before she escaped. On September 16, 2016, the UN appointed Murad as a Goodwill Ambassador for the Dignity of Survivors of Human Trafficking for the UN Office of Drugs and Crime. Murad's mother and six brothers were killed by ISIL militants during the raid on her village.<sup>161</sup> She has filed charges in the International Criminal Court seeking to hold ISIL accountable for the genocide, sex slavery, and human trafficking of Yezidis.<sup>162</sup>

## In Iraq, Kurdish Territorial Gains Cause Concern

In the fight against ISIL, Iraq's Kurds have gained control over large segments of land once controlled by the Iraqi government—by some estimates increasing their territory by as much as 50 percent.<sup>163</sup> The Kurdish expansion south and west beyond their formally administered provinces of Irbil, Dohuk, and Sulaymaniyah, is sparking fears of conflict as the Kurds may seek, as they claim, to redraw the Iraqi map in the wake of ISIL's expected defeat.<sup>164</sup>

A Kurdish military chief of staff said in September 2016 that he did not believe there will be peace following military operations against ISIL in Mosul.<sup>165</sup> Already, Kurdish presence in the disputed city of Kirkuk and farther south, where many towns are ethnically and religiously mixed, has resulted in violence between Kurds and other ethno-religious groups.<sup>166</sup> For instance, in April 2016, violence erupted for a second time between Kurdish and Shia fighters in the ethnically diverse town of Tuz Khurmatu, leaving 12 people dead.<sup>167</sup>

Kurds have long claimed portions of Kirkuk province as part of Iraqi Kurdistan, and the province, also known as Tamim, was supposed to be subject to a public referendum on its fate, according to the Iraqi Constitution, but the referendum has been repeatedly postponed.<sup>168</sup> In 2014, as the Iraqi Security Forces collapsed in the face of ISIL's sweeping territorial gains, Kurdish forces seized control of the city of Kirkuk and several surrounding oil fields.<sup>169</sup> They have since taken control of swaths of Diyala province along the border with Iran and of Ninewa province along the Syrian border.<sup>170</sup> For an overview of Kurdish-held territory, see Figure 2.

Figure 2.

**Kurdish Territorial gains in Iraq**

U.S.-backed Veted Syrian Opposition liberated Manbij from ISIL control on August 12, 2016, following 2 months of heavy urban combat that killed more than 1,000 people and displaced thousands of others.

In early 2016, Kurdistan Regional Government President Masoud Barzani said that residents of the Kurdish region may hold a non-binding referendum on independence by the end of 2016.<sup>171</sup> It was unclear if participation in the referendum would be confined to the three Kurdish provinces formally under control of the Kurdistan Regional Government or might include residents of Kirkuk and other areas under de facto Kurdish control.

The Iraqi government says it intends, once ISIL is defeated, to reclaim areas under Kurdish control that were administered by Baghdad before Mosul fell to ISIL in 2014.<sup>172</sup>

### **Ground Action Against ISIL in Syria: Manbij and Jarabulus**

U.S.-backed Veted Syrian Opposition liberated Manbij from ISIL control on August 12, 2016, following 2 months of heavy urban combat that killed more than 1,000 people and displaced thousands of others. The capture of Manbij was a key victory for U.S.-backed Syrian Democratic Forces because the town had been a strategic hub used by ISIL militants to ferry supplies and fighters

in from Turkey. The Syrian town had been under ISIL control since January 2014.<sup>173</sup>

Twelve days after the Manbij offensive concluded, Turkish special forces and Turkish-backed Syrian rebels crossed the Syrian-Turkish border to capture the town of Jarabulus from ISIL control. They were supported by Coalition air power. Jarabulus, north of Manbij, was the last remaining major foothold for ISIL along the Turkish border.<sup>174</sup> U.S. officials said the loss of Jarabulus will help to stop the flow of foreign fighters and supplies from Turkey into ISIL-held territory in Syria.

The Turkish cross-border operation into Syria came 4 days after a suicide bomber suspected of links to ISIL killed at least 54 people at a wedding in southeastern Turkey and 1 month after the July 15 failed coup attempt in Turkey. The coup attempt temporarily grounded Coalition operations from Turkey's Incirlik air base, but military flights resumed approximately 48 hours later, on July 17.<sup>175</sup>

In addition to the military offensives in Manbij and Jarabulus, Turkish forces and Turkish-backed Moderate Syrian Opposition forces supported by Coalition airstrikes continued military operations to retain villages and lines of communication along the Mara Line in the Aleppo governorate that stretches from the town of Azaz along the Syrian-Turkish border to the town of Mara about 25 kilometers south.<sup>176</sup>

Turkey's incursion into Syria created friction between Turkish-backed Syrian forces and the Kurdish People's Protection Units (YPG), prompting U.S. officials to call on Turkey and Syrian Kurds to put aside their differences and instead focus on the fight against ISIL. "We've called on both sides to not fight with one another, to continue to focus the fight on ISIL," U.S. Secretary of Defense Ashton Carter said at an August 29 Pentagon press briefing. "We do understand that they have historical differences with one another, but American interests are quite clear. We, like they, want to combat ISIL."<sup>177</sup>

## THE STATUS OF ISIL

As previously noted, ISIL demonstrated resilience in the face of territorial defeat and airstrikes that depleted its leadership, engaging in insurgent attacks and suicide bombings while resisting on the battlefield.<sup>178</sup> ISIL's leadership continued to focus this quarter on mass casualty attacks to terrorize and exploit sectarian divides, and on sabotage of economic infrastructure in Iraq and Syria.<sup>179</sup> To this end, ISIL attacked Shia neighborhoods in Baghdad, as well as oil and natural gas sites in Iraq. ISIL stepped up activity in other areas of the Middle East, Central Asia, and Africa, and continued to strike or inspire strikes on soft targets globally, including Germany, France, Saudi Arabia, Bangladesh, and the United States during this reporting period.<sup>180</sup>

President Obama characterized the mass attacks overseas as a change in ISIL's tactics attributable to battleground defeats. "The decline of ISIL in Syria and Iraq appears to be causing it to shift to tactics that we've seen before—and even greater emphasis on encouraging high-profile terrorist attacks, including in the United States," President Obama said at a news conference on August 4, 2016, following a meeting with his National Security Council on U.S. efforts to combat ISIL.<sup>181</sup>

ISIL's leadership suffered significant blows this quarter with the deaths of many ISIL leaders. CIA Director John Brennan said killing ISIL's top leaders can be useful because the "the engineers, the orchestrators, the directors, [are] removed from the battlefield."<sup>182</sup> However, DoS spokesman John Kirby cautioned that the military campaign is "not enough to defeat [ISIL] or to remove the threat that it poses." Rather, a "holistic campaign that addresses the root causes of extremism is the only way to deliver a sustainable defeat," he said.<sup>183</sup>

During this reporting period, Operation TIDAL WAVE II, which targets ISIL's revenue from the sale of oil and its related supply chain, destroyed an estimated \$11 million worth of oil and trucks,

ISIL revenues were once estimated at about \$1 billion a year, including \$400 million from oil and gas and \$600 million in other forms of revenue.<sup>184</sup> DoD officials reported that ISIL's oil production and ability to exploit energy resources in Iraq and Syria has been reduced by at least one third due to airstrikes, which also have destroyed ISIL's bulk cash storage facilities containing anywhere from tens of millions to potentially hundreds of millions of dollars.<sup>185</sup> During this reporting period, Operation TIDAL WAVE II, which targets ISIL's revenue from the sale of oil and its related supply chain, destroyed an estimated \$11 million worth of oil and trucks, including the largest single airstrike this year against ISIL's black market oil trade in Syria. Multiple warplanes destroyed 83 oil tankers after a pilot spotted several vehicles gathering in Deir ez-Zour province, a key oil-producing region in Syria controlled by ISIL.<sup>186</sup>

The Center for the Analysis of Terrorism, a French think tank, estimate that if oil production at the al-Omar and al-Tanak fields near Deir ez-Zour, Syria, continues to fall at rates seen in 2015 that ISIL will lose around \$100 million in oil revenue from those two sources in 2016.<sup>187</sup> In July, ISIL lost control over some 60 oil wells when Iraqi Security Forces forced it out of Qayyara, near Mosul. Retreating ISIL fighters lit oil wells on fire as they departed the town.<sup>188</sup>

Nevertheless, at the end of September 2016, ISIL restarted operations at a major oil and natural gas field in the Syrian province of Homs, after re-capturing it from pro-Syrian regime troops in May 2016.<sup>189</sup> In addition, ISIL responded to the attacks on its refineries and tanker fleet by turning to low-tech alternatives. Aerial photos taken near Mosul reveal makeshift refineries erected in oil fields controlled by ISIL and used to distill crude oil into fuel. Thousands of them are operated by ISIL in Syria and Iraq. While production from these makeshift refineries was limited, they made up for at least some of the losses in revenue.<sup>190</sup>

Moreover, ISIL continues to control several key oilfields, including around Mosul in Iraq and around Deir ez-Zour and Raqqa in Syria. ISIL continues to reap revenues by smuggling oil produced in these areas to surrounding countries and selling it to the Assad government through intermediaries close to the regime.<sup>191</sup> DoD reported that while efforts to reduce ISIL's wealth were "making good progress," the Coalition was "not yet close to crippling its finances."<sup>192</sup>

Still, Coalition efforts are causing ISIL to struggle financially, and ISIL is adjusting tactics to try to compensate for those losses. For example, DoD reported that ISIL has failed to fulfill governance obligations, such as providing basic services to Iraqi and Syrian citizens in ISIL-controlled territory, due to stretched finances. To make up the funding gap, ISIL has increasingly resorted to such actions as the theft of property and arbitrary tax increases, which now serve as ISIL's primary source of income.<sup>193</sup>

Outside of Iraq and Syria, ISIL continued to operate in concert with local extremist Sunni groups. In Egypt, Ansar Bayt al-Maqdis (Partisans of Jerusalem), which is concentrated in the Sinai Peninsula, became an arm of ISIL. In Libya, Ansar al-Sharia (Partisans of Islamic Law) and remnants of Al Qaeda merged and pledged allegiance to ISIL. Boko Haram in Nigeria also has allied itself with ISIL.<sup>194</sup> In Afghanistan, ISIL elements are active in eastern provinces.<sup>195</sup> And in Yemen, ISIL is working in concert with Al Qaeda.<sup>196</sup>

While the military campaign was focused predominantly on destroying ISIL in Iraq and Syria, DoD reported that the United States will simultaneously work with partners to pursue diplomatic, intelligence, and military efforts against ISIL adherents and continue to partner with key regional actors confronting ISIL affiliates – particularly those in Libya, Afghanistan, Yemen, Sinai, and Nigeria – that threaten partner nations or U.S. interests.<sup>197</sup>

To disrupt ISIL's revenue, DoS and the Department of the Treasury sanctioned six persons affiliated with ISIL or other terrorist organizations, and one entity. This designation prohibits U.S. persons from engaging in any transactions with the designated persons and entities, and blocks all property subject to U.S. jurisdiction in which these sanctioned parties have any interest.<sup>198</sup>

## Foreign Fighters in Iraq and Syria

Approximately 40,000 foreign fighters have come to Syria in the last four years, presenting what U.S. officials called an "unprecedented challenge" to U.S. and Coalition planners countering ISIL.<sup>199</sup> Yet the flow of foreign fighters entering Iraq and Syria has reportedly decreased significantly in 2016. It is now more difficult to get to Syria and Iraq because of the deployment of Turkish forces, while the liberation of Manbij and Jarabulus in Syria have deprived ISIL of a main transit hub from Turkey.<sup>200</sup> U.S. officials estimated ISIL still had between 19,000 and 25,000 fighters, including locals and foreigners in Iraq and Syria, fairly evenly divided between the two countries.<sup>201</sup>

According to the SITE Intelligence Group, a U.S.-based terrorism monitoring organization, ISIL has developed at least six web-based applications that its followers can download to their smartphones and other mobile devices.

However, the Turkish government and Western governments are increasingly sharing intelligence, and Turkey has stepped up efforts to stem the tide of ISIL recruits crossing its borders into Syria, mainly by adding more than 40,000 names to its no-entry list since the beginning of 2015 and by increasing deportations of would-be fighters.<sup>202</sup> In the third quarter, the United States signed 5 information-sharing arrangements with international partners to better identify, track, and deter the travel of suspected terrorists, bringing the total number of agreements signed in 2016 to 7 and the total number of agreements overall to 50. Fifty-eight countries, plus the UN, now contribute foreign terrorist fighter profiles to INTERPOL, and there has been a 500 percent increase in suspected foreign terrorist fighter identities.

U.S. officials said the concern has also turned to the domestic threat posed by ISIL sympathizers who were not able to travel to Iraq or Syria, as well as by defeated ISIL fighters returning to their home countries. In July, FBI Director James Comey told participants at a cybersecurity conference that there could be a “terrorist diaspora out of Syria like we’ve never seen before....Not all of the Islamic State killers are going to die on the battlefield.”

In September, Nicholas Rasmussen, director of the National Counterterrorism Center, in testimony to the Senate Homeland Security and Governmental Affairs Committee, stated that “we do not think battlefield losses alone will be sufficient to completely degrade the group’s terrorism capabilities....In addition to its efforts to conduct external attacks from its safe havens in Iraq and Syria, ISIL’s capacity to reach sympathizers around the world through its robust social media capability is unprecedented and gives the group access to large numbers of Homegrown Violent Extremists.”<sup>203</sup>

Lieutenant General MacFarland agreed that the military success against ISIL in Iraq and Syria may not destroy the organization: “We can expect the enemy to adapt, to morph into a true insurgent force and terrorist organization capable of horrific attacks.”<sup>204</sup> According to Special Presidential Envoy McGurk, even after ISIL loses its “caliphate,” it and other violent extremists will continue to pose a threat well into the next decade.<sup>205</sup>

## U.S. and Coalition Work to Counter ISIL Social Media Messaging

ISIL has used social media platforms such as Instagram, Tumblr, Ask.fm, Facebook, and Twitter, as well as more traditional media in the form of the Amaq News Agency and Bayan Radio, to communicate its message to followers. News releases are in English and other languages, and its media reach is global.<sup>206</sup> According to the SITE Intelligence Group, a U.S.-based terrorism monitoring organization, ISIL has developed at least six web-based applications that its followers can download to their smartphones and other mobile

devices.<sup>207</sup> These apps disseminate propaganda, describe ground battles, and target children through the use of colorful learning tools.<sup>208</sup> The app for children invites youngsters to learn the alphabet using pictures of artillery and other military imagery. For instance, the letter D is for dababa (tank), S is for sarukh (rocket), and M is for madfaee (cannon).

“They have been, I think, very sophisticated in their use of that digital domain,” CIA Director John Brennan said in September 2016. “I think partly that’s because of their age.”<sup>209</sup>

During this reporting period, the United States and many international partners continued efforts to counter ISIL’s messaging. Among U.S. efforts:

- **Anti-Recruitment/Defectors campaign.** This campaign, developed by the Global Engagement Center, an interagency unit set up in January 2016 to lead the whole-of-government effort to counter ISIL, integrated content from 14 Coalition countries to disrupt the flow of foreign fighters and discourage radicalization by featuring ISIL defectors and the families of foreign fighters online.<sup>210</sup> Part of the messaging focused on ISIL’s weak governance and financial distress to undermine its claim as a “caliphate” and thus deter potential supporters, including foreign fighters.<sup>211</sup> Within one week of launching the campaign in Tunisia, the rate of clicks on advertisements exceeded 1,000 per hour. The clicks led viewers to an online platform created by the Global Engagement Center to gather and disseminate information to counter ISIL’s messaging.<sup>212</sup>
- **A U.S. speakers program.** The DoS Bureau of Public Diplomacy and Public Affairs, Bureau of International Information programs, sponsored a U.S. speakers program in Iraq, Tunisia, and other countries about countering violent extremism. The program also produced articles in nine languages on countering violent extremism for use by U.S. embassies and other U.S. government entities.<sup>213</sup>
- **Workshops.** The Global Engagement Center worked with embassies to conduct workshops providing training for local influencers on how to design and execute effective messaging to counter ISIL’s narrative and false claim to a “caliphate.” The workshops took place in key countries, such as Kosovo, which produces the highest number of foreign terrorist fighters per capita in Europe, and has an active non-governmental organization community focused on countering violent extremism.<sup>214</sup>

DoD reported that certain foreign assistance programs were being expanded to advance countering violent extremism messaging in an attempt to address specific drivers of violent extremism. For instance, the U.S. Government was working with national and regional hubs, like the Sawab Center in the United Arab Emirates, to counter online and off-line messaging by violent extremist actors, especially ISIL.<sup>215</sup>

For FY 2017, DoS and USAID have jointly requested \$186.7 million for countering violent extremism programs, an increase of more than 30 percent compared to prior years.<sup>216</sup>

A RAND Corporation study released during this reporting period found that more people on Twitter tweeted in opposition to ISIL than in support of it.<sup>217</sup> However, tweeters sympathetic to ISIL tweeted 50 percent more often than those opposed to ISIL, according to analysis of more than 23 million tweets posted in Arabic by 771,327 users over a 10-month period from July 2014 to April 2015. The study found that toward the end of the 10-month period, the number of ISIL supporters active on Twitter had decreased while the number opposed had increased. The RAND study attributed some of the decline to Twitter's campaign to suspend the accounts of ISIL supporters. The February 2015 burning to death of a captured Jordanian pilot sparked an upsurge in anti-ISIL tweets.<sup>218</sup>

As part of its inspections of overseas missions, DoS OIG assesses messaging campaigns designed to counter violent extremism and the integration of the messaging into DoS's overall strategy. In September DoS OIG published a report on its inspection of Embassy Ankara, which included oversight of the Embassy Public Diplomacy and messaging efforts. The report noted that in 2015 the Embassy Public Affairs Officer established countering violent extremism as one of four priority lines of activity for 2016. In addition, this quarter, the DoS OIG is conducting an inspection of the Broadcasting Board of Governors' Middle East Broadcasting Networks, including a review of programming broadcasted in Iraq and Syria as part of the countering violent extremism campaign. The DoS OIG anticipates finalizing this report by December 31, 2016. In addition, the General Accountability Office is conducting an oversight project assessing the whole-of-government effort to counter violent extremism. This report is expected to be issued in the next few months.

## GOVERNANCE IN IRAQ

During the reporting period, Iraqi Prime Minister al Abadi reportedly continued his efforts begun in 2015 to institute cabinet reforms. In August 2016, he replaced five members of the Council of Ministers with technocratic, non-partisan nominees as part of ongoing efforts to rein in corruption, reduce sectarianism, and improve governance.<sup>219</sup> The cabinet shuffle, approved by the Council of Representatives in August, came 2 months after the Supreme Court invalidated the Council of Representatives vote approving his earlier nominations. The failure to push through reforms had caused considerable social unrest earlier in the year, particularly among followers of the prominent Shia cleric, Muqtada al-Sadr.<sup>220</sup>

Despite the confirmation of the new ministers, Abadi faced serious challenges to his government during the reporting period. In July, Minister of the Interior

Mohammed Salem al-Ghabban resigned following the bombing of a crowded shopping area in Baghdad that killed more than 300 people. In August, the Council of Representatives voted to withdraw confidence in Minister of Defense Khaled al-Obeidi, an Abadi ally and the highest ranking Sunni in his government, after al-Obeidi publicly accused several politicians of corruption.<sup>221</sup> In September, the Council of Representatives voted to withdraw confidence in Finance Minister Hoshiyar Zebari amid allegations of corruption, which he denied. Zebari, a prominent member of the Kurdish Democratic Party, led successful negotiations with the International Monetary Fund (IMF) to secure a \$5.34 billion agreement on funding terms.<sup>222</sup> Thus, at the end of the quarter, three important posts—Defense, Interior, and Finance—remained vacant.

Amid this turmoil, the government passed legislation reforming the Ministry of Interior, and enacted a long-awaited Amnesty Law which, if implemented effectively, should help promote Sunni-Shia reconciliation by freeing a significant number of Sunnis and Shia being held without trial. The law would allow thousands of prisoners to apply for and receive partial or full amnesty for certain crimes going back to 2003, although not for offenses related to terrorism or violent crimes.<sup>223</sup> DoS and USAID continued providing technical advisors to the Council of Representatives and various ministries.<sup>224</sup> Prime Minister al Abadi continued efforts to increase recruitment among Sunni Arabs and other minority communities for local security forces, and DoS supported efforts to coordinate preparations for the impending military operation to liberate Mosul.<sup>225</sup>

On the fiscal front, Iraq continued to face significant economic challenges brought on in part by low oil prices and the high cost of fighting ISIL. According to Iraqi Ministry of Oil statistics, average monthly oil revenues for 2016 through August stood at \$3.3 billion, down from \$4.61 billion in 2015 and \$7.5 billion in 2014, despite increasing oil exports each year.<sup>226</sup> According to the IMF, the non-oil economy contracted 19 percent in 2015 and has continued to contract in 2016.<sup>227</sup> The organization projected Iraq's government would face an \$18 billion gap in financing through 2019.<sup>228</sup>

In response, the Iraqi government in July entered into a Stand-By Arrangement with the IMF which could yield up to \$5.34 billion in financing. This in turn resulted in the World Bank expanding its resource envelope for Iraq, which will open up additional financing opportunities.<sup>229</sup> The international community has also stepped in to help. The U.S. Budget Request for FY 2017 includes a request for funding and authority to offer Iraq a \$1 billion sovereign loan guarantee to help address Iraq's fiscal gap. The Kuwaiti government agreed to defer \$4.6 billion in Gulf War reparations owed by Iraq, and the G7 and the European Union pledged to provide an additional \$2.6 billion in financing for Iraq at a summit in Japan earlier this year.<sup>230</sup>

Iraq's political turmoil has cast some doubt on the country's ability to meet the requirements of the IMF loan. The agreement with the IMF requires the

government to reduce budget spending, stabilize debt, and restore public finances to a healthy state; protect social spending for poor Iraqis, internally displaced persons, and refugees; and restructure state-owned banks to reduce their dominance and stabilize the banking sector.<sup>231</sup> On the same day that the Council of Representatives impeached Finance Minister Zebari, IMF leaders met with Prime Minister al Abadi to discuss the \$5.34 billion loan, and reportedly emphasized the importance of sound policies and reform.<sup>232</sup> Following Zebari's impeachment, some Iraqi lawmakers expressed concern that his departure would undermine confidence in the government's ability to implement the required reforms, potentially endangering future financial assistance.<sup>233</sup>

Meanwhile, relations between the Iraqi government and the Kurdistan Regional Government appeared to improve during this reporting period, with an agreement reached between them to split revenue from oil exports from certain fields in areas captured by the Kurds when the Iraqi Army fled in 2014. The agreement should increase revenue for both parties. In addition, as part of the U.S. Foreign Military Financing Loan for FY 2016, the Iraqi government agreed to provide \$200 million in ammunition and logistics support to the Kurdish Peshmerga fighters.<sup>234</sup> In September, Kurdistan Regional Government President Masoud Barzani traveled to Baghdad for the first time in three years, meeting with al Abadi to resolve political and military issues concerning the impending Mosul campaign.<sup>235</sup>

## STABILIZATION IN IRAQ

DoS reports that the Iraqi government continues to lead stabilization efforts, working closely with the United Nations Development Programme (UNDP), other international partners, USAID and DoS, to assess needs, develop plans, and implement programs.<sup>236</sup> At a July 20, 2016 pledging conference, the international community committed nearly \$2.3 billion for humanitarian assistance, demining, and stabilization. International pledges for the UN's Funding Facility for Immediate Stabilization (FFIS) totaled more than \$200 million to cover rapid restoration of power, water, and other essential services in areas taken back from ISIL that are secure and demined of explosive war remnants.

In addition, the international community pledged \$100 million for the UNDP Funding Facility for Expanded Stabilization (FFES), which aims to bolster the immediate gains made by FFIS by continuing to restore critical public services and revive local economies over the medium term. UNDP has proposed projects for Ninewa, Salah ad-Din, Diyala, and Anbar provinces.<sup>237</sup> The UNDP estimates the total funding requirement for the FFES at \$470 million over 2 years.<sup>238</sup>

DoS officials state that the FFIS and FFES address Iraq's near to mid-term stabilization needs and are not envisioned for reconstruction.<sup>239</sup> However, the line between stabilization and reconstruction can be blurry. The FFES

has identified as its priorities “reconstruction” or “construction” projects, planning expenditures of \$176 million – including construction of two power plants in Salah ad-Din province and \$50 million for reconstruction of the Al Waraar power plant in Anbar province. Another \$273 million is identified for projects labeled as “repairs.”<sup>240</sup>

### Stabilization of Liberated Areas

Overall, UNHCR estimates more than 1 million people have returned to their homes in Iraq. In Tikrit, according to UN statistics, 95 percent of displaced persons have returned. As reported in prior quarters, stabilization work was significantly delayed by the presence of unexploded ordnance, as in Ramadi, and front line fighting in places such as in Bayji.<sup>241</sup> Special Presidential Envoy McGurk has characterized progress in Ramadi, for example, as being at the stage where “we’re finally getting IEDs out of the streets,” noting that 200,000 people have returned to that city.<sup>242</sup> He also said that 2,000 people were back in their homes in Falluja at approximately the end of September.<sup>243</sup>

The UNDP reported in August that more than 25 stabilization activities had begun in Ramadi and that an additional 40 sites were being assessed for potential projects.<sup>244</sup> During this quarter, USAID supported the provision of electrical generators and funded water improvement projects through the UNDP FFIS.<sup>245</sup> With USAID funding, UNDP installed 50 electrical generators in Ramadi by September 5 and was pursuing 6 water treatment plant rehabilitation projects.<sup>246</sup> According to UNDP, at the beginning of September, less than 50 percent of civilians in Ramadi had access to water and that water was not potable.<sup>247</sup>

In the Falluja area, UNDP began initial stabilization efforts. In Karmah, a small city just northeast of Falluja, low levels of unexploded ordnance contamination allowed for UNDP to conduct site visits and begin work during the quarter.<sup>248</sup> Efforts focused on top priorities identified by UNDP, including water, electrical, and rubble removal projects.<sup>249</sup> In Falluja city, UNDP started prioritizing areas for unexploded ordnance removal and conducted site visits to areas west of the Euphrates River.<sup>250</sup> Additionally, contracts were awarded for school rehabilitation, construction of health centers, and rubble removal projects while UNDP pre-positioned supplies to rebuild the cities’ power networks.<sup>251</sup> So far, the U.S. government has not funded any FFIS projects in Falluja or Karmah.<sup>252</sup>

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According to the UNDP, at the beginning of September, less than 50 percent of civilians in Ramadi had access to water and that water was not potable.

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## Planning for Stabilization in Mosul

Planning for humanitarian relief and stabilization in Mosul after it is liberated from ISIL was reported to be continuing, led by the Iraqi government and the Governor of Ninewa, working with UNDP, international partners, and the Coalition.<sup>253</sup> The military operation to liberate Mosul began on October 17. According to Special Presidential Envoy McGurk, the planning focuses on humanitarian needs, preparing so that people can get back into their homes (stabilization), and governance. (See infographic on Mosul preparation, page 14.) Each of these is a complex area requiring extensive negotiation among stakeholders in Iraq, the UNDP and international partners.

The United States is working with the Iraqi government, the UN, and other international partners to address the needs of up to 700,000 people who may be in need after fleeing from Mosul.<sup>254</sup> Special Presidential Envoy McGurk noted that one of the needs is the proper management of IDP screening processes.<sup>255</sup> Fear of abuse by Iraqi and sectarian armed forces during and after fighting against ISIL, and during stabilization, may serve as a deterrent to returnees and undermine stabilization efforts. DoS reported remaining engaged with the Iraqi government concerning investigations into alleged abuse after the fall of Falluja and at the end of the reporting period, those investigations were still ongoing.<sup>256</sup> Human Rights Watch stated that members of the Iraqi Federal Police were reported to have been involved in at least one incident of mistreatment of the local population, although most reported abuses were said to be at the hands of the Popular Mobilization Forces militias.<sup>257</sup> To avoid a repetition of past practices, for Mosul, “there will be about 30,000 forces, and these are units that we know,” according to Special Presidential Envoy McGurk, with the role of the PMF needing “to be minimized or eliminated. . . . We also want independent oversight of the process from a UN or other international organization.”<sup>258</sup> He said that while the Iraqi government is ultimately responsible for what forces it uses, it is necessary to use forces acceptable to local populations where possible, particularly if Iraqi authorities are to control the city.<sup>259</sup>

Planning for who would administer the city of Mosul once ISIL has been dislodged is a challenging process, according to Special Presidential Envoy McGurk, “because every stakeholder involved has an idea for who would be in charge.” He noted that plans are underway to put in place a stabilization task force for Ninewa province, comprised of the provincial governor, representatives from the Iraqi government, the Kurdistan Regional Government, the UNDP, and the U.S. and German embassies. This committee would be charged, he said, with empowering and assisting the governor of Ninewa to execute the non-military aspects of the campaign, including immediate stabilization.<sup>260</sup>

DoS reported that the Governor of Ninewa has already identified \$13 million in critical equipment to preposition in order to restore key public services, especially electricity, water, and health following the liberation of Mosul. DoS

officials state that FFIS is currently funded at a level that is anticipated will cover these immediately-required activities.<sup>261</sup> At its September 27 Steering Committee Meeting, UNDP reported that 10 additional cities would be liberated, and that FFIS would likely require an additional \$100 million.<sup>262</sup> UNDP also reported that stabilization efforts in other towns previously returned to Iraqi government control, such as al-Qayyara and Shirqat, would focus on light infrastructure rehabilitation to return basic services.<sup>263</sup>

DoS interactions with Iraqi officials and DoS governance programs are supported by DoS contractors serving as interpreters and performing other crucial roles, such as monitoring of programs in insecure areas, and providing cultural advice. Further, removal of explosive hazards is a key component of stabilization efforts, and much of this work is performed by DoS contractors.

In September 2016, DoS OIG issued two audits addressing OIR-related topics, and with application beyond OIR:

- Additional Actions Are Needed To Fully Comply With Section 846 of the National Defense Authorization Act for Fiscal Year 2013 Concerning Critical Environment Contracting (AUD-MERO-16-49), September 2016.** DoS OIG reviewed DoS's risk assessment for its contracts in Iraq and Afghanistan. The audit reviewed nine risk mitigation plans to determine whether all high-risk areas identified had corresponding mitigating actions. DoS OIG found that DoS's Critical Environment Contracting Analytics Staff and the stakeholders had identified 32 high-risk areas for Afghanistan and 52 high-risk areas for Iraq, but Critical Environment Contracting Analytics Staff and the stakeholders did not develop mitigating actions for 32 of the 52 high-risk areas in Iraq and for 14 of the 32 high-risk areas in Afghanistan. DoS OIG made two recommendations to the DoS Bureau of Administration, Office of Logistics, to address the identified deficiencies, and both are considered resolved.
- Audit of the Bureau of Political-Military Affairs Federal Assistance Awards (AUD-SI-16-49), September 2016.** DoS OIG issued its report on a financial audit of Federal assistance awards granted by the DoS Bureau of Political-Military Affairs. The majority of the Bureau of Political-Military Affairs grants relate to humanitarian demining programs that are critical to stabilization efforts in areas liberated from ISIL, such as Ramadi and Falluja. Acting on the OIG's behalf, the independent public accounting firm Kearney & Company, P.C., found \$2.8 million in unsupported expenditures in a sample of 18 grants totaling approximately \$50.9 million. The audit found that the Bureau of Political-Military Affairs did not conduct sufficient oversight of assistance awards and concluded that other grants may also have unallowable or unsupported expenditures. The audit found no invalid unliquidated obligations out of a sampling of 49 unliquidated obligations totaling \$19.2 million. DoS OIG made three recommendations to the Bureau to address the identified deficiencies. Of these, two remain open and one is closed.





SENEGAL

SPAIN

UKRAINE

UNITED KINGDOM



U.S. Secretary of State John Kerry attends the Council Session on Syria sponsored by New Zealand, at the UN Headquarters, in New York City, New York on September 21, 2016. (DoS photo)

# SYRIAN CIVIL WAR

Cessation of Hostilities and  
Peace Process

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U.S. efforts to renegotiate a new nationwide ceasefire in Syria collapsed in September, with an escalating wave of bombings and attacks on the city of Aleppo by the Syrian regime of Bashar al-Assad and allied forces from Iran and Russia.<sup>264</sup> The regime offensive has included the killing of hundreds of innocent civilians and intentional attacks on hospitals, the water supply network, and other civilian infrastructure.<sup>265</sup> The situation prompted U.S. Ambassador to the UN Samantha Power to tell the UN Security Council on September 25 that “what Russia is sponsoring and doing is not counterterrorism, but barbarism.”<sup>266</sup> The U.S. Government is engaged diplomatically regarding Syria, but U.S. and Coalition operations with local partner forces remain focused on ISIL, not on fighting the Syrian regime.<sup>267</sup>

## CESSATION OF HOSTILITIES AND PEACE PROCESS

The International Syria Support Group, co-chaired by the United States and Russia, negotiated a Cessation of Hostilities agreement between the Assad regime and Syrian opposition forces in February 2016. All parties committed to cease all attacks against all parties of the agreement, to allow humanitarian aid access to residents, and to participate in UN-facilitated peace talks. The agreement did not prohibit military operations against ISIL, al Qaeda, or the al Qaeda-affiliate Nusra Front, which renamed itself Jabhat Fateh al-Sham this quarter.<sup>268</sup> However, by June 16, after repeated attacks on civilians by the Assad regime and denying access of humanitarian relief to besieged population centers, Secretary of State John Kerry stated that “it is clear that the Cessations of Hostilities is frayed and at risk.”<sup>269</sup> (See sidebar on Nusra Front/Jabhat Fateh al-Sham, page 59.)

In late June, in an effort to buttress the failing Cessation of Hostilities agreement, the U.S. Government proposed a new agreement to the Russian government that would establish a Joint Implementation Center, in which the United States and Russia would share targeting information in an expanded bombing campaign against Jabhat Fateh al-Sham and ISIL. In exchange, Russia promised to leverage its influence over the Assad regime to ground the Syrian Arab Air Force.<sup>270</sup> However, DoD officials stated that during the July 1-September 30 reporting period Russia focused the majority of its military support on aiding Assad regime offensives against opponent groups in the Aleppo, Latakia, and Damascus areas, instead of focusing on its declared purpose of countering terrorism and defeating ISIL and Jabhat Fateh al-Sham. Further, DoD officials stated that Russia continued to use unguided munitions in its strikes and failed to take maximum precautions to avoid civilian casualties, also noting: “Bombing densely populated urban areas, interrupting water and

electrical services, blocking humanitarian aid, and maiming civilians does nothing to degrade extremist groups.”<sup>271</sup>

On September 9, the United States and Russia finalized an arrangement that if implemented and adhered to would have resulted in an active Cessation of Hostilities aimed at reducing violence, allowing the movement of humanitarian aid, and combating terrorism. However, the arrangement was contingent on a halt to military action, including Syrian and Russian airstrikes, for 7 continuous days.<sup>272</sup> The effort collapsed as attacks continued during the implementation period. On September 19, Russia and the Assad regime struck a UN convoy and intensified airstrikes on Aleppo.<sup>273</sup> On September 28, Secretary Kerry informed Russian Foreign Minister Sergey Lavrov that the United States and its partners held Russia responsible for the situation, including the use of incendiary and penetrating bunker buster bombs in an urban environment, putting civilians at significant risk.<sup>274</sup>

As a result, the DoS suspended U.S. participation in diplomatic channels with Russia established to sustain a Cessation of Hostilities, stating on October 3: “Unfortunately, Russia failed to live up to its own commitments—including its obligations under international humanitarian law and UNSCR 2254 [UN Security Council Resolution 2254 is a road map for a peace process in Syria]—and was also either unwilling or unable to ensure Syrian regime adherence to the arrangements to which Moscow agreed. Rather, Russia and the Syrian regime have chosen to pursue a military course, inconsistent with the Cessation of Hostilities, as demonstrated by their intensified attacks against civilian areas, targeting of critical infrastructure such as hospitals, and preventing humanitarian aid from reaching civilians in need, including the September 19 attack on a humanitarian aid convoy, which killed 20 people.” The U.S. Government also withdrew personnel who would have been part of a Joint Implementation Center that would have allowed joint targeting against ISIL. However, communication channels to de-conflict U.S. and Coalition military operations with Russian air operations under the Safety of Flight Memorandum of Understanding remain open.<sup>275</sup>

The UN-sponsored negotiations between the Assad regime and the Syrian opposition have not resumed since April 2016.<sup>276</sup>

The Syrian civil war that began in 2011 has Syrian opposition forces fighting to oust the Syrian regime, which is backed by Russia, Iran, and the Lebanese Hezbollah. The U.S. military maintains that its programs are not intended as part of the effort to oust the Assad regime. Instead, the U.S. Government leads the Coalition to Counter the Islamic State and the Levant, which encompasses 67 nations focused on defeating ISIL in Iraq and Syria. The U.S. military separately targets al Qaeda affiliate Jabhat Fateh al-Sham.<sup>277</sup>

Deputy Secretary of State Antony Blinken summarized the status of the Syrian civil war in testimony to the Senate Foreign Relations Committee on September 29:

Now in its sixth year, this civil war has destroyed the fabric of life in Syria, it killed at least 400,000 people, triggered the worst humanitarian displacement crisis since World War II, put neighboring countries of first asylum under enormous pressure, exacerbated regional tensions, [and] helped swell the ranks of violent extremist organizations, most notably Daesh [ISIL] and al Qaeda.

The conflict continues to be fueled by patrons and proxies with very divergent interests and priorities at a time of unprecedented upheaval in the wider Middle East as governments pursued new models of political rule and vied for regional influence.<sup>278</sup>

## Military Status of Syrian Civil War

The Syrian regime announced a new offensive against opposition forces in Aleppo on September 22, with reports of heavy airstrikes on opposition-held eastern areas of the city. Aleppo, Syria's largest city before the outbreak of the conflict 5 years ago, has been divided between regime and opposition forces since the summer of 2012. Even before the new offensive began, the UN warned in August that over 2 million people in Aleppo had no access to running water or electricity. The new offensive allowed regime forces, aided by Iranian-backed militias, including some Iraqi Shia militia members, to encircle Aleppo after back-and-forth combat with opposition forces during the quarter.<sup>279</sup>

The Institute for the Study of War, a non-partisan research organization in Washington, D.C., that tracks military involvement in Iraq and Syria, noted that this quarter the Assad regime recaptured Homs, a major city now largely in ruins, and took control of Darayya outside Damascus after allowing opposition forces there to evacuate. At the same time, ISIL conducted suicide bombings against regime forces, notably coordinating five bombings on September 5 against checkpoints, killing at least 42 people.<sup>280</sup>

On August 24, Iran withdrew permission, given a week earlier, for Russian planes to fly bombing runs into Syria from Iran's Hamadan airbase. While Iran and Russia both support the Assad regime, no foreign power had based forces in Iran since World War II, until Russia used the airbase.<sup>281</sup>

As the Aleppo offensive was taking place, Assad said that the war would continue as long as "terrorists" are backed by Saudi Arabia, Qatar, Turkey, and the United States.<sup>282</sup> Meanwhile, the struggle for Aleppo has allowed groups like Jabhat Fateh al-Sham and Ahrar al-Sham, which want to replace the Assad regime with a theocracy, to enhance their reputation by trying to protect citizens in opposition areas and allowing them to appear as mainstream opposition groups.<sup>283</sup> (For information on OIR military efforts in Syria, see page 41.)

## Al Nusra Changes Name but United States Still Sees It as Al Qaeda

Al Qaeda-affiliate Jabhat al-Nusra, or Nusra Front, changed its name to Jabhat Fatah al-Sham on July 28 and announced it was severing ties to al Qaeda. The organization's new name means Conquest of the Levant Front. Despite the announcement, U.S. officials said it had not severed all ties to al Qaeda.

Announcing the name change, Nusra leader Abu Mohammed al-Julani asserted that the group no longer was paying allegiance to al Qaeda. However, Julani made no mention of revoking his personal pledge to al Qaeda or the individual pledges of Nusra fighters to al Qaeda. At the same time, an audio message from al Qaeda's second-in-command gave Nusra permission to leave al Qaeda.<sup>284</sup>

DoD officials stated that the rebranding is in name only and that the U.S. military continues to aggressively target the al Qaeda affiliate in Syria.<sup>285</sup> This targeting has been complicated by the intermingling among Syrian opposition fighters and Nusra members, because the Nusra Front is considered an effective fighting force against the Assad regime. U.S. officials in September warned opposition fighters that they would risk "dire consequences" if they cooperated with the Nusra Front, which was fighting alongside opposition groups in Aleppo.<sup>286</sup>

DoS announced on September 20 that it was naming Jund al-Aqsa, an offshoot of the Nusra Front, as a Specially Designated Global Terrorist entity that faces financial sanctions.<sup>287</sup>

## Russia and Syria Regime Accused of War Crimes in Syria

A UN Security Council session on September 25 resulted in accusations that Russia was engaged in war crimes in Syria. The United Kingdom's Ambassador to the UN, Matthew Rycroft, told the session:

Bunker-busting bombs, more suited to destroying military installations, are now destroying homes, decimating bomb shelters, crippling, maiming, and killing dozens, if not hundreds...Incendiary munitions, indiscriminate in their reach, are being dropped on to civilian areas so that, yet again, Aleppo is burning. And to cap it all, water supplies, so vital to millions, are now being targeted, and depriving water to those most in need. In short, it is difficult to deny that Russia is partnering with the Syrian regime to carry out war crimes.<sup>288</sup>

U.S. Ambassador to the UN Samantha Power accused Russia and Assad of "bombing the humanitarian convoys, hospitals, and first responders who are trying desperately to keep people alive."<sup>289</sup> In response to U.S. and UK

accusations, Russian spokesman Dmitri Peskov denied the accusations of human rights abuses and said his government deplored “the overall unacceptable tone and rhetoric of the representatives of the United Kingdom and the United States, which can damage and harm our relations.”<sup>290</sup>

In August, the UN and the Organization for the Prohibition of Chemical Weapons stated that a year-long investigation into attacks in 2014 and 2015 had determined that the Syrian regime repeatedly used industrial chlorine as a weapon against its own people in violation of the Chemical Weapons Convention and UN Security Council Resolution 2118. The report also confirmed that in August 2015, ISIL used mustard gas against civilians in Syria. Commenting on the report, a U.S. National Security Council spokesman stated that the U.S.-led Coalition placed a high priority on targeting ISIL’s chemical weapons capabilities. Coalition efforts included the capture of an ISIL leader in charge of manufacturing chemical weapons in March 2016 and using information gained from him to launch airstrikes to degrade ISIL’s ability to use such weapons.<sup>291</sup>

Action by the UN Security Council remains blocked, however. Russia and China have veto power on the 15-member council, along with the United States, France, and Britain, and the two countries have protected the Syrian regime by blocking several attempts by the council to take action to end the war.<sup>292</sup>

## Stabilization and Governance in Syria

DoS provides significant resources to certain Syrian quasi-governmental organizations; voluntary and civil society organizations; and to the moderate armed opposition. DoS decides on intermediaries and recipients to advance U.S. interests, and prepares them to play a constructive role in Syria after the eventual end of the struggles against ISIL and the Syrian regime. DoS anticipates that the organizations which it supports can assume, or are already undertaking, significant governance roles, including helping entities on the ground and in exile develop their capacity to operate. These measures promote governance structures, thus helping in the transition to stabilization in areas liberated from ISIL. This support may also prevent those organizations from turning to terrorist organizations for assistance.

DoS also reports using vetted organizations to assist the people of Syria by providing help to schools, media outlets, and human rights organizations.<sup>293</sup> In addition, DoS provides non-lethal aid to the Moderate Syrian Opposition. Non-lethal assistance includes the distribution of supplies and equipment other than weapons, ammunition, or other items designed to inflict bodily harm or death, such as radios, and vehicles, as well as food and medical supplies.<sup>294</sup>

DoS’s efforts include pressing the international community to increase support for humanitarian, stabilization, and fiscal solvency for countries affected by ISIL

The Syrian Transition Assistance Response Team blends DoS and USAID Foreign Service officers, U.S. military personnel, contractors, and others into a cohesive unit to provide assistance inside Syria and relief to Syrian refugees in Turkey

and the counter-ISIL effort, and engaging in stabilization initiatives aimed at sustaining battlefield successes.<sup>295</sup>

In September, DoS issued an inspection report on a program delivering non-humanitarian aid in Syria. The inspection found that DoS's Syria Transition Assistance Response Team operating from Turkey was an innovative approach that may be a model for operations in future high-risk environments. However, the inspection also found that delays in DoS's process for vetting program personnel and recipients of Syria Transition Assistance Response Team's non-humanitarian aid impeded the delivery of high-priority assistance in Syria.<sup>296</sup>

The Syria Transition Assistance Response Team blends DoS and USAID Foreign Service officers, U.S. military personnel, contractors, and others into a cohesive unit to provide assistance inside Syria and relief to Syrian refugees in Turkey. At the time of inspection—February 3 to March 22, 2016—Syria Transition Assistance Response Team had 26 U.S. personnel from DoS, USAID, and DoD assigned to Embassy Ankara, Consulate General Istanbul, or Consulate Adana. Syria Transition Assistance Response Team managed \$120 million in cooperative agreements funded by DoS's Bureau of Near Eastern Affairs.

The inspection reviewed three agreements totaling \$66.1 million that provided non-humanitarian assistance through Turkey into Syria. While files for all three programs were complete, the inspection found that one agreement for \$46 million lacked third-party, independent monitoring. Because of security conditions, Syria Transition Assistance Response Team personnel were unable to visit any of the project sites. The lack of monitoring and site visits cited as increasing the risk of waste, fraud, and abuse of DoS resources. DoS OIG recommended that the Bureau of Near Eastern Affairs, in coordination with Embassy Ankara, incorporate independent monitoring into all of the high-risk Syria Transition Assistance Response Team programs.

In addition, the inspection found that the process for vetting personnel and recipients impeded delivery of high-priority non-humanitarian assistance. The average wait time for vetting the three inspected agreements was 56 days, although the times ranged from 24 to 302 days. Positions critical to implementing programs went unfilled for months. DoS OIG found that the vetting delays led to cancellation of planned assistance programs and twice forced a Vetted Syrian Opposition commander, the only vetted unit member, to leave his unit in Aleppo to personally receive the unit's food assistance. DoS OIG recommended that the Bureau of Near Eastern Affairs, in coordination with the Bureau of Administration, reduce the processing time for vetting potential assistance recipients and program personnel.





Baharka IDP Camp, Irbil Governorate, Iraq. (UNAMI photo)

# HUMANITARIAN ASSISTANCE

Iraqi Crisis	67
Syrian Crisis	78

Military offensives by the Iraqi government, carried out with the support of the U.S.-led Coalition against ISIL, continued to be the main driver of humanitarian needs in Iraq during the quarter.<sup>297</sup> Military activity in the Mosul area in the provinces of Salah ad-Din, Irbil, and Ninewa displaced thousands and increased the need for humanitarian assistance.<sup>298</sup> In addition, limited funding for the humanitarian response and localized bureaucratic challenges also hindered assistance efforts.<sup>299</sup> By late September, the UN reported that approximately 10 million people were in need of assistance in Iraq.<sup>300</sup>

In Syria, increasing conflict between several actors continued to exacerbate humanitarian needs during the quarter.<sup>301</sup> In particular, the Syrian regime and Russian assault on the city of Aleppo was exceptionally intense, placing approximately 2 million people in need of assistance, including nearly 300,000 people in the eastern portion of the city.<sup>302</sup> Restrictions by the Syrian regime also hindered relief efforts to hard-to-reach and besieged areas, leading to dramatic price increases for basic goods, serious food insecurity, and deteriorating health conditions throughout the country.<sup>303</sup> While the U.S. Government and Russia attempted to institute a Cessation of Hostilities to facilitate the delivery of humanitarian assistance in early September, fighting continued through the end of the quarter, leaving approximately 13.5 million people in need of humanitarian assistance.<sup>304</sup>

The U.S. Government implements humanitarian assistance activities in Syria and Iraq through three operating units that provide humanitarian aid through funding to relief agencies (including UN agencies, NGOs, and other international organizations):

- **USAID’s Office of U.S. Foreign Disaster Assistance (OFDA)** works with implementing partners to provide support to internally displaced persons (IDPs) and other conflict-affected peoples in Syrian and Iraq.
- **USAID’s Office of Food for Peace (FFP)** provides food assistance through implementing partners to IDPs, refugees, and others in need who have been affected by the crises in Syria and Iraq.<sup>305</sup>
- **DoS’s Bureau of Population, Refugees, and Migration (PRM)** works with partners primarily to assist refugees, as well as IDPs and conflict victims associated with the complex crises in these countries.<sup>306</sup>

U.S. assistance to Syria is coordinated and synchronized by the interagency Syria Transition Assistance Response Team, operating out of Embassy Ankara, Consulate General Istanbul, Consulate Adana, and Embassy Branch Office Gaziantep. The Syria Transition Assistance Response Team team blends DoS and USAID Foreign Service officers, contractors and U.S. military personnel to provide humanitarian and transition assistance inside Syria and relief to Syrian refugees in Turkey. The Syria Transition Assistance Response Team

## UN Appeals for Humanitarian Funding in Syria and Iraq Remain Underfunded

Financial constraints continued to affect humanitarian activities associated with both crises during the reporting period. Despite the international community’s pledge of \$6 billion for Syria at the London pledging conference in early February 2016, UN appeals for Syria remain underfunded as of September 30, 2016.<sup>307</sup> In Iraq, funding shortfalls continued to limit assistance efforts. At the July 20 Pledging Conference in Support of Iraq, international donors pledged more than \$2.3 billion in support for humanitarian response, de-mining, and stabilization activities. Of that, \$615 million was pledged for humanitarian activities.<sup>308</sup> By September 30, only 57 percent of the UN’s Humanitarian Response plan had been funded, leaving gaps in assistance efforts for the more than 3.3 million IDPs in Iraq.<sup>309</sup> As Table 5 shows, the UN’s appeals for support for IDPs and refugees in the region have received only partial support.

Table 5.

### UN Appeals and Funding Received for the Syria and Iraq Crises, as of 9/30/2016

UN Response Plan	Requested	Received
2016 Syria Regional Refugee and Resilience Plan	\$4.5 billion	\$2.23 million (49% of request)
2016 Syria Humanitarian Response Plan	\$3.19 billion	\$1.18 million (37% of request)
2016 Iraq Humanitarian Response Plan	\$861 million	\$486.7 million (57% of request)

**Sources:** UN, “Financial Tracking Service-Total Funding to the Syrian Crisis 2016,” 9/30/16. UN, “Financial Tracking Service-Iraq 2016,” 9/30/16.

is staffed with positions and funding from the Department’s Bureau of Near Eastern Affairs and PRM, but it operates under chief of mission authority. (See, p. 61 for a discussion of Syria Transition Assistance Response Team oversight during DoS OIG’s Inspection of Embassy Ankara, Turkey). Southern Syria Assistance Platform is a similar effort to cover assistance efforts in southern Syria from Jordan.<sup>310</sup>

Further coverage of Southern Syria Assistance Platform will be provided in the next quarterly report. Next quarter, DoS OIG plans to issue an inspection report assessing the effectiveness of PRM’s management of humanitarian assistance, including the bureau’s allocation of \$2.55 billion in Migration and Refugee Assistance funds appropriated under Overseas Contingency Operations authorities.

U.S. Government financial commitments since the start of the Syria complex crisis totaled approximately \$5.98 billion at the end of the reporting period on September 30, 2016.<sup>311</sup> U.S. Government financial commitments for the Iraq complex crisis totaled approximately \$1.12 billion since FY 2014.<sup>312</sup> For a breakdown of humanitarian assistance by agency, see Table 6.

USAID and PRM receive appropriations for humanitarian assistance activities that are not designated for use in responding to a particular humanitarian crisis, which enables them to exercise flexibility in responding to ongoing and emerging crises. OFDA and FFP primarily use International Disaster Assistance funds, as well as Title II funds to a lesser extent, to support humanitarian assistance activities associated with the Syria and Iraq complex crises, while PRM applies Migration and Refugee Assistance funds to this purpose.<sup>313</sup>

Table 6.

**Status of Cumulative FY 2015 and FY 2016 U.S. Government Humanitarian Assistance Funds for Syria and Iraq Complex Crisis, as of 9/30/2016**

(\$ Millions)

Office	Syria Obligated	Syria Disbursed	Iraq Obligated	Iraq Disbursed
PRM	\$1,564.9	\$1,710.9	\$494.0	\$461.1
FFP	\$925.0	\$964.8	\$113.5	\$51.3
OFDA	\$591.6	\$226.8	\$231.2	\$58.1
<b>TOTAL</b>	<b>\$3,081.5</b>	<b>\$2,902.5</b>	<b>\$838.7</b>	<b>\$570.5</b>

**Note:** USAID and DOS reported disbursements may exceed obligations because disbursements may have been made against obligations from a prior fiscal year. In past OIR reports, DOS reported disbursements only from funds obligated from FY2015 forward. This accounts for the difference seen in figures reported here and in past reports. Data on disbursements can provide valuable information about how much money has been spent on activities as well as the amounts of funding that remain available for expenditure. Provided a letter of credit from the U.S. government, however, humanitarian assistance implementing partners may accrue expenses before drawing down on agency funds. For this reason, expenditures on humanitarian assistance activities sometimes exceed disbursements. FFP disbursements were under reported in a previous quarter. Current figures represent the total as of the end of FY 2016.

**Sources:** USAID, OFDA/FFP response to USAID OIG request for information, 7/8/2016, 7/13/2016.

OFDA, FFP, and PRM rely on several types of personnel to execute their work, including U.S. Government direct hires, contractors, and personnel on long-term temporary duty assignments.<sup>314</sup> For a breakout of the 60 personnel assigned to the Iraq-Syria complex crisis, by operating unit, and location, see Table 7.

Table 7.

**OFDA, FFP, and PRM Personnel Assigned to Iraq-Syria Crisis Reponse Efforts, by Location, as of 9/30/2016**

Operating Unit	Washington D.C.	Iraq	Turkey	Jordan	Lebanon	Total
OFDA	16	3	3	3	—	26*
FFM	5	1	2	2	—	10
PRM	10	4	4	4	2	24
<b>TOTAL</b>	<b>31</b>	<b>8</b>	<b>9</b>	<b>9</b>	<b>2</b>	<b>60</b>

\*One OFDA employee based in Budapest, Hungary.

**Sources:** USAID, OFDA/FFP response to USAID OIG Request for information, 10/13/16, 10/13/16; and DoS PRM response to DoS OIG request for information, 10/17/16.

## IRAQ CRISIS

Continued military conflict along with limited funding for humanitarian assistance, security concerns in areas recently retaken by Iraqi government and allied forces, and localized bureaucratic challenges exacerbated humanitarian needs and hindered relief efforts during the quarter in Iraq.<sup>315</sup> Military operations in the Mosul area had displaced more than 100,000 people by late September, and ISIL activity continued to result in civilian deaths and limited humanitarian access to civilians in areas under the group's control.<sup>316</sup> The UN reported that approximately 70 percent of the estimated 2,453 Iraqis killed during the quarter were civilians.<sup>317</sup>

While humanitarian responders gained access to some previously inaccessible populations as people fled from conflict zones, meeting the needs of these newly displaced people required humanitarian responders to increase response funding and programming, according to OFDA and FFP.<sup>318</sup> Many people fleeing conflict areas reportedly faced violence, strict screening procedures, and overcrowded camps.<sup>319</sup> The rise in demand for assistance this quarter occurred as funding for the humanitarian response plan lagged, resulting in gaps in services, according to the UN.<sup>320</sup> To assist those in need, OFDA, FFP, and PRM supported international organizations, including UN agencies and non-governmental organizations (NGO) providing various types of assistance,

Table 8.

**Overview of Humanitarian Assistance, by Agency**

Agency	Number of Awards	Number of Implementers	Types of Assistance
OFDA	28	24	Assistance types include shelter, protection, WASH, humanitarian coordination, healthcare, and logistics support and relief commodities.
FFP	1	1	Emergency food assistance to Iraqi IDPs and other conflict affected people
PRM	24	19	Emergency food aid, shelter support, protection assistance, water sanitation and hygiene needs (WASH), and healthcare

such as emergency food aid, shelter support, protection assistance, water and sanitation and hygiene (WASH), and healthcare assistance.<sup>321</sup> For an overview of humanitarian assistance by agency, see Table 8.

**Conditions on the Ground**

As of late September, the UN reported that approximately 10 million people were in need of assistance in Iraq.<sup>322</sup> Among the 10 million, specific needs and conditions varied. This group included the following:

- 4.7 million children in need of assistance<sup>323</sup>
- 2.4 million people in need of food assistance<sup>324</sup>
- 8.5 million people in need of health assistance<sup>325</sup>

OFDA, FFP, and PRM reported increased need for all types of assistance due to civilians fleeing conflict in the Mosul area.<sup>326</sup> OFDA and FFP noted that shelter, WASH, and protection assistance were the highest priorities during the quarter.<sup>327</sup> Shelter assistance was a key concern as camps were well over capacity in many areas and the ability to establish new camps was complicated by land ownership issues and a lack of space.<sup>328</sup> By the end of the quarter, OFDA and PRM reported that the majority of shelter assistance was located outside of camp settings and that OFDA was funding 20 partners to meet current and anticipated shelter needs.<sup>329</sup> In both camp and out-of-camp settings, WASH assistance was also critical, focusing on the improvement of water supply and infrastructure and the promotion of good hygiene to reduce the spread of water-borne diseases.<sup>330</sup> To further address the health needs of IDPs, OFDA funded mobile and stationary primary health service stations.<sup>331</sup>

OFDA and PRM reported that humanitarian protection assistance was another high priority this quarter, especially with respect to gender-based violence response and prevention, as well as psychosocial assistance and

**By the end of the quarter, PRM had provided \$4.6 million in new funding to IOM. This included support to strengthen IOM's Displacement Tracking Matrix, an information management resource through which 140 IOM field staff track and report bi-weekly on population displacement in Iraq, in response to expected displacements from Mosul.**

other specialized services for conflict-affected people.<sup>332</sup> The UN reported that threats from unexploded ordnance, attacks by armed groups, proximity to frontlines, and strict screening procedures were also key concerns.<sup>333</sup> Humanitarian partners have expressed particular concern about screening sites (locations where Iraqi government and allied forces screen IDPs for potential threats before they are allowed to move further away from conflict zones), as many are located in close proximity to frontlines and lack adequate shelter, food, WASH, and healthcare support.<sup>334</sup> In the area north of Baiji in Salah ad-Din province, mortars struck a fertilizer plant that served as a screening site, reportedly killing 14 and injuring 35 people in August.<sup>335</sup>

## Returnees and IDPs

By the end of the reporting period, the UN indicated that approximately 3.3 million people were displaced in Iraq.<sup>336</sup> That number included more than 280,000 people who were newly displaced from January to August 2016, with approximately 200,000 displaced in Anbar province and 80,000 around the Mosul area.<sup>337</sup>

As civilians were displaced from some areas, others previously displaced returned to their places of origin.<sup>338</sup> By mid-September, more than 910,000 people had returned to their places of origin in Iraq, including more than 113,000 during the quarter.<sup>339</sup> The number of returnees increased throughout the reporting period, with the majority of returnees recorded by the International Organization for Migration (IOM) in the provinces of Salah ad-Din and Anbar.<sup>340</sup>

During the reporting period, Anbar Province experienced the highest increase in the number of returnees, with nearly 80,000 people returning to recently liberated towns.<sup>341</sup> The UN reported that people were returning to these locations partly due to the resumption of services, including electricity, water, public administration, and educational services.<sup>342</sup> By late August, the UN reported that more than 300,000 people had returned to Ramadi since March 2016 and that government ministries were instructed to resume work and basic services were beginning to function.<sup>343</sup> However, the UN expressed concern regarding returnees, as the process of clearing explosives had not been completed.<sup>344</sup> On August 31 and September 1, unexploded ordnance killed several civilians and members of the Iraqi Security Forces in the Ramadi area.<sup>345</sup> OFDA, FFP, and PRM reported that the high concentration of explosive remnants of war hindered partners' ability to access returnees.<sup>346</sup> Furthermore, according to OFDA, FFP, and PRM bureaucratic challenges, such as delayed visas for humanitarian organizations, customs delays, and NGO registration procedures, also impeded humanitarian access to returnees.<sup>347</sup>

In Salah ad-Din province, significant numbers of civilians began to return to their places of origin, according to OFDA and FFP.<sup>348</sup> Approximately 36 percent (nearly 327,000 people) of Salah ad-Din province's displaced population has now returned, with the district of Tikrit, the province's capital city, hosting 19 percent of the returnee population.<sup>349</sup> PRM humanitarian partners expressed concern about the continuing and increasing trend of "forced re-displacements," in which displaced people are compelled to flee places where they have sought refuge and seek yet another place of refuge or are forced to return to places of origin still considered unsafe.<sup>350</sup> In late August, for instance, the Salah ad-Din Provincial Council ordered the forced transfer of alleged ISIL members' families.<sup>351</sup>

Also in Salah ad-Din province, OFDA supported activities designed to benefit returnees and host communities, including repairing and upgrading WASH infrastructure, providing healthcare services, and distributing hygiene kits and safe drinking water to recently arrived households.<sup>352</sup> However, OFDA, FFP, and PRM noted that ongoing insecurity, including security issues concerning local militias and military offensives, limited partner ability to access returnees and IDPs.<sup>353</sup> Bureaucratic complications, including requirements imposed by local and Iraqi government authorities, also hindered some humanitarian assistance efforts for returnees.<sup>354</sup>

## Displacement in the Mosul Area

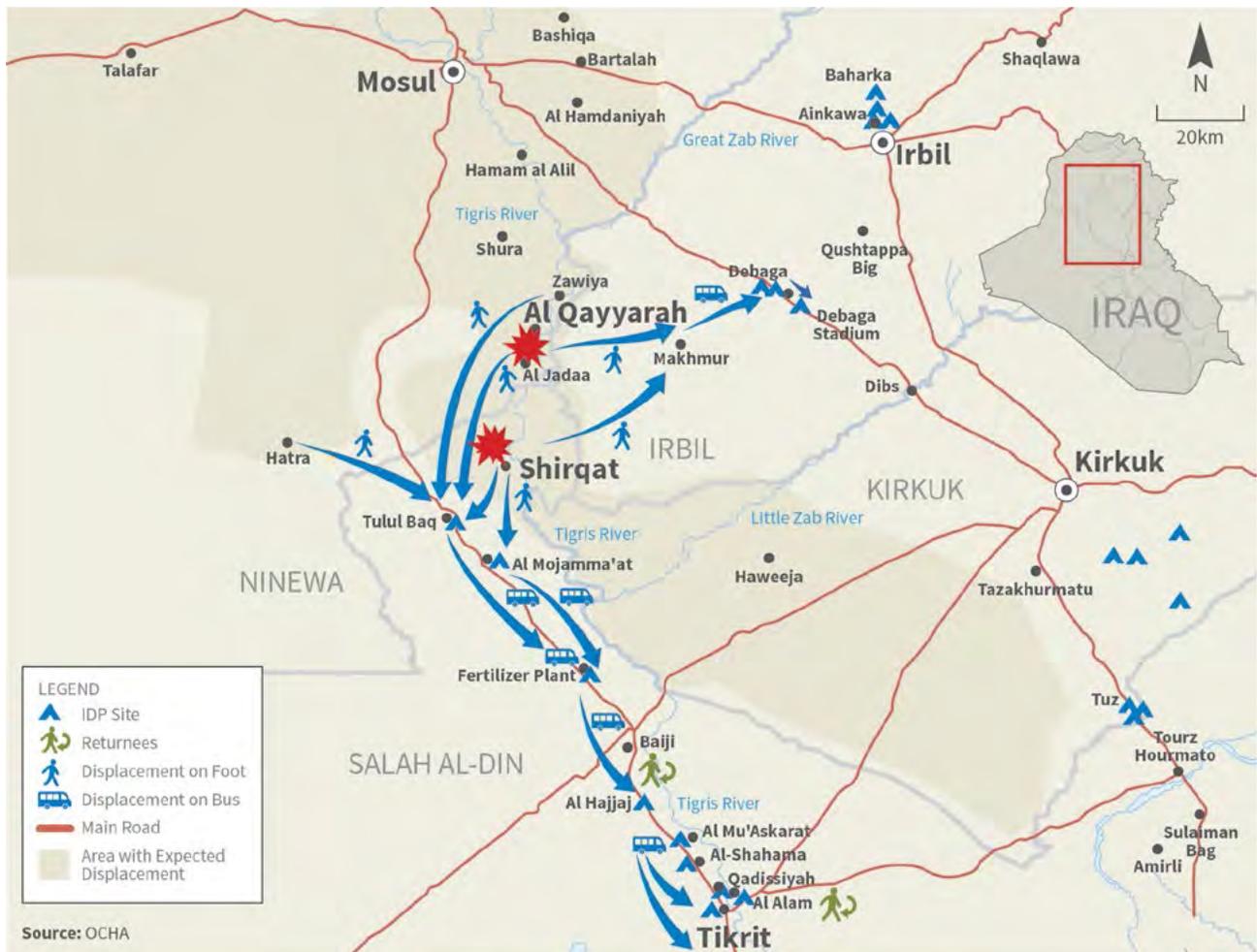
As part of the campaign to recapture Mosul, the Iraqi government began military operations against ISIL south of the city along the banks of the Tigris River in mid-June.<sup>355</sup> As of late September, related engagements had displaced more than 100,000 people from areas around Mosul, including the towns of Qayyara and Shirqat.<sup>356</sup> Civilians fled primarily south towards the Salah ad-Din province or east to Irbil province.<sup>357</sup> Those displaced into Irbil province have primarily fled to the Makhmur area to seek assistance in the Debaga IDP camps.<sup>358</sup>

## Irbil Province

By September, the UN reported more than 37,000 IDPs were residing to the southeast of Mosul at Debaga IDP camps, approximately 22,000 of whom arrived during the reporting period.<sup>359</sup> New arrivals reported fleeing their homes due to ISIL shelling and forced recruitment of children, as well as a lack of food in their villages.<sup>360</sup> The UN reported that ISIL had begun recruiting minors as young as 15 years old and Debaga camps saw an increase of unaccompanied minors in late July.<sup>361</sup> OFDA, FFP, and PRM stated that they supported humanitarian assistance efforts by UNICEF and others at Debaga IDP camps, including the use of a nearby stadium to house IDPs this quarter. Assistance included water trucking operations, installation of additional

Figure 3.

**New Displacement Along Mosul Corridor**



showers and latrines, the provision of hot meals and other emergency food assistance, and protection assistance.<sup>362</sup> PRM partner UNHCR has provided approximately 45,000 individuals in Debaga with core relief items since April, including blankets, mattresses, and hygiene kits.<sup>363</sup>

Assistance efforts in Debaga were complicated by the continuing influx of IDPs throughout the reporting period, according to OFDA and FFP. Allocating space for newly arrived IDPs and increasing emergency services presented significant challenges for humanitarian responders.<sup>364</sup> In late August the UN reported that the camp was severely overcrowded and officials were considering options for additional camps or facilitating the movement of

IDPs to other locations.<sup>365</sup> OFDA, FFP, and PRM reported that local authorities were hesitant to designate additional land to construct permanent camps, rather than temporary emergency shelters, out of fear that new permanent camps would encourage great numbers of people near frontlines and in ISIL-controlled territory to seek shelter at Debaga.<sup>366</sup> Debaga is already operating well above capacity and straining to support the growing number of IDPs. OFDA partners providing protection services reported a lack of staff and space to provide sensitive services, such as gender-based violence assistance, in Debaga.<sup>367</sup>

On August 25, Iraqi Security Forces retook Qayyara from ISIL.<sup>368</sup> The UN reported that security forces instructed the approximately 40,000 residents who remained in the town to stay in their homes as the city remained dangerous due to the presence of explosive hazards.<sup>369</sup> Also, smoke from nearby burning oil fields presented serious health and environmental risks.<sup>370</sup> In early September, the UN reported that some IDPs residing in the Debaga reception center, mosque, and school chose to return to Qayyara, while those living in tents in the camp remained, electing to wait until services were restored and security had improved.<sup>371</sup> Since late August, FFP partner WFP, had reportedly provided more than 30,000 people in Qayyara and the surrounding area with emergency food assistance, including ready-to-eat and monthly food rations containing beans, flour, lentils, rice, and vegetable oil.<sup>372</sup>

## Salah ad-Din Province

In addition to those displaced to Debaga, approximately 90,000 people were reportedly displaced to the south to multiple locations within Salah ad-Din province between mid June and late September.<sup>374</sup> On July 28, the UN reported that conditions in the town of Shirqat were dire as residents lacked basic goods, including food, and that families traveling further south were exposed to areas with high IED contamination, which caused multiple fatalities and injuries during the reporting period, according to the UN.<sup>375</sup> The UN also reported that IDPs went through multiple screening and transit sites before the reaching their destinations in Salah ad-Din province.<sup>376</sup> The Iraqi government reported that by August 23, more than 83,000 IDPs had passed through the al-Hajaj transit site, with more than 10,000 IDPs passing through during three days in July.<sup>377</sup>

To assist those displaced to or within Salah ad-Din province, OFDA, FFP, and PRM reportedly supported a variety of assistance efforts. At transit sites in the Mosul area, OFDA and FFP supported humanitarian assistance efforts by UNICEF, WFP, and other organizations that included WASH and emergency food assistance.<sup>378</sup> At al-Hajaj transit site, OFDA partner UNICEF distributed hygiene kits to displaced households, installed water tanks and latrines, and

**“Access to populations in ISIL-controlled areas remained a challenge during the reporting period, although access to some previously inaccessible populations improved in the Mosul area, as more territories fell under Iraqi government control. Challenges continued, however, with regard to populations in Mosul city, that remain under ISIL control.”**

—OFDA/FFP<sup>373</sup>

**“Ongoing ISF-led military operations to recapture ISIL-held areas ahead of a major planned military offensive against Mosul continued to result in population displacement, particularly in Ninewa and Salah ad Din provinces. Relief organizations are responding to the humanitarian needs of IDPs in these areas while simultaneously preparing for the additional displacement expected to result as military campaigns intensify.”**

—OFDA/FFP<sup>390</sup>

assisted an NGO in providing safe drinking water and healthcare services.<sup>379</sup> At al-Asmidah transit site, an OFDA partner provided IDPs with safe drinking water, handed out WFP-supplied emergency food assistance, and set up tents and latrines, according to OFDA.<sup>380</sup>

OFDA and FFP also reported supporting IDPs outside transit sites. OFDA and FFP partners distributed more than 12,900 rapid response mechanism kits for more than 65,000 new IDPs, which included immediate response food rations, 12 liters of bottled water, a water container, and a hygiene kit with supplies sufficient to last one month.<sup>381</sup> A majority of the kits were distributed in hard-to-reach areas of Salah ad-Din.<sup>382</sup> OFDA also reported supporting the provision of health services to IDPs in areas previously controlled by ISIL through mobile medical teams and by vaccinating thousands of children for measles and polio.<sup>383</sup> PRM partner UNHCR also reported distributing more than 1,800 core relief item kits to more than 11,000 IDPs in Salah ad-Din during the quarter.<sup>384</sup>

As at other locations in Iraq, OFDA, FFP, and PRM reported that assistance efforts in Salah ad-Din province were encumbered by security concerns and bureaucratic complications.<sup>385</sup> These complications limited the freedom of movement of displaced people, exacerbated the needs of the displaced, and hindered relief organizations’ ability to provide assistance.<sup>386</sup> One OFDA partner reported that humanitarian partners faced significant bureaucratic hurdles in gaining access to Salah ad-Din province and in seeking permission from authorities to conduct relief operations.<sup>387</sup> PRM partners also reported facing challenges in accessing vulnerable displaced populations due to restrictions on their movement imposed by local government or provincial leaders. Also, in some instances, concern for personnel security caused humanitarian partners’ own organizations to impose safety restrictions, significantly restricting PRM partners’ access to displaced and vulnerable populations.<sup>388</sup> In addition, the UN reported that moving from the Iraqi Kurdistan Region into Salah ad-Din province was similar to crossing an international border, as different vehicle registrations were required and there were different customs processes, NGO registration requirements, and visa applications required, among other administrative procedures.<sup>389</sup>

## Mosul Planning

The international community and humanitarian responders intensified planning for the humanitarian assistance expected as a result of the military operation in Mosul.<sup>391</sup> The UN stated that, “the humanitarian operation in Mosul is likely to be the single largest, most complex in the world in 2016.”<sup>392</sup> According to an August estimate from the UN, 660,000 people could be displaced in the Mosul area, while another 1.5 million people would be impacted by military operations within the city itself.<sup>393</sup> OFDA, FFP, and PRM noted that the size of the operation, security and protection concerns, and the unpredictable nature of where populations will flee present significant challenges to humanitarian responders.<sup>394</sup> For an overview of aid amounts by type, see Figure 3.

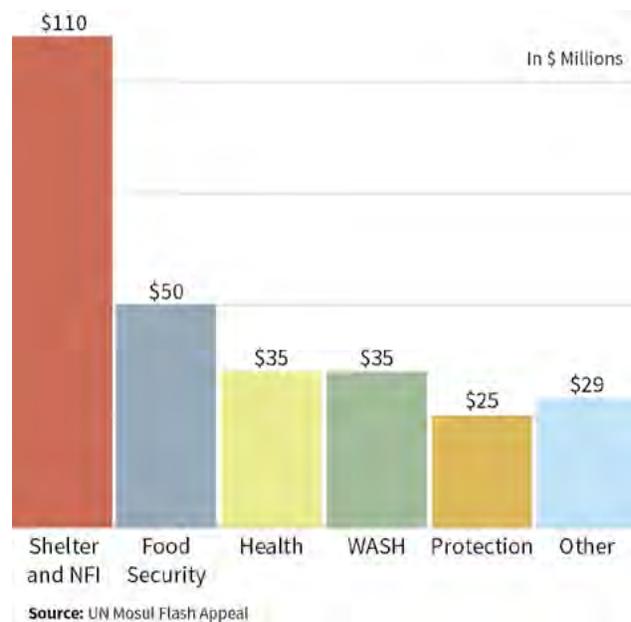
OFDA and FFP reported that the UN, Iraqi government, and Kurdistan Regional Government are working on multiple scenarios for expected population flows, but none are for certain as they cannot predict with any certainty how the offensive will unfold and how people will react. As a result, they are emphasizing an approach that aligns with the Iraqi government and Kurdistan Regional Government plans while maintaining operational flexibility to provide different types of assistance based on displacement patterns.<sup>395</sup>

To prepare for the operation, the UN issued a flash (accelerated time frame) appeal for \$284 million on July 20, 2016.<sup>396</sup> Of the U.S. contribution of \$181 million in new humanitarian assistance funding announced by Deputy Secretary of State Anthony Blinken on September 14, 2016, a large portion can be applied by partners to address critical needs for the Mosul campaign.<sup>397</sup> As part of this announcement, OFDA and FFP reportedly committed \$130 million, including \$25 million for emergency food aid and \$105 million for all other forms of humanitarian assistance.<sup>398</sup> Of the \$105 million, OFDA obligated \$81.5 million in FY2016 and will obligate the remaining funds in FY2017.<sup>399</sup> PRM reported that funds provided to its partner UNHCR are designated for use region-wide and that they may be relied upon heavily for Mosul preparedness but are not targeted strictly within the UN flash appeal for Mosul.<sup>400</sup>

In September, the UN, Iraqi government, and Kurdistan Regional Government formed a committee to enhance humanitarian coordination and complete

Figure 3.

### Financial Requirements per Cluster



a centralized planning map and agreement with the military for engaging civilians.<sup>401</sup> Recognizing the dependence on provincial authorities and the national government to ensure adequate space and resources, PRM reported the planning process has included dividing responsibility for shelter, transportation and protection needs, food and non-food items, and securing adequate land for the construction of IDP shelter sites.<sup>402</sup> PRM partners also reportedly pressed Iraqi authorities on the need for humane and transparent IDP security screening processes accessible to humanitarian community observers.<sup>403</sup>

To meet the anticipated needs of the displaced, the UN and partners are planning to assist IDPs along their routes of displacement and are pre-positioning supplies and staff, such as protection assistance, medical care, and food supplies, across multiple geographic areas, as well as establishing mobile medical and protection service centers in areas where families are likely to flee.<sup>404</sup> IDPs face grave risks when fleeing conflict and ISIL-controlled areas according to the UN.<sup>405</sup> Certain groups will require specialized assistance, including women and young girls who are at risk of sexual and gender-based violence and men and boys of certain ages who may be targeted, recruited, arrested, or detained.<sup>406</sup> The UN also reported that civilians that may be used as human shields as they attempt to flee conflict areas and unaccompanied children will also require highly specialized assistance.<sup>407</sup>

In late August, the UN reported that the construction of adequate camps facilities needed to support those displaced from the Mosul area was not possible in the short-term, but that it and its partners were prioritizing alternative non-camp solutions.<sup>408</sup> While emergency assistance efforts will reach people arriving and residing in reception centers and transit sites with shelter kits, protection support, and emergency WASH, food, and healthcare services, non-camp-based efforts will supply shelter kits and support basic services in areas where IDPs congregate within host communities. PRM partner UNHCR reported that it had obtained and was pre-positioning 38,000 tents close to the theater of operations.<sup>409</sup> A total of 50,000 emergency shelter kits have been acquired for use in building more rudimentary shelters in emergency camps or collective centers and 30,000 sealing-off kits have been procured for use in unfinished or abandoned buildings.<sup>410</sup> In addition UNHCR earmarked 100,000 core relief kits, which include blankets, mats, jerry cans, and kitchen utensils.<sup>411</sup>

Infrastructure, including water systems, was being upgraded in areas where IDPs are likely to settle with host communities and camps and sites were being built or prepared for families displaced by the conflict.<sup>412</sup> PRM partner UNHCR reported that its strategy has been to expand existing camps and create new ones in safe areas.<sup>413</sup> On September 29, as the reporting period

ended, 11 such camps either planned or already completed were located in four provinces forming a crescent around Mosul, and another four existing camps had remaining capacity.<sup>414</sup> Together these camps could accommodate 120,000 people and Iraqi government camps could accommodate another 150,000.<sup>415</sup>

## Anbar Province

While many people have been able to return to their places of origin, conditions remained poor in Anbar province as IDP camps were overcrowded, and major cities remained severely damaged and contaminated with unexploded ordnance.<sup>416</sup> The UN reported that the majority of the 85,000 IDPs from Falluja remained highly dependent on humanitarian assistance during the quarter.<sup>417</sup> OFDA and FFP reported supporting services in many of the camps, including emergency food assistance and WASH support.<sup>418</sup> OFDA also provided funding for skills classes with protection components for female IDPs, such as sewing and hairdressing, in an effort to assist them in earning incomes once they return to their places of origin.<sup>419</sup>

The UN reported that despite the Iraqi government's call for the rapid return of civilians to Falluja, it remained unclear as to when people could begin returning home.<sup>420</sup> UN satellite imagery showed that the recent fighting damaged or destroyed more than 2,600 structures, including key infrastructure such as the water pumping station.<sup>421</sup> In late July, the UN reported that demining of the city was ongoing and on average personnel were clearing 80 unexploded ordnance devices or munitions a day.<sup>422</sup> In late August, local authorities continued earlier calls for volunteers to help clean up the city and by September 1, the Iraqi government announced that displaced people would begin returning to the city in mid-September.<sup>423</sup> To assist those in the Falluja area, FFP partner WFP reported that it had distributed immediate response food rations to approximately 90,000 IDPs from May 23 to August 2, and had distributed family food rations to 100,000 people during the month of July.<sup>424</sup>

# IRAQ: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

## DAHUK

Dahuk has the fourth highest number of IDPs in Iraq with nearly 400,000 people, of which 99 percent are from neighboring Ninewa province. Of the nearly 250,000 IDPs in camps in the Iraqi Kurdistan Region (Dahuk, Irbil, and Sulaymaniyah) approximately 58 percent were in Dahuk province by the end of the quarter.

## IRBIL

The number of IDPs in Irbil province continued to grow during the quarter due to conflict around Mosul. By mid-September, more than 400,000 IDPs were residing in the Province.

## KIRKUK

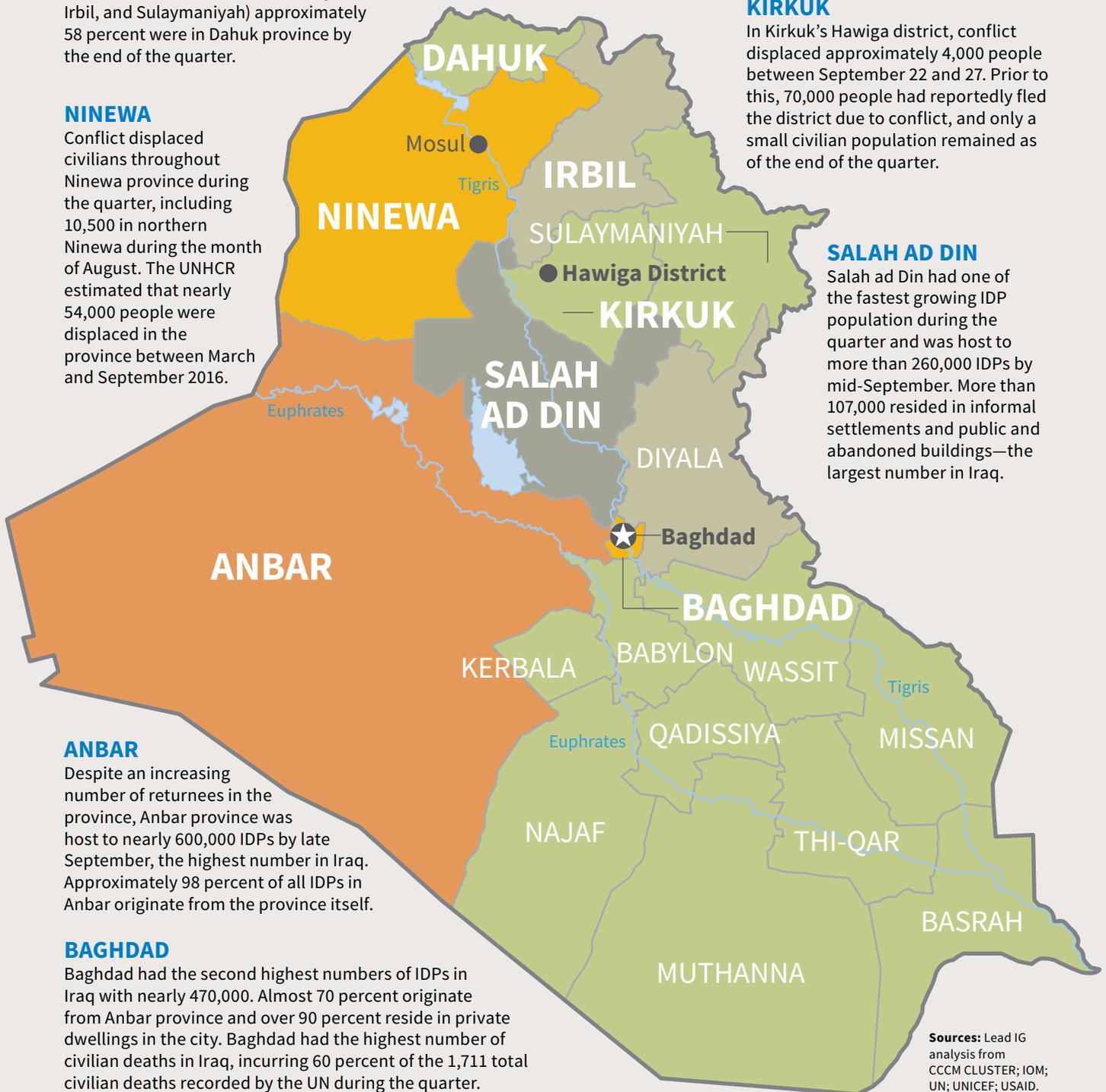
In Kirkuk's Hawiga district, conflict displaced approximately 4,000 people between September 22 and 27. Prior to this, 70,000 people had reportedly fled the district due to conflict, and only a small civilian population remained as of the end of the quarter.

## NINEWA

Conflict displaced civilians throughout Ninewa province during the quarter, including 10,500 in northern Ninewa during the month of August. The UNHCR estimated that nearly 54,000 people were displaced in the province between March and September 2016.

## SALAH AD DIN

Salah ad Din had one of the fastest growing IDP population during the quarter and was host to more than 260,000 IDPs by mid-September. More than 107,000 resided in informal settlements and public and abandoned buildings—the largest number in Iraq.



Sources: Lead IG analysis from CCCM CLUSTER; IOM; UN; UNICEF; USAID.

## SYRIA CRISIS

Growing conflict among multiple actors across Syria during the quarter continued to result in the death and displacement of civilians while limiting or cutting off access to humanitarian assistance to a number of areas.<sup>425</sup> Restrictions imposed by the Syrian regime continued to hinder regular humanitarian access to hard-to-reach and besieged areas, resulting in significant price increases for basic goods, high levels of food insecurity, and declining health services throughout the country.<sup>426</sup> Conflict in Aleppo Governorate was especially intense as offensives by different groups exacerbated humanitarian needs during the reporting period.<sup>427</sup> Conflict between the Syrian regime and opposition forces in Aleppo city placed nearly 2 million people in increasingly dire conditions, especially in the eastern part of the city, according to the UN.<sup>428</sup> After nearly 2 months of fighting in which thousands of civilians were either displaced or cut off from commercial goods or humanitarian services, the city of Manbij was captured from ISIL by Syrian Democratic Forces in August.<sup>429</sup> To assist those in need throughout Syria, including both IDPs and other conflict affected people, OFDA and FFP supported emergency food assistance, WASH support, protection, healthcare, and other forms of assistance in the country.<sup>430</sup> PRM reported that it supported assistance efforts including food, shelter, safe drinking water, medical care, and other types of assistance to help Syrian IDPs and refugees and communities hosting Syrian refugees.<sup>431</sup> For an overview of types of assistance, by agency, see Table 9.

In the wake of growing conflict and humanitarian needs, the United States and Russia finalized an arrangement that if implemented and adhered to would have resulted in an active Cessation of Hostilities aimed at reducing violence and allowing the movement of humanitarian aid to reach Aleppo city

Table 9.

### Overview of Assistance to Syrian IDPs and Refugees, by Agency

Agency	Number of Awards	Number of Implementers	Types of Assistance
OFDA	44	29	Assistance types include shelter, protection, WASH, humanitarian coordination, healthcare, agriculture and food security, economic recovery and market systems support, and logistics support and relief commodities.
FFP	15	11	Emergency food assistance to Syrian IDPs and Syrian refugees in neighboring countries
PRM	54	33	Food assistance, shelter, provision of safe drinking water

**Note:** OFDA underreported the number of awards in the previous quarter. The number of awards is current as of Q4 FY 2016.

and other hard-to-reach and besieged areas.<sup>432</sup> The agreement provided a temporary reduction in violence.<sup>433</sup> However, after approximately one week it failed to facilitate the delivery of humanitarian assistance and did not sustain a reduction in violence.<sup>434</sup>

The non-profit Syrian Network for Human Rights (SN4HR) documented 4,254 civilian deaths during the quarter, representing an increase of more than 1,000 deaths from the previous quarter.<sup>435</sup> Of those civilian deaths, SN4HR attributed 3,083 to actions on the part of either the Syrian regime or Russian forces, and 434 to ISIL attacks.<sup>436</sup> SN4HR also indicated that 30 percent of civilians killed during the quarter were children.<sup>437</sup>

## Testimony of USAID Inspector General Calvaresi Barr

On July 14, 2016, USAID Inspector General (IG) Ann Calvaresi Barr testified before the House Committee on Foreign Affairs Subcommittee on the Middle East and North Africa on USAID OIG's investigative findings relating to U.S. humanitarian assistance to Syria. Testifying alongside Dr. Thomas Melito from the Government Accountability Office (GAO), IG Calvaresi Barr spoke about serious concerns relating to fraud in USAID-funded humanitarian assistance programs in Syria and USAID's oversight of those programs.

Following extensive outreach efforts, USAID OIG received more than 100 allegations and its investigative work had identified several types of fraud schemes associated with USAID assistance efforts to Syria, including collusion, product substitution, and false claims. False claims schemes uncovered by OIG investigators, for example, involved sub-awardees billing USAID for undelivered goods and services. In other cases, vendors short-changed Syrians in need by providing them with subpar relief supplies.

The IG observed that USAID had taken several actions in response to OIG investigative findings, including program suspensions, debarment or suspension of vendors and individuals, and employee terminations. These measures had had a great impact on the Syria assistance program, resulting in partial program suspensions associated with awards valued at over \$305 million. In another case, investigative efforts resulted in the termination of a sub-awardee and \$10.5 million in savings.

*(continued on next page)*

## Testimony of USAID Inspector General Calvaresi Barr

*(continued from previous page)*

IG Calvaresi Barr also highlighted USAID OIG efforts to promote the identification and reporting of fraud. These efforts included the provision of fraud awareness briefings to USAID and implementer staff as well as the issuance of a Fraud Prevention and Compliance handbook that addresses internal control deficiencies, fraud indicators, fraud reporting requirements, and other procedures for addressing abuse of programs.

IG Calvaresi Barr testified that issues relating to implementing partner systems and USAID oversight of assistance efforts had increased the risk of exploitation of USAID-funded humanitarian assistance programs into Syria. In particular, she noted that USAID OIG investigations have raised concerns about implementers' logistics, quality control, monitoring procedures, tracking of information and responses to allegations of fraud, as well as concerns with OFDA's oversight of implementers.

Pointing out that a substantial amount of assistance goes through the UN and that there was most likely overlap in terms of UN and USAID implementing partners, Ileana Ros-Lehtinen, Chair of the Subcommittee, was particularly interested in the sharing of information on suspensions and debarments between USAID and the UN. She expressed concerns that the UN might be working with the same implementing partners and that they might be defrauding the UN. "It is absolutely important that information is shared because we do not have independent oversight of those operations," IG Calvaresi Barr replied, "Our Syria Investigations Working Group, which we stood up, is a venue to actually brief the UN, our UN partners...on the fraud we are seeing, we share vendors lists where we have had issues."

IG Calvaresi Barr concluded her remarks by stating that, while providing assistance in an environment such as Syria can be challenging and often calls for flexibility, rigorous attention to standards and procedures cannot be lost in the process. Noting that poor internal controls, inadequate monitoring and oversight put U.S. taxpayer dollars at risk and delay the delivery of life saving assistance to millions of Syrians, IG Calvaresi Barr assured USAID OIG's commitment to address vulnerabilities in USAID programming and mitigate potential cases of fraud, waste, and abuse.<sup>438</sup>

“Rigorous attention to standards and procedures cannot be lost in the process.”

## USAID Actions in Reponse to USAID OIG Investigations

During the quarter, USAID OIG continued to conduct an investigation into bid rigging, collusion, bribery, and kickbacks between Turkish vendors and procurement staff from four NGOs in southeastern Turkey. The investigation has thus far uncovered evidence of rings of Turkish vendors who colluded with corrupt procurement staff within several of USAID's implementers that conducted cross-border programs to provide humanitarian assistance to Syrian IDPs.

USAID took immediate steps in response to the OIG's investigative findings, including the partial suspension of awards with four of USAID's largest implementers. (Three of the program suspensions remain ongoing and one has since been lifted.) According to USAID, the ongoing suspensions have resulted in humanitarian assistance gaps in Northern Syria.<sup>439</sup> In the short term, OFDA and FFP reportedly worked with the UN-led cluster coordination system to transfer programs to other organizations and thereby eliminate gaps in service as quickly as possible.<sup>440</sup> However, not all services could be back-filled quickly and finding alternative partners to provide health services has been particularly difficult for USAID.<sup>441</sup> OFDA reported that while it continues to search for viable partners, it has consulted with USAID OIG, USAID's Office of Acquisition and Assistance (OAA), and General Counsel to determine whether or not suspended partner activities could be resumed on a temporary basis until more suitable partners can be identified.<sup>442</sup> In these instances, USAID has placed special conditions on the awards.<sup>443</sup>

OFDA and FFP also reportedly made systemic changes to address the vulnerabilities that led to the issues identified during the course of USAID OIG's investigation. This included strengthening internal processes, enhancing USAID Response Management Team and Disaster Assistance Response Team capacity, increasing fraud awareness and prevention, and improving monitoring activities.<sup>444</sup>

To strengthen internal processes, USAID reportedly increased the frequency of DART visits to implementer warehouses, drafted a risk mitigation checklist that all partners must meet, augmented due diligence on partners with suspended activities on a global level, and increased meetings with its Office of Acquisition and Assistance, general counsel, and USAID management and compliance personnel to discuss program oversight and next steps.<sup>445</sup>

In addition, to improve the capacity of the USAID Response Management Team and the Disaster Assistance Response Team, OFDA reported that it is hiring a compliance officer who will be permanently assigned to the USAID Response Management Team and support both OFDA and FFP activities.<sup>446</sup> Further, OFDA is reportedly attempting to consolidate procurement processes in Turkey to limit vulnerability to fraud while also working with the U.S. Forest Service Disaster Assistance Support Program to make improvements that will strengthen internal processes.<sup>447</sup>

To increase fraud awareness and prevention, OFDA and FFP have reportedly distributed a fraud awareness checklist developed by USAID OIG to all partners and FFP worked with partner WFP to ensure that it instituted necessary fraud mitigation measures.<sup>448</sup> Also, OFDA and FFP organized a meeting on fraud prevention and USAID compliance with all Turkey cross-border partners in June 2016. OFDA and FFP noted that they will continue to work with USAID OIG to provide fraud awareness trainings for OFDA and FFP staff.<sup>449</sup>

Finally, to increase project monitoring, OFDA hired a third-party contractor to monitor partner sites and increased the frequency of technical expert deployments to inspect partner warehouses and to conduct reviews of partner programming.<sup>450</sup> Also, FFP modified its contract with an existing monitoring and evaluation partner to conduct independent assessments and sampling of partners and vendors in Turkey.<sup>451</sup>

USAID OIG has not confirmed the implementation of these actions and their effectiveness remains to be seen. The USAID OIG investigation remains ongoing. More details concerning the results of this ongoing investigation can be found in the oversight section.

## Conditions on the Ground

As of late September, the UN reported that there were approximately 13.5 million people in need of assistance in Syria, and 4.8 million Syrian refugees in the region.<sup>452</sup> Among the 13.5 million, needs and conditions varied and included the following:

- 6 million children in need of assistance<sup>453</sup>
- 9.4 million people in need of food assistance<sup>454</sup>
- 11 million people in need of healthcare<sup>455</sup>

## IDPs

The number of displaced Syrians decreased by approximately 400,000 during the quarter, declining from 6.5 million to 6.1 million total IDPs.<sup>456</sup> The decrease does not mean that humanitarian conditions improved; displacement and returns are brought about by a variety of complex reasons.<sup>457</sup>

## Humanitarian Access: Hard-to-Reach and Besieged Areas

OFDA and FFP are key contributors to various UN agencies, including WHO, UNICEF, and WFP, that are involved in implementing both ground and air [humanitarian] assistance efforts to hard-to-reach and besieged areas in Syria.<sup>458</sup> During the reporting period, the UN and its partners continued to try to reach the nearly 5.5 million people residing in besieged and hard-to-

## Hard-to-Reach Area

An area that is not regularly accessible to humanitarian actors for the purposes of sustained humanitarian programming as a result of denial of access, including the need to negotiate access on an ad hoc basis, or due to restrictions such as active conflict, multiple security checkpoints, or failure of the authorities to provide timely approval. A besieged area is an area surrounded by armed actors with the sustained effect that humanitarian assistance cannot regularly enter, and civilians, the sick and wounded cannot regularly exit the area.

—UNHCR

reach areas.<sup>459</sup> By September, the number of individuals UN organizations had reached with assistance in 2016 had grown to 1,275,750 people, including 817,100 people in hard-to-reach and 401,650 in besieged locations.<sup>460</sup> The UN, as well as OFDA and FFP, reported that overall humanitarian access to besieged and hard-to-reach areas in Syria remained extremely difficult during the reporting period.<sup>461</sup> The UN also reported that active conflict, shifting frontlines, removal of medical assistance from convoys by the Syrian regime, and the deliberate restriction of people and goods by different actors in the conflict continued to hinder humanitarian assistance efforts.<sup>462</sup> In July, the UN reached only 39 of the 182 besieged and hard-to-reach locations in Syria, representing nearly a 20 percent decrease in access compared to the 64 locations reached in June.<sup>463</sup>

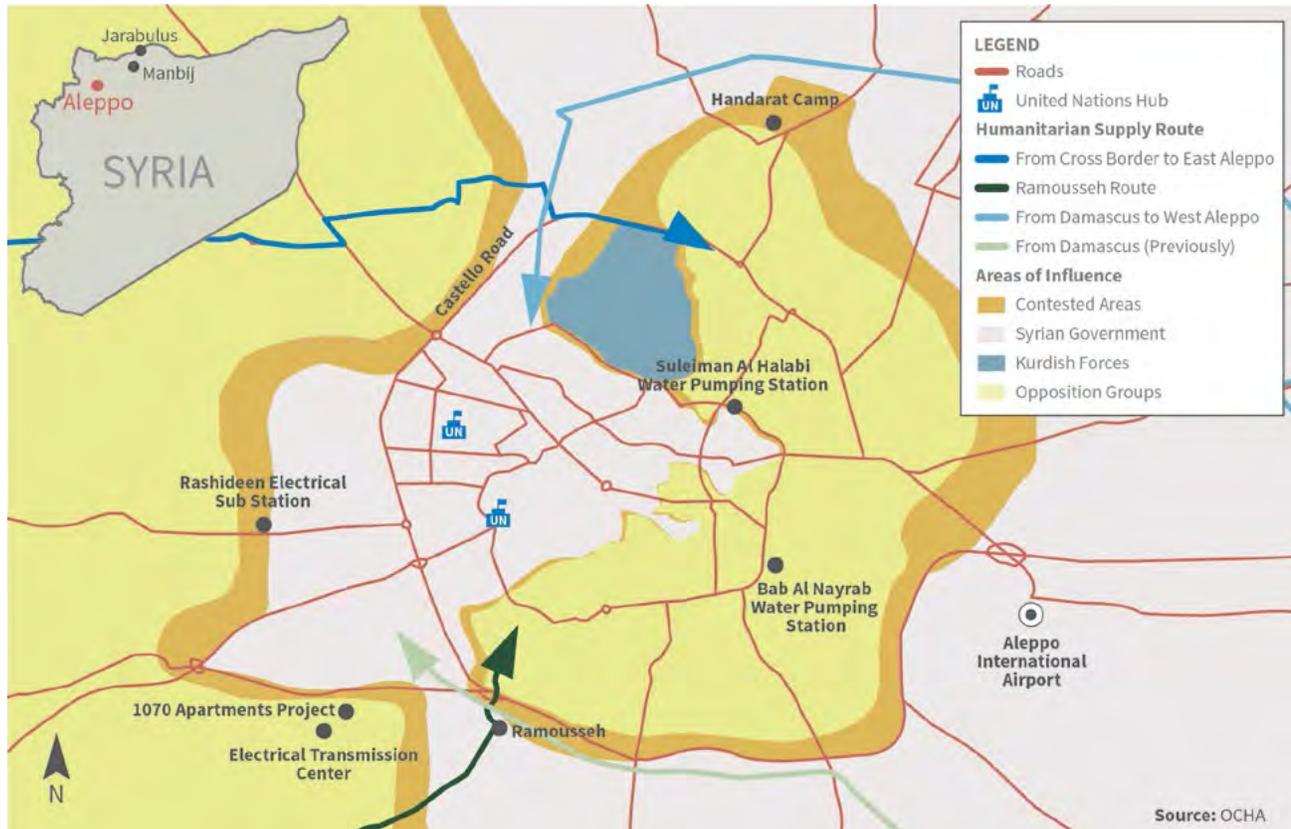
Despite the ongoing difficulties in gaining sustained, unfettered access to populations in besieged and hard-to-reach areas, OFDA, FFP, and PRM partners (both UN agencies and NGOs) continued to reach some 4 million Syrians every month throughout the country with humanitarian assistance, including populations in parts of Syria's 14 governorates.<sup>464</sup>

Providing assistance to besieged or hard-to-reach locations where access was controlled by the Syrian regime continued to be particularly challenging during the quarter. Despite receiving approval from the Syrian regime to deliver aid to most of the besieged and hard-to-reach areas, the UN reported that access continued to be hindered by growing conflict and administrative actions.<sup>465</sup> In particular, the UN, as well as OFDA and FFP, reported that the Syrian regime continued to prevent access to those in need.<sup>466</sup> For example, in September, the Syrian regime allowed only 18 of 33 UN convoys to depart to requested area despite having given permission for all 33.<sup>467</sup> Furthermore, the 18 convoys allowed to proceed contained reduced supplies.<sup>468</sup> According to OFDA and FFP, the Syrian regime prevented approximately 211,000 of the 1.2 million people included under the UN's plan from receiving any form of assistance in September.<sup>469</sup>

## Aleppo Governorate

Conflict across Aleppo Governorate trapped hundreds of thousands of civilians, especially in the city of Aleppo, limiting their access to humanitarian assistance and basic services.<sup>470</sup> IOM reported that the increased conflict and airstrikes in the area resulted in more than 1,800 casualties, including more than 300 deaths, between July 8 and 27.<sup>471</sup> In July, conflict between the Syrian regime and opposition forces made the Castello road—the last remaining access road in and out of eastern Aleppo city—impassible.<sup>472</sup> According to the UN, the growing conflict and closure of the Castello road left 250,000-275,000 civilians in the area 'de facto besieged' and without access to any assistance.<sup>473</sup> While WFP reportedly prepositioned enough food supplies to sustain 145,000 people

Figure 4.

**Hostilities in Eastern Aleppo City Continue Unabated**

in eastern Aleppo before the closure of Castello road, the UN reported that significant increases in the prices of food and fuel have occurred throughout the area.<sup>474</sup> According to FFP, without humanitarian access, food sources (both humanitarian and commercial) will soon run out.<sup>475</sup>

By August, the UN reported that the lack of freedom of movement and access to assistance in eastern Aleppo was of “grave concern” and that the area was under attack.<sup>476</sup> The price of fuel reportedly tripled in the area, affecting the ability to run water pumps and medical facilities and forcing hundreds of thousands to rely on potentially contaminated wells for drinking water.<sup>477</sup> OFDA and FFP reported that opposition forces were able to mitigate the closure of the Castello road by opening a small passage into eastern Aleppo via the Ramousseh road in the southern half of the city, and that some partners have used that route to access the area.<sup>478</sup> However, according to OFDA and FFP, use of the route was limited and only extremely small amounts of assistance made it through. In early September, the Syrian regime closed the Ramousseh road and by the end of the month, the UN had declared the area besieged.<sup>479</sup>

**“Syrian Government airstrikes on civilian health facilities, including facilities supported by OFDA, continue to compromise civilian access to medical treatment, in addition to causing civilian casualties.”**

—OFDA/FFP<sup>495</sup>

In western Aleppo, as many as 1.5 million people were reportedly in need of assistance by mid-August.<sup>480</sup> According to Syrian Civil Defense rescue workers, approximately 235 people were killed between July 7 and August 1, and UNICEF reported that 25,000 people had fled the area, including 12,000 children, in the last two weeks of July due to increased airstrikes.<sup>481</sup>

While challenges remained, access to those in need in western Aleppo was still possible during the reporting period. The UN indicated that it and partner organizations were providing a variety of services in western Aleppo, including emergency food assistance, non-food items, WASH support, and medical care.<sup>482</sup> FFP reported that while main access routes had been unavailable since last quarter, WFP was able to use alternative routes.<sup>483</sup> Between August 8 and 24, a total of 80 trucks containing food aid reached western Aleppo.<sup>484</sup> The convoy contained nearly 80,000 food rations, enough to meet the needs of almost 400,000 people, and almost 400 metric tons of fortified wheat flour and yeast.<sup>485</sup> In addition, an OFDA partner prepositioned nutrition, WASH, and protection supplies for approximately 200,000 people in western Aleppo in preparation for an influx of IDPs from eastern Aleppo.<sup>486</sup> The same partner also provided health and WASH services through mobile clinics in western Aleppo, as well as hygiene kits, well repair kits, water transportation, and access to nutrition centers.<sup>487</sup>

Access to healthcare was a major concern in Aleppo as airstrikes continued to damage hospitals and other health infrastructure and limit the population’s access to medical services on both sides of the city.<sup>488</sup> According to OFDA, from July through August, airstrikes on 12 hospitals in eastern Aleppo, including 9 supported by OFDA, killed patients and left several facilities temporarily inoperable.<sup>489</sup> In August, the WHO reported that only seven hospitals in eastern Aleppo remained open or partially functional.<sup>490</sup> Attacks also threatened facilities in western Aleppo, where 11 of 12 hospitals remained fully or partially operational but only 23 of 50 medical clinics were functioning and accessible.<sup>491</sup> OFDA noted that while the health sector was functioning, it lacked the capacity to provide emergency surgeries for all patients that required such care due to the high number of wounded civilians in the area, and that continued clashes in southern and western Aleppo caused several partners to halt operations.<sup>492</sup> One OFDA partner reportedly delivered 92 tons of medical supplies, enough to provide more than 70,000 medical treatments to western Aleppo, and prepositioned supplies for more than 31,000 additional treatments.<sup>493</sup> Another partner distributed 5,000 healthcare kits to meet the needs of approximately 100,000 people in western Aleppo.<sup>494</sup>

Outside the city, conflict near the border with Turkey displaced thousands of people and exacerbated humanitarian assistance needs. In August, the UN reported that approximately 30,000 to 40,000 civilians remained trapped inside the ISIL-controlled city of Manbij, as Syrian Democratic Forces reportedly

encircled the city in preparation of ousting ISIL from the area.<sup>496</sup> The UN also reported that neither humanitarian nor commercial goods were reaching the city and that since the offensive began on May 31, more than 78,000 people had been displaced from the city.<sup>497</sup> The UN reported that by August 10, the majority of the city had been wrested from ISIL, and that in the following days, approximately 5,000 to 6,000 residents returned to the city, even though at least 25 percent of the town was destroyed.<sup>498</sup> At that time, poor water quality in the town posed significant health risks for residents and the area was still contaminated with unexploded ordnance.<sup>499</sup>

While the majority of those displaced from Manbij remained in ISIL-controlled areas, thereby limiting USAID's access to them, OFDA and FFP partners reportedly provided emergency food assistance and WASH services to thousands of IDPs residing in other Manbij sub-districts and several nearby towns.<sup>500</sup> FFP partners provided food assistance to those in the sub-districts of Abu Qalqal and Hayyeh and reportedly met the food needs of approximately 19,000 IDPs in the town of Afrin, while also reaching others in the towns of Azaz, Daret Azza, and Suran.<sup>501</sup> An OFDA partner also provided WASH assistance to more than 4,000 people in 22 locations in the rural areas outside Manbij including water transportation, chlorination, water-quality monitoring, and the installation of 13 water tanks and tap stands in six informal settlements.<sup>502</sup>

Within Manbij, humanitarian assistance has been more problematic as poor security conditions and extensive IED and unexploded ordnance limited activity and prevented large numbers of IDPs from returning to the city.<sup>503</sup> OFDA and FFP reported that relief agencies are concerned that rapidly increasing assistance activities within the city might prompt greater numbers to return to unsafe areas.<sup>504</sup> As a result, OFDA and FFP stated that they pursued limited activities within Manbij during the quarter. An OFDA partner reportedly provided bulk chlorine to treat water being delivered by truck to the city, and an FFP partner reached approximately 1,700 people with household food parcels in parts of northern Manbij.<sup>505</sup>

## Cessation of Hostilities

To reduce the violence and increase access to those in need in Aleppo city and other hard-to-reach or besieged areas in Syria, the United States and Russia reached a conditional agreement that went into effect on September 12 that would, if implemented, become a Cessation of Hostilities.<sup>506</sup> The agreement called for all attacks, including airstrikes and incursions, to end and required the "unimpeded and sustained" humanitarian access to hard-to-reach and besieged areas throughout Syria.<sup>507</sup> This was especially true for eastern Aleppo city, as the agreement stipulated that all forces retreat from the Castello road and allow for the return of public and humanitarian movement along that route.<sup>508</sup>

Initially the agreement led to a significant reduction in violence, with areas across Syria, including Hama, Idlib, and both urban and rural Aleppo, seeing a decrease in violence, according to the UN.<sup>509</sup> However, three days after the Cessation of Hostilities was instituted, the delivery of humanitarian assistance had failed to commence. According to the UN, the Syrian regime did not issue the authorization letters necessary to allow aid convoys to pass through checkpoints within Syria.<sup>510</sup> On September 19, the UN made a public call to allow the delivery of assistance to Aleppo as specified by the agreement. However, the Syrian regime declared the Cessation of Hostilities over on that same day and began bombing opposition-held areas in Aleppo.<sup>511</sup> That night, a UN and Syrian Arab Red Crescent aid convoy delivering assistance to Aleppo was hit by airstrikes, killing 20 people and destroying 18 of the convoy's 31 trucks.<sup>512</sup> Following the attack, the UN temporarily suspended the movement of all convoys into Syria, although the convoys soon resumed.<sup>513</sup>

On September 23, media sources reported that the Syrian regime and its allies, including Russia, intensified their assault on Aleppo, targeting the operational hubs of a rescue organization, the Syria Civil Defence (also known as White Helmets), and damaging fire trucks and ambulances.<sup>514</sup> By September 25, the UN reported the offensive was the most intense since the start of the war, as the Syrian regime and Russian forces launched more than 150 airstrikes in less than 72 hours against targets in eastern Aleppo.<sup>515</sup> By the end of the quarter, the Syrian regime and Russian forces were reportedly using new highly destructive weapons, such as bunker-busting and incendiary bombs, and Secretary Kerry had warned that the United States was close to suspending talks with Russia.<sup>516</sup>

## Syrian Refugees

As of late September 2016, there were approximately 4.8 million registered Syrian refugees in the region, including:

- 2.7 million in Turkey
- 1.0 million in Lebanon
- 656,000 in Jordan

PRM supports assistance activities for the 4.8 million Syrian refugees, as well as the smaller numbers of Syrian refugees in Iraq and Egypt, through support to international organizations and NGO partners. These organizations provide assistance including food, shelter, safe drinking water, medical care, and legal information sessions, as well as educational and vocational/job skills programming to help Syrians and communities hosting Syrian refugees.<sup>517</sup>

During this reporting period, PRM funding to UNICEF supported the training of 11,485 Syrian teachers and provided upgrades at 21 schools in Mardin and Adana to provide classroom space for an additional 3,960 students. Funding to UNICEF

# SYRIA: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

## IDLIB GOVERNORATE

Since airstrikes began in Idlib city in June, more than 30,000 families have fled the city, including an estimated 9,000 during the reporting period. The UN reported that by August, only 15,000 families remained in the city.

## HAMA GOVERNORATE

In Hama Governorate, conflict displaced approximately 100,000 people, a majority of those in just one week, and damaged critical infrastructure, including hospitals and power plants.

## RIF DAMASCUS GOVERNORATE

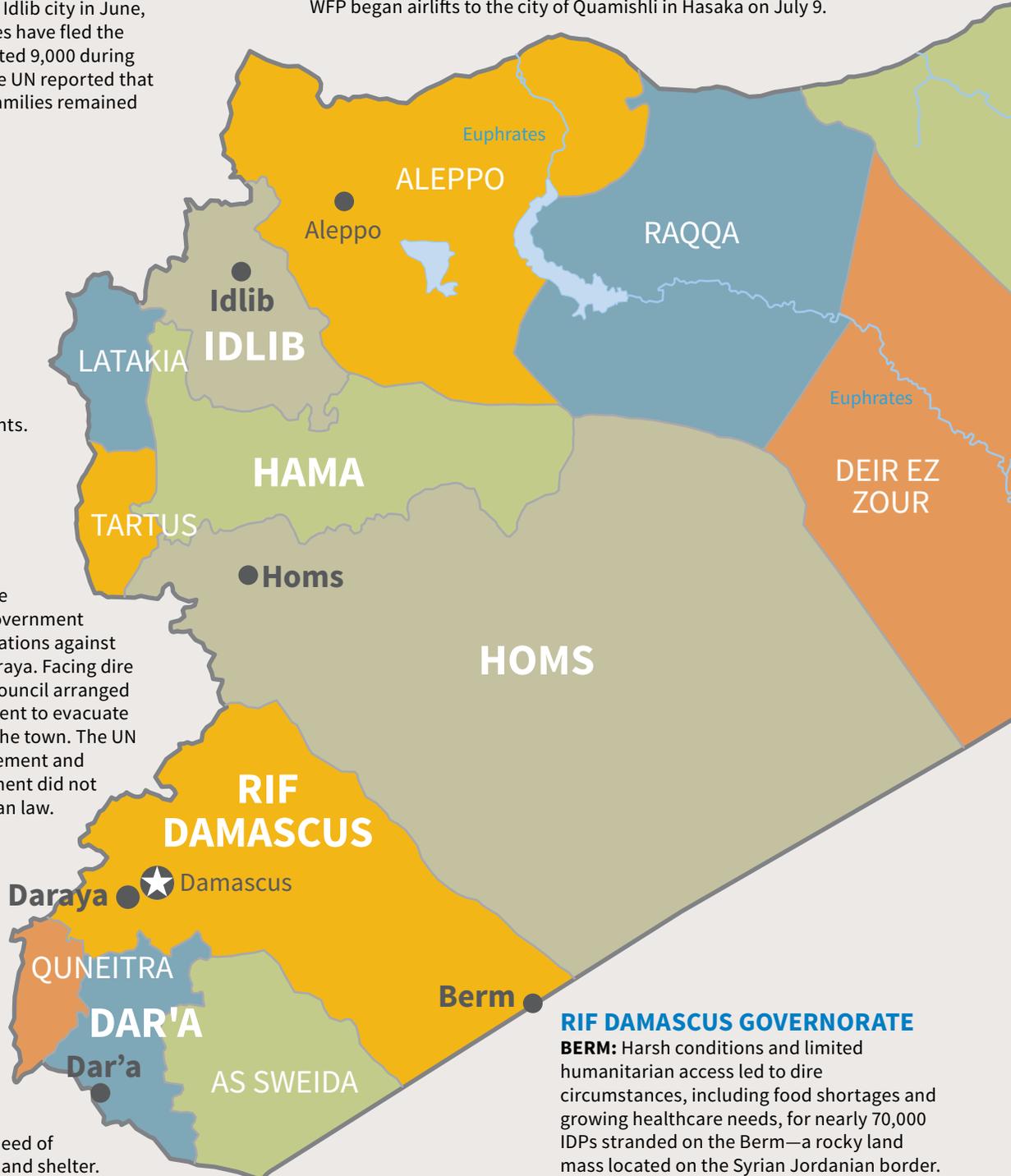
**Daraya:** For the first time since 2012, the Syrian Government intensified military operations against the besieged town of Daraya. Facing dire conditions, the Daraya council arranged with the Syrian government to evacuate over 2,000 people from the town. The UN was not part of the agreement and stated that the arrangement did not comply with humanitarian law.

## DARA GOVERNORATE

Airstrikes across Dara Governorate killed civilians, displaced thousands, and destroyed critical infrastructure, including hospitals. Humanitarian access was limited and IDPs were in desperate need of assistance, such as food and shelter.

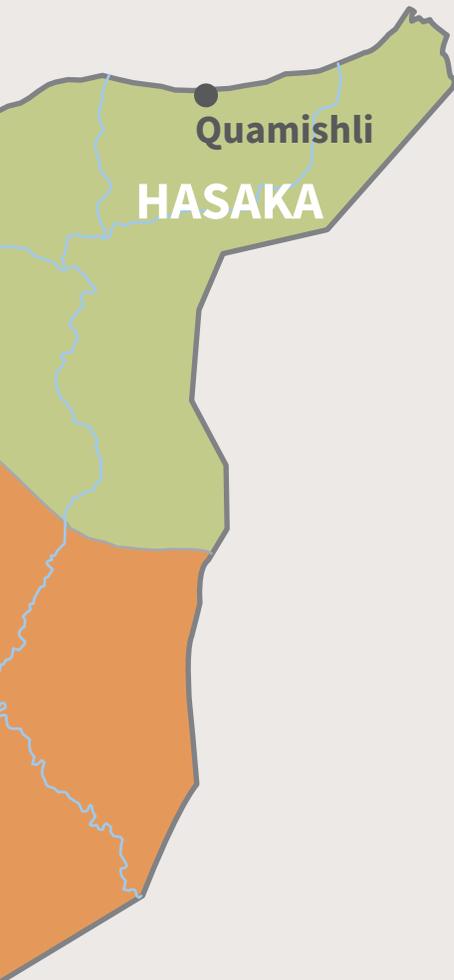
## HASAKA GOVERNORATE

By mid-September, nearly 50,000 people were displaced in Hasaka Governorate, of which more than 4,000 were displaced during the quarter. Due to fighting and the closure of the Turkish Syrian border, WFP began airlifts to the city of Quamishli in Hasaka on July 9.



## RIF DAMASCUS GOVERNORATE

**BERM:** Harsh conditions and limited humanitarian access led to dire circumstances, including food shortages and growing healthcare needs, for nearly 70,000 IDPs stranded on the Berm—a rocky land mass located on the Syrian Jordanian border.



### HOMS GOVERNORATE

In late August, the last remaining entry point to al Wa'er neighborhood in Homs city was closed, rendering the areas' 75,000 residents completely dependent on humanitarian aid. In September, al Wa'er local committees arranged evacuations with the Syrian regime.

**Sources:** Lead IG analysis from Amnesty International; OCHA; OFDA/FFP Reponse; UNHCR; VOA.

also supported psychosocial services and the operation of child-friendly spaces serving thousands of refugee children in locations throughout Turkey. Support to IOM Turkey provided school transportation for more than 6,000 students and cash assistance to vulnerable refugees. Funding to UNHCR supported increased outreach to urban refugees through volunteers who identify vulnerable refugees, provided protection through training sessions, maintained child-friendly spaces and temporary education centers, provided language interpretation at health centers serving refugees, and provided shelter, winter clothing and supplies, and other essential items.

Funding to NGOs that provided legal awareness sessions reached more than 8,500 refugees and supported supplementary education programs to provide refugees with language training and other skills.<sup>518</sup>

On August 23, UNHCR and its implementing partner Norwegian Refugee Council, supported by the United States and other donors, opened the first camp-based humanitarian aid distribution center to exclusively utilize iris-scan technology in the Za'atri refugee camp in Jordan. The center is linked to UNHCR's refugee registration database set up to validate and verify the distribution of cash and essential humanitarian items at the camp. The Common Distribution Centre for Humanitarian Assistance, will serve as a platform for the 37 humanitarian agencies operating in the camp. The use of iris-scan technology will ensure a more coordinated, efficient, and cost-effectiveness distribution process, and the new center is a more comfortable environment for refugees, with double the amount of shaded waiting areas, shortened wait times, restrooms, and ramps to ensure access for all.<sup>519</sup>

In Jordan, UNHCR staff registered and renewed asylum certificates for over 55,500 refugees in the Amman Municipality, an average of 3,300 certificates a day, three times the normal pace, during 21 days beginning on August 3. Staff members worked from 6:00 am to 9:00 pm, two shifts, seven days a week. The renewals will enable children registering for school to have valid identification. UNHCR conducted similar efforts in northern Jordan in September. The Jordanian government reported that as of August 30, 362,788 Syrian refugees living outside of camps have registered with the government.<sup>520</sup>

In Lebanon, humanitarian agencies including UNHCR supported by PRM and other donors reached 49,865 refugee households with monthly multi-purpose cash transfers as of the end of July 2016. Multi-purpose cash assistance provides critical support to severely vulnerable Syrian refugee households in Lebanon. UNHCR also continued to support primary and secondary health care for refugees with flexible funding from PRM. As of the end of June, UNHCR had supported some 33,239 hospitalizations for life-saving care in Lebanon, and more than 147,000 primary health clinic consultations.<sup>521</sup>



CHUCK NORRIS



U.S. Soldiers execute a fire mission with an M777 howitzer during an operation to support Iraqi security forces at Kara Soar Base, Iraq, Aug. 7, 2016. (U.S. Army photo)

## COMPLETED OVERSIGHT ACTIVITY

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Hotline Activity	110

As required by Section 8L of the Inspector General Act, as amended, the Lead IG is responsible for planning, conducting, and reporting on oversight of overseas contingency operations. This section of the report provides information on Lead IG staffing approaches to perform these oversight functions; outreach efforts by Lead IG agencies; completed Lead IG oversight work related to audits, inspections, and evaluations during the past 3-month period, July 1, 2016 through September 30, 2016; Lead IG investigative activity; and the OIGs' hotline activity.

## LEAD IG STAFFING

The Lead IG agencies are undertaking a staffing strategy that leverages dedicated, rotational, and temporary employees to conduct oversight projects, investigate fraud and corruption, and perform various operational activities. Each Lead IG agency is hiring new staff through the special hiring authority provided within 5 U.S.C. § 3161, and the re-employment of annuitants provided within 10 U.S.C. 9902, as well as assigning existing permanent staff to perform Lead IG work.

To support audit, evaluation, and inspection efforts, the Lead IG agencies have adopted an expeditionary workforce model. Oversight teams from the Lead IG agencies travel to Jordan, Kuwait, Qatar, Turkey, Iraq, and other locations in the region on a temporary basis to conduct field work for their respective projects. In addition, the DoD OIG established field offices in Kuwait and Qatar to support the DoD OIG's regional activity with a small contingent of oversight staff assigned to each office on 6-month rotations. The DoS OIG established a field office in Iraq with a small contingent of oversight staff on 1-year assignments.

For their investigative work, the Lead IG agencies have hired and deployed investigators to the region and stateside to investigate fraud and corruption related to OIR and associated humanitarian assistance. The Defense Criminal Investigative Service (DCIS), which is the DoD OIG's investigative component, has deployed special agents to Kuwait and Qatar. The DoS OIG has deployed special agents in Germany and Iraq. The USAID OIG has deployed special agents to Germany.

The Lead IG must develop, update, and provide to Congress an annual joint strategic plan to guide comprehensive oversight of programs and operations that support OIR and the efforts to counter ISIL. The Lead IG is also responsible for producing publicly available reports that provide updates on U.S. programs and operations related to the OCO and include specific information related to the status and results of investigations, inspections, and audits. Newly hired 3161 employees and current permanent staff support these responsibilities and are based in the Washington, DC area.

## OUTREACH

Outreach and coordination continue to be important aspects of Lead IG work. Keeping the Congress informed on critical issues, travel into the theater of operation, and coordinating with oversight partners and agency officials contribute to the understanding of the issues impacting OIR and support oversight efforts.

On July 14, 2016, the USAID IG testified before the House Foreign Affairs Subcommittee on the Middle East and North Africa to discuss the OIG's investigative work related to USAID's humanitarian assistance in Syria. A detailed discussion of this hearing can be found on page 79.

In September 2016, two separate teams of senior DoD OIG personnel traveled to facilities in Kuwait to visit deployed employees and command officials, discuss oversight efforts, and witness ongoing activities. These trips were in addition to visits by project teams to conduct oversight or by special agents who are leading investigations.

During the quarter, the Acting DoD IG highlighted Lead IG efforts and common audit issues in his quarterly meetings with the Service Inspectors General and the Service Auditors General. Senior Lead IG officials regularly meet with policy officials, collect information, and conduct research related to OIR's military activities, governance activities, and humanitarian assistance. Investigative briefings and the OIGs' Hotline are other avenues for outreach that are discussed later in this section.

## COMPLETED AUDIT, INSPECTION, AND EVALUATION PROJECTS

Lead IG agencies and partners released 18 reports relating to OIR from July 1, 2016, through September 30, 2016. These projects examined contracts, grants, and assistance awards; military facilities supporting OIR activities, embassy activities; homeland security programs; and other OIR-related issues.

In addition, the DoS OIG issued a guide that summarizes lessons learned from a broad range of prior oversight work conducted by DoS OIG and other U.S. Government oversight agencies active in OCO environments. The guide, entitled "Summary Guide to Overseas Contingency Operations Oversight Lessons Learned," is intended to be an easily-accessible resource for program managers operating in areas affected by OCOs or in other similarly and challenged environments. The September 2016 guide offers an extensive bibliography of relevant oversight reports.

Also during this quarter, the DoD OIG completed a research project related to intelligence activities and used the information collected to plan new projects. A separate report was not issued.

## Final Reports

### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL OVERSIGHT

#### ***U.S. Military-Occupied Facilities Inspection—King Abdullah II Special Operations Training Center***

DODIG-2016-106, July 7, 2016

The DoD OIG inspected U.S. military-occupied facilities at King Abdullah II Special Operations Training Center, Jordan, to verify compliance with DoD health and safety policies and standards regarding the electrical and fire protection systems. The DoD OIG also conducted a radiation survey to determine whether background radiation levels from the building materials posed an unacceptable health risk.

The inspection found 286 deficiencies in electrical and fire protection systems that could affect the health, safety, and well-being of the warfighters. Of these deficiencies, 154 related to fire protection and 132 related to electrical systems. The DoD OIG determined that 77 of the deficiencies were critical and required immediate corrective action. Consequently, in September 2015, the DoD OIG issued a notice of concern to the Commanders of U.S. Central Command (CENTCOM) and U.S. Army Central Command. In October 2015, the DoD OIG received a response to the notice of concern, which included a request to re-evaluate three of the deficiencies as well as a mitigation plan. The DoD OIG stood by its original assessment.

The DoD OIG made two recommendations to the Commander, U.S. Army Central Command. The DoD OIG recommended the Commander conduct a root-cause analysis and implement a corrective action plan for all 286 deficiencies identified in the report, and create and execute a plan for ongoing inspections and maintenance of all U.S. military-occupied facilities at the King Abdullah II Special Operations Training Center. Management agreed with the recommendations.

#### ***DoD Effectively Planned and Executed Military Information Support Operations for Operation Inherent Resolve but Needs to Develop Formal Processes and Procedures for Web-Based Operations***

DODIG-2016-111, July 20, 2016

The DoD OIG conducted this audit to determine whether the DoD effectively planned and executed military information support operations for OIR. The audit team met with CENTCOM, U.S. Special Operations Command Central, the Combined Joint Task Force-OIR, and the Special Operations Joint Task Force-OIR personnel. The DoD OIG made one recommendation. Management agreed and began taking immediate action to resolve the recommendation during the audit. This report is classified.

***U.S. Army Central Support Element-Jordan Did Not Implement Controls to Effectively Maintain Facilities at the Joint Training Center-Jordan***

DODIG-2016-115, July 26, 2016

The DoD OIG conducted this audit to determine whether the DoD is effectively maintaining facilities at the Joint Training Center-Jordan, which is a contingency base occupied by elements of the Jordanian Armed Forces and allied partners. There are two types of U.S.-occupied facilities on the Joint Training Center: Jordanian Armed Forces owned facilities and U.S.-built facilities. The U.S. Army Central Support Element-Jordan pays a monthly utilization fee for the use of the Jordanian Armed Forces-owned facilities.

The audit found that Army Central Support Element-Jordan made significant life, health, and safety improvements throughout FY 2016 at the Joint Training Center, to include replacing flooring in several housing units, rewiring entire housing blocks, and purchasing new housing units. However, the DoD OIG also found that the Army Central Support Element-Jordan did not adequately coordinate with the Jordanian Armed Forces to ensure U.S. occupied facilities were effectively maintained. Specifically, in the past year, the Joint Training Center experienced non-operational street lights, holes and soft spots in the floors of the housing units, and water leaks in the latrines. These problems occurred because, prior to 2016, no formalized agreement existed between the U.S. Army and Jordanian components outlining how the DoD would be reimbursed for maintenance performed at Jordanian Armed Forces owned, U.S. occupied facilities. The audit concluded that the health and safety of U.S. military personnel at the Joint Training Center are at increased risk, and that the DoD is at increased risk of paying for repairs it makes at the center.

During the audit, the DoD OIG notified the Army Central Support Element-Jordan officials of its findings and recommendations. The management actions taken during the audit addressed the recommendations; therefore, the audit report contained no recommendations.

***Joint Improvised Threat Defeat Agency Needs to Improve Assessment and Documentation of Counter-Improvised Explosive Device Initiatives***

DODIG-2016-120, August 9, 2016

The DOD OIG audited the Joint Improvised Threat Defeat Agency to determine whether it effectively managed initiatives for rapid deployment on the battlefield. The audit found that, when followed, the agency processes to identify, validate, and prioritize requirements for counter-IEDs and to develop, demonstrate, and deliver solutions to the battlefield were effective. However, the Joint Improvised Threat Defeat Agency was unable to finalize conclusions on required assessments of 8 of 95 counter-IED initiatives because not enough data were available to analyze. As a result, for the 95 initiatives, valued at

\$1.6 billion, the Joint Improvised Threat Defeat Agency spent \$112.5 million for eight counter-IED initiatives without showing evidence that the solutions were proven to help the warfighter in countering IEDs. Additionally, the audit determined that Joint Improvised Threat Defeat Agency personnel did not follow certain policies because the personnel did not complete and record all required initiative documentation in their centralized database, or make sure the Joint Improvised Threat Defeat Agency Director provided a waiver from established policy where appropriate. As a result, the Joint Improvised Threat Defeat Agency spent \$446.8 million on the six sampled initiatives without sufficient documentation to justify transferring and assigning program management responsibilities for initiative development to the requesting service.

The DOD OIG recommended that the Director, Joint Improvised-Threat Defeat Agency, establish controls to make sure the sponsors for counter-IED solutions complete an assessment of operational effectiveness and post completed assessments to the knowledge Management/Decisions Support repository. It also recommended that the Joint Improvised Threat Defeat Agency Director develop control procedures to make sure the required supporting documentation is completed and captured. Management agreed with the recommendations.

***The Army Did Not Implement Effective Controls To Maintain Visibility and Accountability of Iraq Train and Equip Fund Equipment***

DODIG-2016-134, September 14, 2016

The DoD OIG conducted this audit, the third in a series of audits on property accountability in support of OIR, to determine whether the Army had effective controls for processing and transferring ITEF equipment to the Iraqi government. The audit found that Army commands documented procedures for processing and transferring ITEF equipment to the Iraqi government. However, the 1st Theater Sustainment Command did not have effective controls to maintain complete visibility and accountability of the ITEF equipment in Kuwait and Iraq prior to transfer to the Iraqi government, and could not provide complete data for the quantity and dollar value of equipment on hand, including rolling stock and ammunition. As a result, the 1st Theater Sustainment Command did not have accurate, up-to-date records on the quantity and location of ITEF equipment on hand in Kuwait and Iraq, and did not have effective controls because it did not use centralized systems to maintain visibility and accountability of ITEF equipment. Instead, the 1st Theater Sustainment Command relied on multiple spreadsheets developed by different commands in both Kuwait and Iraq to provide it with visibility and accountability of equipment and did not consistently account for equipment in Iraq.

The DoD OIG recommended that the Commander, 1st Theater Sustainment Command, use automated systems to account for and provide complete

visibility of ITEF equipment. The Command agreed with the recommendation and initiated steps to implement corrective actions.

***Improvements Needed in Managing Scope Changes and Oversight of Construction Projects at Camp Lemonnier, Djibouti***

DODIG-2016-141, September 30, 2016

The DoD OIG determined whether the DoD was constructing facilities in accordance with legislative authorities and providing adequate quality assurance and oversight of military construction projects at Camp Lemonnier, Djibouti. Camp Lemonnier provides, operates and sustains services in support of combat readiness and security of ships, aircraft, detachments and personnel for regional and combatant command requirements, to include support for regional counterterrorism operations.

The DoD OIG non-statistically selected and evaluated two of 17 Camp Lemonnier military construction projects with combined estimated costs of \$65.2 million. The audit determined that the Naval Facilities Engineering Command Atlantic did not obtain approval from the Office of the Chief of Naval Operations, Commander Naval Installations, and the Naval Facilities Engineering Command, and initiate the congressional notification process for scope changes to the Ammunition Supply Point project as required by Federal law and Navy guidance. In addition, officials from the Naval Facilities Engineering Command Camp Lemonnier, Djibouti, did not provide adequate oversight for the Bachelor Enlisted Quarters and Ammunition Supply Point projects.

As a result, there is an increased risk that construction will not meet contract requirements and that the DoD will not receive what it paid for. Further, without complete contract files, the DoD may not have adequate information in the event of disputes or litigation. Additionally, because of the constant turnover of contracting officials and quality assurance representatives at Camp Lemonnier, the lack of complete contract files could limit the oversight ability of personnel subsequently assigned to manage and oversee contracts.

The DoD OIG recommended that the Commander, Naval Facilities Atlantic, submit a request for approval to reduce the scope of the inert storage facility and initiate the congressional notification process for the Ammunition Supply Point scope changes. The DoD OIG also recommended that the Commander, Naval Facilities Atlantic, establish local policies and procedures for contracting officials and quality assurance representatives to execute their roles and responsibilities and implement a process to consistently maintain complete contract files. Management officials disagreed with the recommendations, and their comments did not fully address all specifics of the recommendations. The DoD OIG requested additional management comments.

***Military Housing Inspection-Camp Buehring, Kuwait***

DODIG-2016-139, September 30, 2016

The DoD OIG inspected U.S. military-occupied housing facilities at Camp Buehring, Kuwait to verify compliance with DoD health and safety policies and standards regarding electrical and fire protection systems. The inspection found 538 deficiencies in electrical and fire protection systems that could affect the health, safety, and well-being of the warfighters—198 related to electrical systems and 340 related to fire protection systems. The causes of the majority of these deficiencies were insufficient inspection, inadequate maintenance, lack of an effective maintenance and inspection plan, and ineffective project oversight. In addition, Camp Buehring did not have any permanent, government-employed master electricians or fire protection engineers; the maintenance contract did not require that the contractor perform electrical maintenance to any specific standard; and the contract inspection, testing, and maintenance requirements for fire alarm and fire protection systems did not reference the appropriate Unified Facilities Criteria.

The DoD OIG recommended that the Commander, U.S. Army Central conduct a root cause analysis and implement a corrective action plan for all the deficiencies. The Assistant Chief of Staff, Engineers, responding for U.S. Army Central, agreed, and provided a root cause analysis and corrective action plan for all electrical deficiencies identified in this report.

**DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL  
OVERSIGHT*****Audit of Task Orders for the Union III Compound Awarded Under the Operations and Maintenance Support Services Contract***

AUD-MERO-16-41, July 12, 2016

On behalf of the DoD, the DoS awarded two task orders to PAE Government Services, Inc. (PAE) under the Operations and Maintenance Support Services contract in Iraq for the revitalization, transition, and sustainment of the Union III Compound in Baghdad, Iraq. The DoS OIG conducted this audit to determine whether the Bureau of Administration and the Bureau of Near Eastern Affairs were administering and overseeing the task orders for the Union III Compound, awarded under the Operations and Maintenance Support Services contract, in accordance with acquisition regulations and Department requirements. The Union III compound provides critical life support for U.S. government personnel supporting OIR.

The DoS found that the Bureau of Administration and the Bureau of Near Eastern Affairs officials did not adequately plan for oversight activities of the Union III Compound task orders. This occurred, in part, because responsible

DoS personnel did not implement requirements prescribed in Federal regulations and department policies for proper and adequate oversight of these task orders. Specifically, these officials did not prepare a comprehensive performance work statement; develop a comprehensive quality assurance surveillance plan specifically tailored to conduct quality assurance and surveillance procedures at the Union III Compound; formally and consistently assign oversight personnel; and develop and implement a process to ensure that personnel properly conducted oversight activities or adequately documented PAE's performance. In addition, the Bureau of Administration did not comply with negotiated schedules to finalize the contractual terms and price to comply with statutory and Department requirements to make definitive the Union III Compound task orders. Further, the Bureau of Near Eastern Affairs approved invoices for payment that included unallowable contractor fees.

In total, DoS OIG made 10 recommendations in this audit. DoS OIG made four recommendations to the Bureau of Near Eastern Affairs to improve its oversight processes for the Union III Compound task orders, and the Bureau concurred with all four recommendations. DoS OIG made six recommendations to the Bureau of Administration. While concurring with the recommendations, the Bureau of Administration disagreed with DoS OIG findings concerning timelines for defining future contracts and the DoS OIG-proposed methodology for recovering the unallowable contractor fees. At the time of publication, the DoS OIG considered 3 of the 10 recommendations to be unresolved.

***Audit of the Bureau of Near Eastern Affairs Financial Management of Grants and Cooperative Agreements Supporting the Middle East Partnership Initiative***

AUD-MERO-16-42, July 22, 2016

Acting on behalf of the DoS OIG, Kearney & Company, P.C. (Kearney), an independent public accounting firm, conducted this audit to determine to what extent the Bureau of Near Eastern Affairs ensured that grant and cooperative agreement expenditures supporting the Middle East Partnership Initiative were allowable, allocable, reasonable, supported, and made in accordance with the terms and conditions of the award agreement. The Middle East Partnership Initiative is a DoS program designed to promote political, economic, and social reform in the Middle East and North Africa. The DoS awards Middle East Partnership Initiative grants and cooperative agreements to non-governmental organizations, private-sector organizations, academic institutions, and government institutions to implement projects that emphasize improving and expanding civil society, economic growth, democracy, women's rights, and education. These projects are implemented throughout the Middle East and North Africa, including in many countries supporting or impacted by the fight against ISIL.

Kearney questioned approximately \$1.5 million, and estimated a total of \$3.3 million, in expenditures as either unsupported or unallowable. The unsupported and unallowable questioned costs occurred, in part, because the Bureau of Near Eastern Affairs' grants monitoring process was not designed to prevent or detect allowable and unsupported costs. Specifically, the Bureau did not independently verify that all award recipients had sufficient financial management controls in place to prevent unallowable and unsupported costs. The Bureau did not consistently validate financial controls, review recipient expenditures, and determine whether funds are being spent in accordance with cost principles, as recommended by the Department's Grants Policy Directives. Without procedures to monitor the financial management of award recipients, the Bureau cannot easily determine if funds are being spent in accordance with laws and regulations.

DoS OIG made four recommendations. Management concurred with three of the recommendations, but disagreed with the recommendation to identify questionable costs in 223 additional Middle Eastern Partnership Initiative awards, stating that the task would require an unreasonable amount of labor and financial resources.

#### ***Inspection of Embassy Ankara, Turkey***

ISP-I-16-24A, September 14, 2016

The DoS OIG inspected the U.S. Embassy in Ankara, Turkey, from February 3 to March 22, 2016. Turkey is a critical partner in OIR, and some DoS programs related to Syria are managed by the interagency Syrian Transition Assistance Response Team out of Embassy Ankara. The OIG recommended that the Bureaus of Near Eastern Affairs and Administration reduce processing times for vetting potential assistance recipients and program personnel to conform to the Quadrennial Diplomatic and Development Review mandate to standardize risk management and mitigation. DoS OIG also recommended that the embassy and the Bureau of Consular Affairs eliminate the backlog of Iranian immigrant visa cases. DoS OIG made other recommendations to strengthen operations in the conduct of foreign relations, public diplomacy, consular services, and management oversight. The DoS does not immediately respond to inspection recommendations; DoS OIG has not yet received an official response.

#### ***Additional Actions Are Needed To Fully Comply With Section 846 of the National Defense Authorization Act for Fiscal Year 2013 Concerning Critical Environment Contracting***

AUD-MERO-16-50, September 21, 2016

The DoS OIG conducted this audit to determine whether the Critical Environment Contracting Analytics Staff and the applicable stakeholders—the Bureau of Diplomatic Security and regional bureaus—conducted risk

assessments, identified high-risk areas, and developed a corresponding mitigating action for each high-risk area identified for operational and political risks associated with contractor performance supporting contingency operations in Afghanistan and Iraq in accordance with the requirements and intent of Section 846. This audit reviewed contracts that support U.S. personnel engaged in OIR and other OCOs and made recommendations relevant to current and future OCOs.

The DoS OIG found that the Critical Environment Contracting Analytics Staff and the stakeholders did not always develop mitigating actions for each high-risk area identified, as required by Section 846. Specifically, the OIG could not identify mitigating actions for 14 of the 32 high-risk areas in Afghanistan and 32 of the 52 high-risk areas in Iraq. Of the high-risk areas for which mitigating actions were identified, most pertain to contractor safety. Other high-risk areas, such as the government's oversight of contractor operations, received less attention. According to Critical Environment Contracting Analytics Staff officials, mitigating actions were not developed for all high-risk areas identified because the staff had determined that some were outside the scope of the Section 846 requirements and some were not applicable to specific contracts. DoS OIG made two recommendations. Management agreed with both recommendations.

***Audit of the Bureau of Political-Military Affairs Federal Assistance Awards***  
AUD-SI-16-49, September 20, 2016

The objective of this audit was to determine the extent to which the Bureau of Political-Military Affairs grantees claimed expenses that were allowable, allocable, reasonable, supported, and made in accordance with the terms and conditions of the award agreement, and whether the unliquidated obligations associated with the Bureau's grants and cooperative agreements remain valid. A significant portion of these grants support de-mining activities such as those undertaken in areas liberated from ISIL.

Kearney & Company, P.C. (Kearney), on behalf of the DoS OIG, found that \$2.8 million (18 percent) of \$15.8 million in grant expenditures tested for this audit were unsupported or unallowable, as defined by Federal policies. These questioned costs occurred, in part, because the Bureau of Political-Military Affairs grants monitoring process was not sufficiently designed to prevent or detect unallowable and unsupported costs. The Bureau of Political-Military Affairs did not independently verify that all award recipients have sufficient financial management controls in place to prevent unsupported and unallowable costs. Further, during site visits, the Bureau of Political-Military Affairs did not review recipient expenditures as recommended by Department guidance. Without reviews of recipient expenditures, it is difficult to ensure that grantees are performing the activities that are being funded. Further, the funds expended on questioned costs may have been put to better use.

DoS OIG made three recommendations related to the grant monitoring process and the questioned expenditures and costs. Management concurred with the recommendations but advised that it would continue to follow current practices to examine grant recipients' financial controls.

## GOVERNMENT ACCOUNTABILITY OFFICE OVERSIGHT

### ***Cultural Property: Protection of Iraqi and Syrian Antiquities***

GAO-16-673, August 15, 2016

The Congress asked GAO to examine the protection of Iraqi and Syrian cultural property, including views of art market experts. GAO found that U.S. agencies and the Smithsonian Institution (Smithsonian) have undertaken five types of activities to protect Iraqi and Syrian cultural property since 2011. These include awareness raising, information sharing, law enforcement, overseas capacity building, and destruction prevention. Additionally, art market experts identified suggestions related to improving information sharing, clarifying guidance, creating a strategy, and establishing a DoD contact as most important to improving U.S. government activities for cultural property protection. GAO did not make any recommendations.

### ***Defense Infrastructure Actions Needed to Enhance Oversight of Construction Projects Supporting Military Contingency Operations***

GAO-16-406, September 8, 2016

GAO evaluated, among other things, the extent to which DoD has 1) tracked the universe and cost of all contingency construction projects in support of contingency operations in Iraq and Afghanistan, 2) developed a process to determine the appropriate level of construction for Military Construction-funded contingency construction projects, and 3) developed a process for reevaluating contingency construction projects when missions change. GAO reviewed relevant guidance and project data. GAO found that since contingency operations began in Iraq and Afghanistan, the DoD has not tracked the universe and cost of all CENTCOM contingency construction projects supporting operations there. According to senior DoD officials, DoD is not required to track all contingency construction projects separately from all other DoD projects and were unaware of the magnitude of their use of O&M funds because the DoD has not tracked the universe and cost of O&M-funded, unspecified minor military construction projects in support of contingency operations. The DoD has routinely used O&M funding to more quickly meet requirements because the Military Construction review process can take up to 2 years. However, DoD's use of O&M funding has posed risks, including financial and duplication.



Shipment of the Bulldozers for Iraq Train and Equip Funding, July 12, 2016. (U.S. Army photo)

For Military Construction-funded contingency construction projects, the DoD has guidance for determining the appropriate level of construction, or building standard, based on the facility's life expectancy requirements, but had not documented the rationale for such determinations for some of the projects in fiscal years 2011-2015. Senior DoD officials could not confirm what level of construction the projects represented based on DoD standards aimed at helping to match investments with requirements. An absence of such documentation could lead to DoD constructing facilities in excess of requirements because of the resulting lack of communication with those who design and construct the facilities.

The DoD has not developed a formal process for reevaluating ongoing contingency construction projects when missions change. As a result, DoD risks constructing facilities that may be unneeded to support U.S. forces in the CENTCOM area of responsibility and in future contingencies worldwide.

GAO made six recommendations. The DoD concurred with one recommendation, did not concur with two of recommendations, and partially concurred with the remaining three recommendations. GAO maintains that the six recommendations are valid.

***Iraq: State and DoD Need to Improve Documentation and Record Keeping for Vetting of Iraq's Security Forces***

GAO-16-658C, September 30, 2016

This report is classified. No unclassified summary is available.

**OTHER LEAD IG PARTNER OVERSIGHT*****Audit of the Federal Bureau of Investigation's Cyber Threat Prioritization***

Audit Division 16-20, July 21, 2016

The DoJ OIG initiated an audit to assess the FBI's cyber threat mitigation strategy. During initial audit work, the OIG determined that cyber threat prioritization and resource allocation was a vital precursor to mitigating cyber threats. As a result, the DoJ OIG refined the audit objective to assess how the FBI prioritizes cyber threats.

Once a year, the FBI goes through a process to establish its most severe and substantial threats. This process, known as Threat Review and Prioritization, intends to direct the allocation of resources to address the highest rated threats. DoJ OIG examined how the FBI prioritized cyber threats from FY 2014 through FY 2016. While the DoJ OIG view the FBI's efforts to prioritize threats across the enterprise as a vital step in the mitigation process, they believe that subjective terminology of the threat review and prioritization is a substantial weakness in the FBI's efforts at prioritizing cyber threats. Because the criteria used in this process are subjective and open to interpretation, the DoJ OIG determined that the FBI's threat and prioritization process does not prioritize cyber threats in an objective, data-driven, reproducible, and auditable manner. The DoJ OIG believes that the Cyber Division's threat prioritization process should use an algorithmic, objective, and data-driven methodology; and should produce auditable rankings.

This report contained two recommendations to assist the FBI in cyber threat prioritization and cyber resource allocation to address this significant and growing threat to our national security. Management agreed with the recommendations.

***Transportation Worker Identification Credentials Background Checks are Not as Reliable as They Could Be***

OIG-16-128, September 1, 2016

The DHS OIG conducted this review to determine whether the screening process for the transportation worker identification credentials to individuals needing unescorted access to secure areas of the Nation's maritime facilities and vessels is operating effectively and whether the program's continued eligibility processes ensure that only eligible card holders remain eligible for the program.

The DHS OIG found that Transportation Worker Identification Credentials program office does not provide sufficient oversight and guidance to ensure that the program operates effectively. Specifically, within the background check process, which the Transportation Security Administration calls the security threat assessment, the OIG determined that: 1) fraud detection techniques are not monitored and used in completing the background check; 2) adjudicators may grant transportation worker identification credentials even if questionable circumstances exist; 3) key quality assurance and internal control procedures are missing from the background check and terrorism vetting processes; and 4) new efforts tested for continuous vetting for disqualifying criminal or immigration offenses lack measures to determine the best solution. These issues exist, in part, because TSA leadership relies on the Transportation Worker Identification Credentials program office to implement necessary improvements; however, the program office focuses more on customer service than effectiveness of the program. Additionally, because of TSA's organizational structure, the program office lacks visibility into and authority over the other offices within TSA that support the Transportation Worker Identification Credentials program. As a result, there is a risk that someone with major criminal or immigration offenses maintains access to secured areas of maritime facilities.

DHS OIG made five recommendations. TSA concurred with the recommendations and began implementing corrective actions.

### ***TSA Needs a Crosscutting Risk-Based Security Strategy***

OIG-16-134, September 9, 2016

The DHS OIG conducted this review to determine the extent to which TSA's intelligence-driven, risk-based strategy informs security and resource decisions to protect the traveling public and the nation's transportation systems. The DHS OIG found that the TSA lacks an intelligence-driven, risk-based security strategy that informs security and resource decisions across all transportation modes. TSA's publicized "intelligence driven, risk-based approach" was designed for the aviation mode and chiefly for air passenger screening. Although the TSA has security programs for the surface modes, its agency-wide risk management organizations provide little oversight of these programs. In addition, the TSA lacks a formal process to incorporate risk in its budget formulation decisions. A crosscutting risk-based security strategy would help ensure all transportation modes consistently implement risk-based security and help decision makers align resources effectively. The DHS OIG made three recommendations. The TSA concurred with the recommendations.

## Fraud and Corruption Investigative Working Group for OIR

The members of the Fraud and Corruption Investigative Working Group for OIR include:

- Defense Criminal Investigative Service
- Department of State OIG
- U.S. Agency for International Development OIG
- U.S. Army Criminal Investigation Command
- Naval Criminal Investigative Service
- Air Force Office of Special Investigations

The Federal Bureau of Investigation is a collaborating agency.

## INVESTIGATIONS

Lead IG agencies conduct investigative activity through the DCIS and the criminal investigative components of DoS and USAID OIGs. During the quarter, these components maintained an investigative presence at in-theater locations, including Kuwait, Qatar, and Iraq, as well as in Germany and Washington, DC.

These Lead IG agency components and representatives from the military criminal investigative organizations form the Fraud and Corruption Investigative Working Group. The members of the Working Group work together to detect, investigate, and prevent fraud and corruption in OIR-related programs and operations. During the quarter, the Working Group representatives synchronized investigative operations and de-conflicted information across 68 investigations.

### Investigative Activity

During the quarter, the Lead IG investigative components and the military investigative organizations initiated eight new OIR-related investigations, six of which involve allegations of procurement or program fraud and the other two of which involve allegations of money laundering or bank fraud. Thirteen investigations were closed during the period.

As of September 30, 2016, 55 investigations involving OIR-related programs and operations remained open. These investigations involved allegations of procurement, grant, and other program fraud; corruption involving U.S. government officials; theft and diversion of government funds or equipment; and other offenses, including trafficking in persons. These open investigations do not include “legacy cases” that DCIS and DoS OIG special agents are continuing to pursue related to actions committed during Operation Iraqi Freedom and its immediate successor, Operation New Dawn.

During this reporting period, each of the Lead IG investigative components and the military investigative organizations conducted fraud awareness briefings to educate individuals on the investigative mission and how to identify indicators of fraud. In total, investigators led more than 40 fraud awareness briefings attended by over 450 government, civilian, and military personnel; contractors; law enforcement personnel; and foreign officials. These briefings promote fraud awareness, help develop relationships, and uncover information about potential fraud and corruption in government programs.

A consolidated look at the activities of these investigative components over FY 2016 can be found in the dashboard on page 109

### **Investigation in Turkey Results in Systemic Changes, Personnel Actions, and a Debarment**

The USAID OIG continued its investigation into bid rigging, collusion, bribery, and kickbacks between Turkish vendors and procurement staff from four non-governmental organizations (NGO) in southeast Turkey. To date, the investigation has uncovered evidence of rings of Turkish vendors who colluded with corrupt procurement staff within several of USAID's implementers that conducted cross-border programs to provide humanitarian assistance to Syrian internally displaced persons.

During the quarter, the USAID Office of Foreign Disaster Assistance and Office of Food for Peace enacted 13 systemic changes effecting award management, program oversight, internal processes, and fraud prevention efforts, based on this investigation. In addition, the USAID initiated four personnel actions against the NGOs and debarred one NGO employee. The USAID also continued to suspend \$239 million in program funds among three NGOs under investigation. This investigation is also discussed on page 81.

## **Syria Investigations Working Group**

In November 2015, the USAID OIG, DoS OIG, and other agencies working in the Middle East formed the Syria Investigations Working Group to share investigative leads, coordinate oversight activities, and identify trends in the region relating to humanitarian assistance. The Working Group has been meeting regularly to share information that has aided in ongoing investigations. The group includes six bilateral donors and seven Public International Organizations.

In August 2016, the USAID OIG organized an in-person meeting of the Working Group, co-hosted by two public international organizations, in New York City. Representatives from each of the Working Group member organizations participated in the meeting, which included investigative case briefings from two USAID OIG special agents.

## HOTLINE ACTIVITY

The OIGs' Hotlines are a central part of the Lead IG outreach efforts to educate individuals on fraud, waste, and abuse. Each hotline provides a confidential, reliable means for individuals to report violations of law, rule or regulation; mismanagement; gross waste of funds; and abuse of authority for independent review.

Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to their own agency. Hotline representatives process the complaints they receive and then refer these complaints in accordance with their respective protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

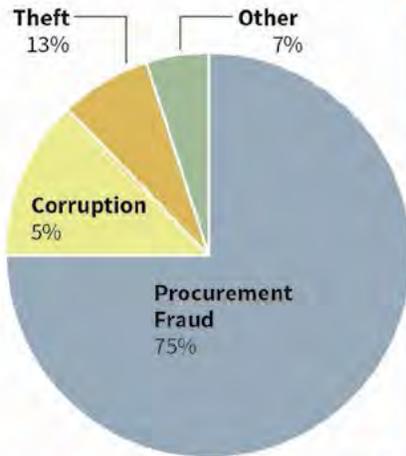
The DoD OIG has a Lead IG Hotline investigator to coordinate the contacts received through the hotline among the Lead IG agencies and others as appropriate. During the reporting period, the Lead IG Hotline investigator received and coordinated 311 contacts related to OIR and opened 263 cases, which were referred within DoD OIG, to other Lead IG agencies, or to other investigative organizations. As noted in Figure 4, the majority of the complaints received during this quarter related to personal misconduct and other personal matters, criminal allegations, and procurement or contract administration irregularities.

Figure 4.  
**Hotline Activity**



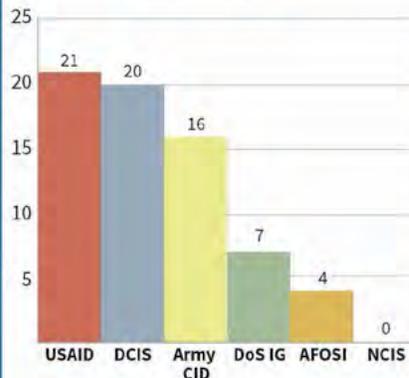
# ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION INHERENT RESOLVE  
As of September 30, 2016

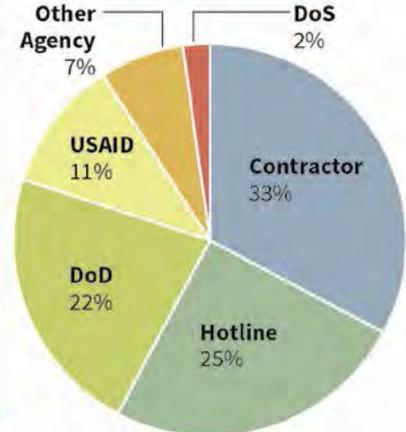


OPEN INVESTIGATIONS  
**55**

## OPEN INVESTIGATIONS BY WORKING GROUP MEMBER\*



## SOURCES OF ALLEGATIONS



## FY 2016 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Savings/Recoveries	\$1,288,958
Suspensions/Debarments	18
Job Terminations	12
Personnel Actions	23
Systemic Program Changes	14

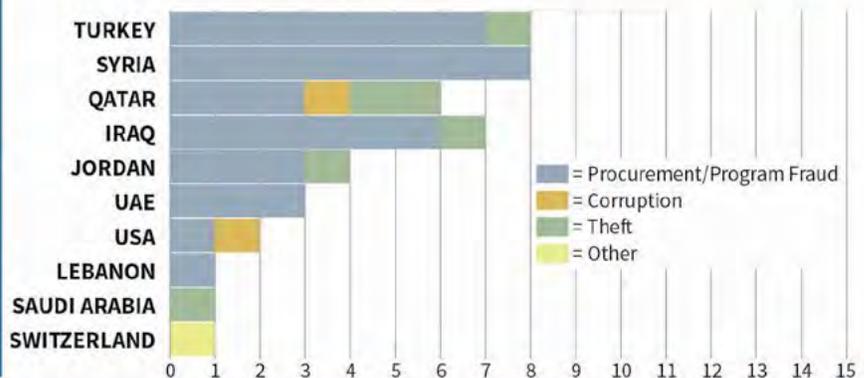
## Q4 FY 2016 BRIEFINGS

No. of Briefings	40
No. of Attendees	450

## PRIMARY OFFENSE LOCATIONS



Not represented on the map: USA (2); Switzerland (1)



\*Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. **Note:** Cumulative since Jan. 1, 2015



CVW-3  
USS EISENHOWER

DANGER

JET INTAKE

JET INTAKE

DANGER



Sailors perform routine maintenance on the rotor of an MH-60S Sea Hawk helicopter assigned to the Dusty Dogs of Helicopter Sea Combat Squadron (HSC) 7 on the flight deck of the aircraft carrier USS Dwight D. Eisenhower (CVN 69). (U.S. Navy photo)

## ONGOING AND PLANNED OVERSIGHT ACTIVITY

Strategic Planning	112
Ongoing Projects	115
Planned Projects	120

This section of the report discusses the ongoing Lead IG strategic planning process as well as ongoing and planned audit, inspection, and evaluation work. The ongoing and planned oversight projects, as of September 30, 2016, are listed in separate tables.

## STRATEGIC PLANNING

As required by Section 8L, the Lead Inspector General must develop, update, and provide to Congress an annual joint strategic plan to guide comprehensive oversight of programs and operations for each OCO. This effort includes reviewing and analyzing completed independent oversight, internal management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects.

The Lead IG representatives coordinate with multiple partner oversight agencies to examine major oversight areas, identify oversight gaps, and decide how to balance oversight resources against identified oversight priorities. These representatives consider many factors in identifying the relevant strategic oversight objectives, which included Coalition objectives; congressional appropriations that support military, diplomatic, and humanitarian activities; major departmental management challenges each agency has identified; and feedback from departmental and congressional stakeholders.

Over the last year, the Lead IG representatives engaged in joint strategic planning to identify oversight projects for FY 2017. The overall goal of the Lead IG FY 2017 strategic planning effort was to identify oversight projects at the strategic level that examine the economy, efficiency, or effectiveness of the programs and operations of Federal agencies working in Iraq and Syria or in support of activities in Iraq and Syria. Planned FY 2017 oversight includes projects related to the accuracy of OIR financial information; U.S. and Coalition efforts to build partner capacity within the Iraqi Security Forces; U.S. intelligence gathering, analysis, and sharing; preparations to stabilize Iraqi and Syrian population centers liberated from ISIL; the safety and health condition of temporary facilities occupied by U.S. Forces; and support to governance and humanitarian relief efforts. Lead IG and partner oversight agencies coordinate and adjust their oversight efforts as the dynamic contingency operation evolves.

The Lead IG representatives also considered the practical challenges that conducting oversight of an overseas contingency operation presents to both oversight agencies and implementing agencies. The limited size of the U.S. footprint and the dynamic operational environment require careful

## Lead IG Strategic Oversight Objectives for FY 2017

In providing oversight of OIR programs and operations, the Lead IG agencies' seek to achieve these six objectives:

- Inform Congress and the public about the ongoing contingency operation, the complex challenges facing the United States and its partners, and the evolving changes to OCO policy and strategy.
- Provide a whole-of-government oversight approach that coordinates the efforts of the Lead IG and other U.S. Government oversight agencies.
- Advise the DoD on the effectiveness of its national security mission, and the DoS and the USAID on the effectiveness of their diplomatic, development, and humanitarian assistance missions.
- Promote integrity, efficiency, and accountability of Federal operations supporting OIR, by deterring fraud, waste, and abuse relating to OIR; and identifying resources that can be put to better use and cost savings or recoveries that can be achieved.
- Assess the impact of U.S. programs in order to improve the balancing of security goals with humanitarian and development goals, including the consideration of host-country capacity to support and sustain the programs.
- Evaluate the safety and security conditions of temporary facilities occupied by U.S. military and civilian personnel to mitigate environmental and force protection risks.

coordination by all parties to ensure that the timing of fieldwork and the size of oversight teams do not unnecessarily burden the military commands and embassy staff. The security situation and availability of transportation into and out of the theater may also restrict the ability of oversight teams to conduct oversight of certain U.S.-funded activities.

The strategic planning activity above resulted in a Joint Strategic Oversight Plan for OIR. This plan was scheduled for release in October 2016.

## Lead IG Projects for FY 2017

The Joint Strategic Oversight Plan organizes OIR-related oversight projects into five strategic oversight areas that reflect trends and findings identified by the oversight community in prior OCOs, such as Operation Iraqi Freedom and Operation Enduring Freedom. These strategic oversight areas are:

1. Contracts and Grants
2. Operations
3. Governance
4. Humanitarian Assistance
5. Intelligence

The FY 2017 oversight projects that resulted from this strategic planning process as well as the Joint Strategic Oversight Plan for OIR are included in the Comprehensive Oversight Plan-Overseas Contingency Operations (COP-OCO). The Departments of Homeland Security, Justice, and Treasury OIGs; Military Service Auditors General; GAO; and other Federal oversight agencies are also involved in planning oversight work on OIR-related issues, and their projects were included in the COP-OCO.

The COP-OCO, which presents a total oversight picture of ongoing and planned projects for Southwest Asia, also contains the Afghanistan oversight plan and related projects, and oversight projects in the rest of Southwest Asia. The COP-OCO which also list oversight reports completed in FY 2016, is scheduled for publication in October 2016.

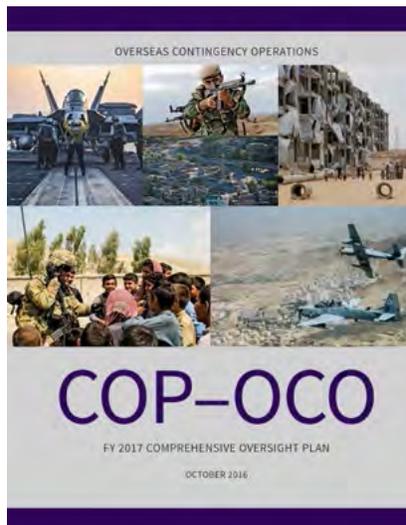
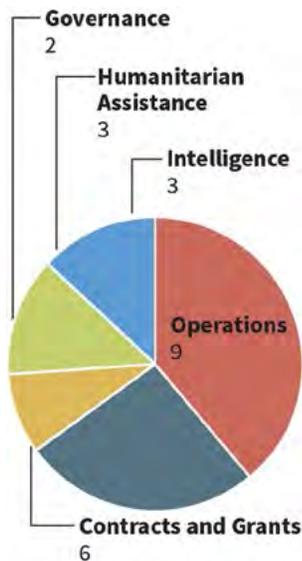


Figure 5.

### Ongoing Projects by Strategic Oversight Area



## ONGOING PROJECTS

As of September 30, 2016, the oversight community has 33 ongoing projects directly related to OIR. Figure 5 describes the ongoing projects by strategic oversight area. The discussion that follows highlights some of the ongoing projects by the five strategic areas. Table 10 lists the project title and objective for each of these ongoing projects.

- Contracts and Grants:** The DoD OIG has two ongoing projects examining the Army's heavy lift contracts and contractor performance in support of facilities in Kuwait. The DoS OIG is conducting an audit of Contracting Officers' Representatives performing OCO-related work in Iraq and Afghanistan.
- Operations:** Over half of the 33 ongoing projects this quarter are related to operations. The DoD OIG has two projects to assess the U.S. and coalition train, advise, assist, and equip activities engaged in the effort to defeat ISIL—one is assessing the Iraqi Counterterrorism Services and Special Operations Forces and the other is assessing the Kurdish Security Forces. More broadly, GAO is conducting a project on how U.S. military enablers support partners in OIR, as well as two more specific projects on the Iraq and Syria train and equip programs. The Air Force Audit Agency has three ongoing projects evaluating infrastructure planning, integrated defense, and consumable item demilitarization at its facilities in the region.
- Governance:** The DoS OIG has two ongoing projects related to governance, including audits of the Middle East Partnership Initiative and the Tunisia Emergency Action Plan. The DoS OIG has an ongoing project to audit the Armored Vehicle Program, which is administered by the Bureau of Diplomatic Security and primarily supports DoS missions in OCO environments, including Iraq and Afghanistan.
- Humanitarian Assistance:** The USAID OIG is conducting an audit of the agency's basic education program in Lebanon, which has been greatly strained by the inflow of Syrian refugee children. The DoS OIG is inspecting the overall programs and operations of the Bureau of Population, Refugees, and Migration, which supports humanitarian relief around the world, including areas affected by ISIL.
- Intelligence:** The DoD OIG has two ongoing projects related to the Department's intelligence, surveillance, and reconnaissance (ISR) capability in support of OIR. The GAO is assessing U.S. Government-wide plans and activities to counter ISIL propaganda.

In addition, the DoD OIG has an ongoing research project related to OIR operations. The information collected through this research will be used to plan new projects. A separate report will not be issued.

Table 10.

**Ongoing Oversight Projects, as of 9/30/2016**

<b>Project Title</b>	<b>Objective</b>
<b>AIR FORCE AUDIT AGENCY</b>	
<i><b>AFCENT AOR Installation Infrastructure Planning</b></i>	To determine whether implementation plans for installation, development, and sustainment adequately address mission requirements. Specifically, to determine whether personnel accurately identify and plan civil engineering infrastructure and sustainment support to meet combatant commanders' requirements.
<i><b>AFCENT AOR Integrated Defense</b></i>	To determine whether Air Force personnel effectively planned and executed integrated defense at United States Air Force central locations. Specifically, to determine if personnel properly identified critical assets, assessed risks, implemented security plans, and tested mitigation strategies.
<i><b>Consumable Item Demilitarization</b></i>	To determine whether Air Force personnel properly disposed of consumable parts requiring demilitarization.
<b>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</b>	
<i><b>Evaluation of ISR Capability Allocation Process for OIR</b></i>	To evaluate if decisions on ISR capability allocations for OIR were supported by a comprehensive cost-benefit assessment of CENTCOM's priority intelligence and cost-benefit analysis tools used in the capability generation process.
<i><b>Evaluation of Airborne ISR Processing, Exploitation, and Dissemination for OIR</b></i>	To evaluate whether the Combined Joint Task Force-OIR Commander's intelligence requirements are being satisfied by the current airborne ISR processing, exploitation, and dissemination process.
<i><b>Research of Overseas Contingency Operations for Potential Audits</b></i>	To obtain and analyze data, make inquiries, and conduct general research for potential audit projects related to overseas contingency operations. No reports will be issued from this research effort.
<i><b>Assessment of DOD/CENTCOM and Coalition Plans/Efforts to Train, Advise, Assist, and Equip the Kurdish Security Forces</b></i>	To assess U.S. and Coalition efforts to train, advise, assist, and equip the Kurdish Security Forces to conduct operations against ISIL.
<i><b>Assessment of U.S. and Coalition Plans/Efforts to Train, Advise, Assist, and Equip Iraqi Counterterrorism Service and the Iraqi Special Operations Forces</b></i>	To assess U.S. and Coalition efforts to train, advise, assist, and equip the Iraqi Counterterrorism Services and the Iraqi Special Operations Forces in support of operations against ISIL.
<i><b>Audit of Controls over Kuwait Base Operations Support Services</b></i>	To determine whether the U.S. Army Contracting Command developed adequate controls to effectively monitor contractor performance for Kuwait Base Operations Support Services contract.
<i><b>Evaluation of the Syria Train and Equip Program (Phase II)</b></i>	To evaluate the Syria Train and Equip Program's compliance with provisions authorized under the 2015 National Defense Authorization Act, Section 1209. In addition to our evaluation, we will determine the validity of a DOD OIG Hotline complaint concerning program execution.

<b>Project Title</b>	<b>Objective</b>
<b><i>Audit of Contracts Supporting Web-Based Military Information Support Operations</i></b>	To determine whether DoD Components provided proper oversight for contracts supporting web-based Military Information Support Operations.
<b><i>Audit of DoD Procedures for Securing Iraq Train and Equip Fund Equipment</i></b>	To determine whether DoD had effective procedures for securing Iraq Train and Equip Fund equipment in Kuwait and Iraq. This project is one in a series of audits on property accountability in Kuwait and Iraq.
<b><i>Audit of Oversight of the Army Heavy Lift Contracts</i></b>	To determine whether DoD provided effective contract oversight of the Army Heavy Lift contracts.
<b>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</b>	
<b><i>Audit of Task Orders for Fuel Under the Baghdad Life Support Services Contract</i></b>	To determine whether DoS oversight personnel implemented adequate controls to ensure the contractor, Pacific Architects and Engineering, is performing its duties of fuel acquisition, fuel distribution, and equipment maintenance in accordance with the contract terms and Federal regulations for U.S. Embassy Baghdad.
<b><i>Inspection of the Bureau of Population, Refugees, and Migration</i></b>	To inspect the overall programs and operations of the Bureau of Population, Refugees, and Migration, which funds and supports humanitarian assistance efforts throughout the world, including the current humanitarian efforts focused on the Iraq and Syria crises.
<b><i>Inspection of the Middle East Broadcasting Networks, Inc.</i></b>	To review obligations, expenditures, and program goals for OCO funds appropriated to the Broadcasting Board of Governors and allotted to Middle East Broadcasting Networks, which broadcasts throughout the Middle East, including into Iraq and Syria, and includes countering violent extremism programming.
<b><i>Audit of Contracting Officer Representative's Responsibility for Overseeing Invoices for Overseas Contingency Operations Contracts</i></b>	To determine if Contract Officers' Representatives were adequately overseeing invoices for contracts carried out in Iraq and Afghanistan.
<b><i>Audit of the Middle East Partnership Initiative</i></b>	To determine whether the goals and objectives of the Middle East Partnership Initiative program are being achieved, and whether the Bureau of Near Eastern Affairs effectively monitors the program's grants and cooperative agreements. The program's civil society and governance projects are implemented throughout the Middle East and North Africa, including in many countries supporting or impacted by the fight against ISIL.
<b><i>Audit of All Native, Inc.</i></b>	To determine the extent to which 1) the Bureau of Administration, Office of Logistics Management, Office of Acquisitions Management is managing and overseeing contracted foreign assistance support in Iraq in accordance with Federal and Department regulations and guidelines; and 2) the contractor, All Native, Inc., is complying with contract terms, conditions, and invoice requirements.

<b>Project Title</b>	<b>Objective</b>
<b><i>Audit of Department of State Visa Applicant Terrorist Screening Efforts</i></b>	To determine whether the DoS is 1) obtaining terrorism-related information, 2) reporting that information for watch-listing purposes, and 3) properly screening visa applicants for ties to terrorism.
<b><i>Audit of Tunisia Emergency Action Plan</i></b>	To determine whether U.S. Mission Tunisia had comprehensive, up-to-date, and adequately tested Emergency Action Plans. The U.S. Mission in Tunisia provides direct and indirect support to U.S. personnel conducting activities in support of OIR.
<b><i>Audit of the Bureau of Diplomatic Security's Administration of the Armored Vehicle Program</i></b>	To determine whether the Bureau of Diplomatic Security is administering the armored vehicle program in accordance with Department policy and guidelines, and whether overseas posts obtain, use and dispose of armored vehicles in accordance with applicable policy and guidelines. A large percentage of DoS armored vehicles are procured for and deployed to OCO environments, including Iraq and Afghanistan.
<b><i>Audit of Department of State Vetting of Syrian Non-Lethal Aid Recipients</i></b>	To determine whether DoS has complied with the process for vetting non-lethal aid recipients in Syria and whether the assistance provided has been used as intended.
<b>GOVERNMENT ACCOUNTABILITY OFFICE</b>	
<b><i>U.S. Efforts to Train and Equip the Vetted Syrian Opposition</i></b>	To determine the 1) U.S. plans for the Syrian Train and Equip Program; 2) extent to which funds allocated to the Syria Train and Equip Program have been disbursed; and determine 3) progress made in training and equipping the Vetted Syrian Opposition.
<b><i>DOD's Support for the Syria Train and Equip Program</i></b>	To evaluate the extent to which DOD 1) identified roles and missions for the advisor teams, including personnel, equipment, and training requirements; 2) met these requirements, including any potential impact on the readiness of units providing advisors; 3) incorporated lessons learned from its prior advisory experience in structure, preparing, and executing this advisor mission; and 4) provided enablers, such as force protection and base security, to the train and equip mission.
<b><i>Refugee Screening Process</i></b>	To determine 1) what the data indicates about the characteristics of refugee resettlement applications to the United States; 2) how the DHS determines admissibility for refugees seeking resettlement in the United States; 3) to what extent DHS and DoS have implemented policies and procedures for conducting security checks of applicants for refugee resettlement; and 4) how, if at all, DHS and DoS coordinate with other U.S. agencies in conducting such security checks.

<b>Project Title</b>	<b>Objective</b>
<b><i>U.S. Efforts to Train and Equip Iraqi Security Forces</i></b>	To understand the U.S. Government plans for training and equipping the Iraqi forces; the extent to which U.S. funds have been allocated, committed, and disbursed for training and equipping the Iraqi Forces; and the progress made in implementing the U.S. plans to train and equip the Iraqi forces.
<b><i>Countering Islamic State of Iraq and the Levant Online Propaganda</i></b>	To determine: 1) the extent to which the U.S. Government has developed a plan, with goals and performance metrics, for countering ISIL propaganda online; 2) the activities U.S. agencies have undertaken to counter ISIL propaganda online, and to what extent these activities have been coordinated among Federal agencies and entities outside the U.S. government; and 3) the extent to which the U.S. government has been effective in countering ISIL propaganda online.
<b><i>DoD's Use of Overseas Contingency Operations (OCO) Funds</i></b>	To determine the 1) amount of obligated war funds DOD has authorized or appropriated with the OCO/Global War on Terror or emergency designation and the extent to which DOD has identified and reported these obligations; 2) extent to which Congress has appropriated war funds for non-war purposes; 3) extent to which DOD has applied the Office of Management and Budget or other criteria in identifying costs for inclusion in its war funding requests, and (4) extent to which DOD has established and implemented guidance and a plan with milestones for transitioning enduring OCO costs to its base budget.
<b><i>U.S. Military Enabler Support within Operation Inherent Resolve</i></b>	To evaluate how 1) U.S. military enablers support coalition airstrikes, 2) enabler resource allocation decisions are made within Operation Inherent Resolve, 3) the United States determines the types of enabler support to provide, and 4) the United States ensures that groups, such as Iranian-back Shia militias or Iranian military forces, do not benefit from U.S. military enabler support.
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL</b>	
<b><i>Audit of USAID/Lebanon's Quality Instruction Toward Access and Basic Education Improvement</i></b>	To determine whether 1) USAID Lebanon effectively adjusted Quality Instruction Toward Access and Basic Education Improvement to better achieve its goals of improving access to and quality of public schools; and 2) the program is alleviating strains to Lebanon's public education system, especially considering the continuing inflow of Syrian refugee children.
<b><i>Audit of USAID/Jordan's Community Engagement Project</i></b>	To determine if USAID's Jordan's Community Engagement Project was achieving its goal of strengthening community engagement in the context of regional volatility and transition.
<b><i>Audit of Selected Obligations and Costs Incurred Under USAID's Overseas Contingency Operations Relating to USAID's Humanitarian Assistance in Syria and Neighboring Countries</i></b>	To determine whether 1) USAID awarded, obligated, modified, monitored, and reported funds according to established requirements and 2) the costs incurred were supported, allowable, allocable, and reasonable in accordance with established requirements and award provisions.

## Other Ongoing OIR-Related Projects

The DHS OIG has 13 ongoing projects examining programs and activities to protect the homeland against terrorist activities. While DHS OIG efforts are focused more broadly, many of these projects relate to the U.S. efforts to counter ISIL.

Similarly, the DoJ OIG is currently conducting four projects that are assessing the Department's overall counterterrorism and national security efforts, which contribute to efforts to protect the homeland and may include efforts to counter ISIL as a part of an expansive counterterrorism effort.

Appendix B provides a listing of the DHS and DOJ OIG efforts, including the project title and objectives.

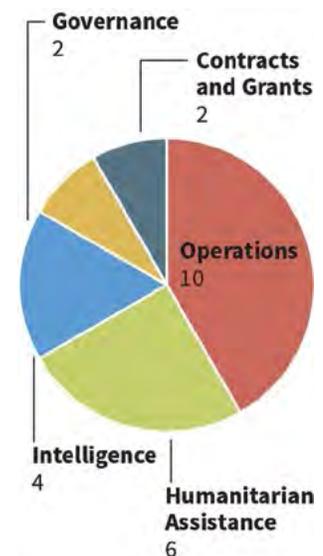
## PLANNED PROJECTS

Lead IG agencies and partners are planning to start 24 oversight projects related to OIR during FY 2017. Figure 10 describes the planned projects by strategic oversight area. The discussion that follows highlights some of these planned projects by the five strategic areas. Table 11 lists the project title and objective for each of these planned projects.

- **Contracts and Grants:** The DoD OIG plans to conduct an audit of the Defense Logistics Agency's disposition of equipment at facilities in Kuwait, and the DoS OIG will audit fuel acquisition and distribution at its facilities in Jordan, which directly support OIR.
- **Operations:** The DoD OIG has planned inspections on military facilities in Iraq and UAE that support the OIR mission. The DoD OIG will also assess U.S. efforts to train, advise, assist, and equip the Iraq Federal Police. The DoS OIG plans to audit food operations at Embassy Baghdad, focusing on food safety and cost. The Naval Audit Service is planning a project to verify that the Navy's obligations and disbursements in support of OCO are in compliance with the applicable laws and regulations.
- **Governance:** The DoD OIG will assess whether DoD and DoS effectively planned and coordinated stabilization effort in Iraq and Syria.
- **Humanitarian Assistance:** The USAID OIG is planning four audits related to humanitarian assistance that will address different aspects of oversight during humanitarian crises, including those related to OIR. DoS OIG will audit controls on U.S. funds supporting internally displaced persons in Iraq. The DoS OIG is planning an audit of contracts within the Bureau of European and Eurasian Affairs, to include humanitarian support for Syrian refugees in Turkey and Europe.

Figure 10.

### Planned Projects by Strategic Oversight Area



- **Intelligence:** The DoD OIG is planning four projects to examine the use of biometric enabled intelligence, geospatial intelligence collection, social media exploitation, and implementation of recommendations from prior OIG intelligence evaluations in support of OIR.

Table 11.

**Planned Projects, as of 9/30/2016**

<b>Project Title</b>	<b>Objective</b>
<b>ARMY AUDIT AGENCY</b>	
<i><b>Audit of the Army's Reporting of Obligations and Expenditures for Operation Inherent Resolve</b></i>	To verify the accuracy of the Army's obligations and disbursements reported in the Cost of War report for Operation Inherent Resolve.
<b>DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL</b>	
<i><b>Audit of Controls Over the Disposition of Equipment at the Defense Logistics Agency Disposition Services in Kuwait</b></i>	To determine whether Defense Logistics Agency Disposition Services is properly disposing of equipment at Camp Arifjan in Kuwait.
<i><b>Summary Report of Recommendations from OCO Intel Evaluations</b></i>	To determine if recommendations from DoD OIG intelligence evaluations affecting OIR and OFS have been implemented.
<i><b>Evaluation of Social Media Exploitation for OIR</b></i>	To determine whether DoD is effectively employing social media analytics in support of OIR.
<i><b>Evaluation of DoD Biometric Enabled Intel Ops for OIR</b></i>	To determine whether Biometric Enabled Intelligence effectively supports the OIR Commander's requirements.
<i><b>Assessment of U.S. and Coalition Train, Advise, Assist and Equip Support to the Iraqi Federal Police</b></i>	To assess U.S. and Coalition efforts to train, advise, assist, and equip the Iraqi Federal Police in support of operations against ISIL.
<i><b>Military Facilities Inspection-Iraq</b></i>	To determine whether U.S. military occupied facilities supporting OCO operations comply with Department of Defense health and safety policies and standards regarding electrical, fire protection systems.
<i><b>Military Facilities Inspection-Al Dhafra, UAE</b></i>	To determine whether U.S. military occupied facilities supporting OCO operations comply with Department of Defense health and safety policies and standards regarding electrical, fire protection systems.
<i><b>Audit of the DoD Acquisition Cross Servicing Agreements</b></i>	To determine whether CENTCOM developed adequate controls for overseeing acquisition cross servicing agreement orders in Jordan.

<b>Project Title</b>	<b>Objective</b>
<b><i>Audit of the DoD Plan for Reconstruction and Stabilization in Iraq</i></b>	To determine whether DoD and DoS effectively planned and coordinated for stabilization efforts in Iraq and Syria.
<b><i>Evaluation of Compartmented Geospatial Intelligence Collection for OIR Intelligence Requirements</i></b>	To determine whether compartmented geospatial intelligence collection is being effectively used to satisfy existing collection gaps in OIR intelligence requirements.
<b><i>Audit of DoD Components Integration of Operational Contracting Support</i></b>	To determine whether the Combatant Commands effectively integrated operational contracting support into ongoing operations.
<b><i>Audit of the Army's Emergency Management Program in Kuwait</i></b>	To determine whether the DoD established and maintained a comprehensive emergency management program for Army installations in Kuwait.
<b>DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL</b>	
<b><i>Audit of Selected Contract and Grants within the Bureau of European and Eurasian Affairs</i></b>	This audit will focus on the administration and oversight of contracts within the Bureau of European and Eurasian Affairs. The OCO aspect of this audit will be humanitarian support to Syrian refugees in Turkey and/or Europe and grants/contracts supporting security screening of refugees and other travelers coming to the United States via Europe. This is one in a series of audits related to the Department's administration of contracts and grants.
<b><i>Audit of Assistance to Internally Displaced Persons in Iraq</i></b>	To determine whether the Bureau of Population, Migration, and Refugees has effective controls to ensure that U.S. funds provided for internally displaced persons in Iraq are used for their intended purposes.
<b><i>Audit of Baghdad Life Support Services Food Operations</i></b>	This audit will focus on risk areas in food operations, such as cost and food handling and safety at Embassy Baghdad, Iraq, and compare contract requirements to Federal Acquisition Regulations and the Foreign Affairs Manual and Foreign Affairs Handbook.
<b><i>Follow-Up Review of Explosive Detection Dogs in Iraq and Afghanistan</i></b>	To follow up on DoS OIG recommendations made in a 2010 report where the OIG found that the Bureau of Diplomatic Security could not verify the detection abilities of its explosive detection canines under three programs: the Baghdad Embassy Security Force, the Kabul Embassy Security Force, and Personal Protective Services in Kabul.
<b><i>Audit of Jordan Fuel Acquisition and Distribution</i></b>	To determine whether 1) fuel acquisition, storage, and distribution are performed in accordance with contract terms and Federal regulations, and 2) the Bureau of Near Eastern Affairs is adhering to policies and procedures to ensure the safety and security of Post personnel. This audit is one in a series of audits designed to assess the oversight of DoS fuel operations at locations directly supporting OIR.

<b>Project Title</b>	<b>Objective</b>
<b>GOVERNMENT ACCOUNTABILITY OFFICE</b>	
Accountability of Iraq Train and Equip Fund-Funded Equipment	To determine 1) DoD's policies, procedures, processes, and procedures for tracking ITEF-funded equipment, and 2) to what extent DoD is using recommended systems to track ITEF-funded equipment from procurement through delivery to Iraq's security forces.
<b>NAVAL AUDIT SERVICE</b>	
<i>Department of the Navy Overseas Contingency Operations</i>	To verify that the Department of the Navy's obligations and disbursements supporting Overseas Contingency Operations are in compliance with applicable laws and regulations, and that internal controls were in place and functioning as intended.
<b>U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL</b>	
<i>Follow-up Audit of USAID Humanitarian Assistance Implementers Under Investigation</i>	To examine 1) what oversight USAID performs, 2) what improvements were made to implementer policies and procedures in response to agency demands, and 3) whether findings are potentially problematic in other implementer programs.
<i>Audit of USAID's Funding Decisions and Oversight of Public International Organizations for Humanitarian Assistance Related to Syria</i>	To determine 1) what assessment of risk USAID offices are conducting before awarding funds to public international organizations, 2) how the risks associated with awards to these organizations are mitigated, 3) how public international organization programs and funds are overseen by USAID offices, and 4) to what extent vulnerabilities exist within USAID's assistance provided to the organizations.
<i>Audit of the USAID Bureau for Democracy, Conflict, and Humanitarian Assistance's Oversight During a Humanitarian Crisis</i>	To examine the roles of the Bureau for Democracy, Conflict, and Humanitarian Assistance and its independent offices in conducting oversight and their effectiveness at monitoring and addressing program implementation.
<i>Audit Report on Incurred Cost Audits of OIR Implementers</i>	To determine (1) whether USAID awarded, obligated, modified, monitored, and reported these funds according to established requirements and (2) whether the costs incurred were supported, allowable, allocable, and reasonable in accordance with established requirements and award provisions.





An F/A-18C Hornet assigned to the Wildcats of Strike Fighter Squadron (VFA) 131 prepares to launch from the flight deck of the aircraft carrier USS Dwight D. Eisenhower (CVN 69) (Ike). (U.S. Navy photo)

## APPENDIXES

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## APPENDIX A: Lead Inspector General Statutory Requirements

<b>Section 8L, Inspector General Act of 1978, as Amended</b>	<b>Pages</b>
Appoint, from among the offices of the other Inspectors General specified in subsection (c), an Inspector General to act as associate Inspector General for the contingency operation who shall act in a coordinating role to assist the lead Inspector General in the discharge of responsibilities under this subsection.	1
Develop and carry out, in coordination with the offices of the other Inspectors General specified in subsection (c) a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation and to ensure through either joint or individual audits, inspections, and investigations, independent and effective oversight of all programs and operations of the Federal government in support of the contingency operation.	92-123
Review and ascertain the accuracy of information provided by Federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements in support of the contingency operation.	20-26
Employ, or authorize the employment by the other Inspectors General specified in subsection (c), on a temporary basis using the authorities in section 3161 of title 5, United States Code, such auditors, investigators, and other personnel as the lead Inspector General considers appropriate to assist the lead Inspector General and such other Inspectors General on matters relating to the contingency operation.	92
Submit to Congress on a biannual basis, and to make available on an Internet website available to the public, a report on the activities of the lead Inspector General and the other Inspectors General specified in subsection (c) with respect to the contingency operation, including:	
status and results of investigations, inspections, and audits and of referrals to the Department of Justice; and	8-10 93-109
overall plans for the review of the contingency operation by inspectors general, including plans for investigations, inspections, and audits.	112-123
Submit to Congress on a quarterly basis, and to make available on an Internet website available to the public, a report on the contingency operation.	1-150
<b>Note:</b> The Inspectors General specified in subsection (c) are the Inspector General of the Department of Defense, Inspector General of the Department of State, and the Inspector General of the United States Agency for International Development.	

## APPENDIX B:

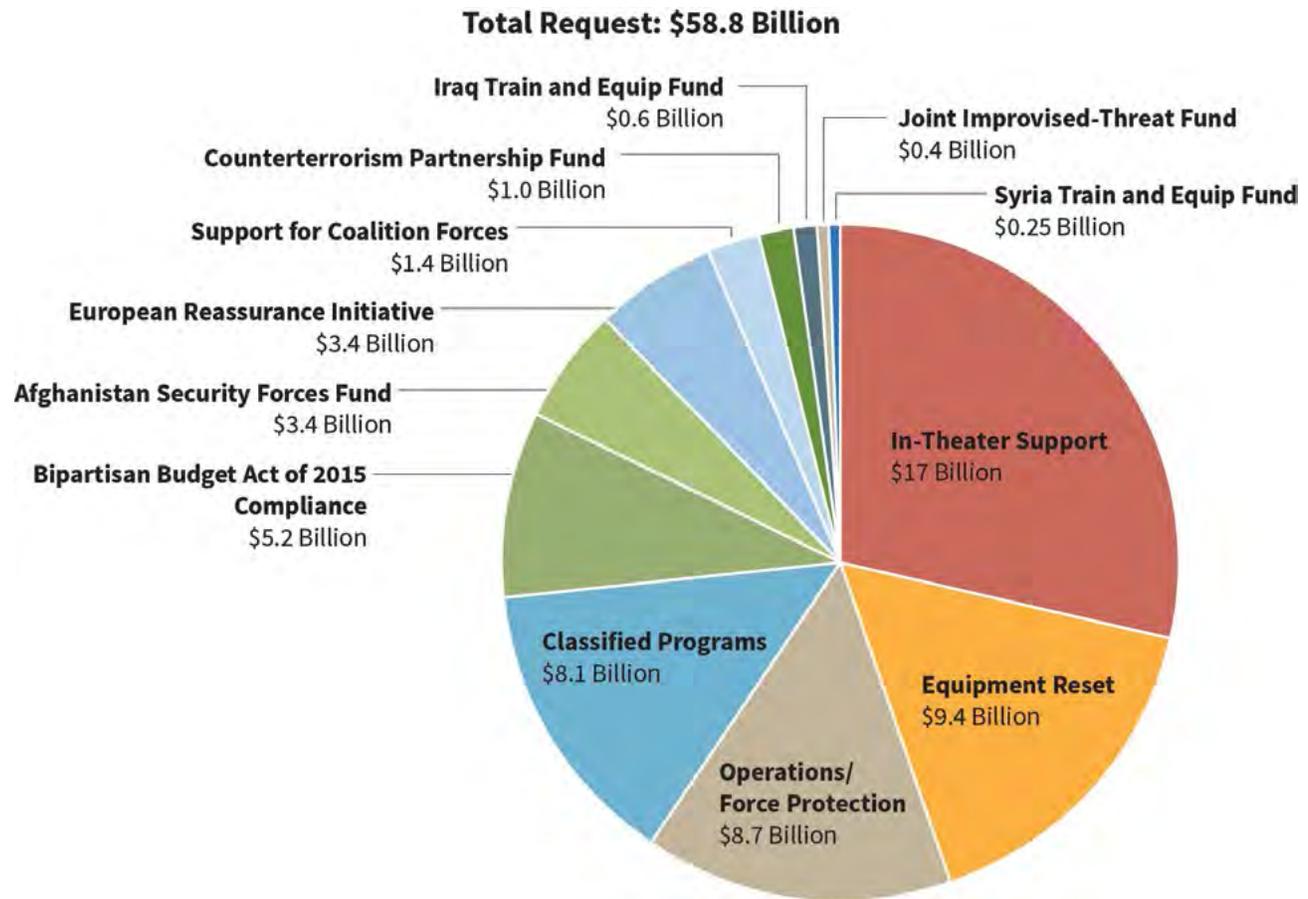
# Ongoing DHS and DoJ Oversight Projects Related to Efforts to Counter ISIL

<b>Project Title</b>	<b>Objective</b>
<b>DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL</b>	
<b><i>Joint Review on Domestic Sharing of Counterterrorism Information</i></b>	To determine 1) how DHS component representatives contribute to the counterterrorism mission of field-based entities such as fusion centers; 2) what requirements DHS places on fusion centers receiving funding for counterterrorism activities; 3) DHS' process for sharing counterterrorism information with field-based entities; 4) how DHS components receive and process counterterrorism information from field-based entities; and 5) how DHS ensures the proper safeguarding of its shared counterterrorism information with field-based entities.
<b><i>DHS Drug Interdiction Efforts</i></b>	To determine the extent to which DHS is executing its responsibilities under the National Drug Control Strategy.
<b><i>DHS' Use of Force</i></b>	To determine if DHS and its components have controls to minimize risk of improper use of force by law enforcement officials.
<b><i>Federal Air Marshal Service's Oversight of Civil Aviation Security</i></b>	To determine whether the Federal Air Marshal Service adequately manages its resources to detect, deter, and defeat threats to the civil aviation system.
<b><i>ICE's Screening of Aliens from Specially Designated Countries</i></b>	To determine whether ICE ensures the proper screening of aliens from specially designated countries.
<b><i>Border Security Update</i></b>	To conduct research and analysis of completed reports and studies to evaluate the U. S. Customs and Border Protection actions taken in response to the 1993 Sandia National Laboratory study, Systematic Analysis of the Southwest Border.
<b><i>Federal Air Marshals Service's Policies and Procedures Covering Employee Misconduct and Misuse of Government Resources</i></b>	To determine whether TSA has policies and procedures in place to identify and address employee misconduct and misuse of government resources.
<b><i>Operation Stonegarden Grants</i></b>	To determine whether the Federal Emergency Management Agency and U.S. Customs and Board Protection have sufficient oversight of Operation Stonegarden grants to ensure the awarded funds are properly administered and spent effectively.

<b>Project Title</b>	<b>Objective</b>
<b><i>DHS Joint Task Forces</i></b>	To determine if the Joint Task Force framework is designed to effectively coordinate the assets and personnel of U.S. Customs and Border Protection, Immigration and Customs Enforcement, Citizenship and Immigration Services, Coast Guard, and other resources of the Department; and is the Joint Task Force achieving expected results.
<b><i>Transportation Security Administration Carry-On Baggage Penetration Testing</i></b>	To determine the effectiveness of Transportation Security Administration's carry-on baggage screening technologies and checkpoint screener performance in identifying and resolving potential security threats at airport security checkpoints.
<b><i>Airport Security Capping Report</i></b>	To synthesize the results of our airport security evaluations into a capping report that groups and summarizes identified weaknesses and root causes and recommends how TSA can systematically and proactively address these issues at airports nationwide.
<b><i>U.S. Citizenship and Immigration Services Green Card Inquiry</i></b>	To review the full extent to which green cards have been issued to unauthorized parties, what actions U.S. Citizenship and Immigration Service has taken to recover these cards, and what actions the service has taken or plans to take to prevent similar incidents from happening in the future.
<b><i>Audit of IT Security Controls over Cargo Areas at Airports and Ports</i></b>	To determine how DHS has implemented computer security controls for their systems in the cargo areas at DHS airports and ports.
<b><i>Audit of DHS' Oversight of Cruise Ship Passenger and Baggage Screening</i></b>	To determine whether DHS provides effective oversight of cruise ship passenger/crewmember and baggage/cargo security screening. Specifically, we will determine how DHS assesses and mitigates risks posed by terrorists to cruise ships operating out of U.S. ports.
<b>DEPARTMENT OF JUSTICE OFFICE OF INSPECTOR GENERAL</b>	
<b><i>DoJ's Handling of Known or Suspected Terrorists Admitted into the Federal Witness Security Program</i></b>	To review the DoJ's handling of known or suspected terrorists admitted into the program, practices for watch-listing and processing encounters with this group of program participants, and procedures for mitigating risks to the public through restrictions placed on this high-risk group of program participants.
<b><i>Federal Bureau of Investigation's Efforts to Protect Seaports and Maritime Activity</i></b>	To review the FBI's roles and responsibilities for 1) assessing maritime terrorism threats, 2) preventing and responding to maritime terrorist incidents, and 3) coordinating with the DHS components to ensure seaport security.

<b>Project Title</b>	<b>Objective</b>
<b><i>Joint Review on Domestic Sharing of Counterterrorism Information</i></b>	To 1) identify and examine the Federally supported field-based intelligence entities engaged in counterterrorism information-sharing to determine their overall missions, specific functions, capabilities, funding, and personnel and facility costs; 2) determine whether counterterrorism information is being adequately and appropriately shared with all participating agencies; and 3) identify any gaps and/or duplication of effort among the entities. The Inspectors General of the Intelligence Community, DoJ, and DHS initiated a coordinated, joint review focusing on domestic sharing of counterterrorism information in response to a congressional request.
<b><i>Bulk Telephony Review</i></b>	To review the FBI's use of information derived from the National Security Agency's (NSA) collection of telephony metadata obtained from certain telecommunications service providers under Section 215 of the Patriot Act. The review will examine the FBI's procedures for receiving, processing, and disseminating leads the NSA develops from the metadata, and any changes that have been made to these procedures over time; how FBI field offices respond to leads, including the scope and type of information field offices collect as a result of any investigative activity that is initiated; and the role the leads have had in FBI counterterrorism efforts.

## APPENDIX C: The President’s FY 2017 OCO Request for DoD



**Operations/Force Protection:**

Covers the full spectrum of military operations requirements for U.S. personnel operating in OIR and OFS. These operations include supporting deployed forces; sustaining Special Operations Forces, combat-aviation units, and ground-based personnel; and communications and transportation.

**In-theater Support:**

Enables units stationed outside of Iraq and Afghanistan to provide critical assistance to personnel in the two theaters, including air and naval support, intelligence resources, and dedicated unmanned air vehicles.

**Joint Improvised-Threat Defeat Fund:**

Supports efforts to understand, develop, procure, and field measures to defeat improvised threats to U.S. forces, closing the gap between the enemy’s innovation cycles and operational capabilities used by the Joint Force.

**Afghanistan Security Forces Fund:**

Funds the sustainment, operations, and professionalization of the Afghan National Defense and Security Forces, which including the Afghan National Army and the Afghan National Police. Also supports further capacity development of the Afghan Ministries of Defense and Interior in support of these forces.

**Support for Coalition Forces:**

Finances coalition, allies, and a variety of support requirements for key foreign partners who wish to participate in U.S. military operations but lack the financial means.

**Iraq Train and Equip Fund:**

Provides material, equipment, training, and operational support for the Iraqi security forces to liberate and stabilize territory captured by ISIL, protect Iraq's borders and the population, and ultimately defeat ISIL.

**Syria Train and Equip Fund:**

Enables DoD to build capacity of partners on the ground and reinforce battlefield successes by providing equipment and supplies and targeted training to vetted opposition forces in the fight against ISIL in Syria.

**Equipment Reset:**

Enables the replenishment, replacement, and repair of equipment and munitions expended, destroyed, damaged, or degraded due to prolonged use in combat operations.

**Classified Programs:**

Covers a number of Defense-related activities, such as the research and development of weapons systems, special operations, and intelligence.

**Counterterrorism Partnership Fund:**

Continues the President's initiative to support a more sustainable and partnership-focused approach to counterterrorism in the U.S. Central Command and U.S. Africa Command areas of responsibility.

- **Direct Partner Support:**

To establish and maintain a network of partners on the front lines of the terrorist threat. This assistance could include near-term training, equipping, advising, and operational support and longer-term capacity-building efforts in coordination with DoS.

- **Augmenting U.S. Capability to Support Partners in Counter Terrorism Operations:**

To enhance selected DoD capabilities, which provide essential support to partner force operations, including improved Intelligence, Surveillance, and Reconnaissance capacity.

**European Reassurance Initiative:**

Provides U.S. military assurance to allies in Europe threatened by aggressive actors in the region both through partner capacity building and increased forward stationing of U.S. military assets.

**Bipartisan Budget Act of 2015 Compliance:**

As the amount specified in the Bipartisan Budget Act of 2015 for FY 2017 OCO was \$5.2 billion more than is anticipated necessary to conduct operations, the DoD intends use this funding to cover requirements not directly related to ongoing contingency activity.

**Source:** DoD Comptroller, "FY 2017 Defense Budget Overview, U.S. Department of Defense FY 2017 Budget Request," February 2016. Susan B. Epstein and Lynn M. Williams, "Overseas Contingency Operations Funding: Background and Status," Congressional Research Service, R44519, 6/13/2016.

## APPENDIX D:

# Challenges for DoD Operating Under A Continuing Resolution

On September 29, 2016, the second to last day of the fiscal year, President Obama signed into law a continuing resolution to fund the Federal Government from October 1 through December 9, 2016. For most Federal agencies and programs, the continuing resolution provides funding at a rate roughly equal to the FY 2016 enacted levels. It also includes a full-year appropriation for Military Construction, Veterans Affairs, and Related Agencies.<sup>522</sup> This legislation prevents a government shutdown for 10 weeks. However, Congress' increasing reliance on temporary stopgap spending bills presents ongoing challenges identified by senior DoD officials, such as redundancy and inefficiency in contracting, uncertainty in long-term planning, and delays in planned operations.<sup>523</sup>

The continuing resolution funds existing Federal programs into the new fiscal year at the FY 2016 rate of spending, minus a nearly 0.5 percent across the board reduction, which does not apply to Overseas Contingency (OCO) funding.<sup>524</sup> However, the continuing resolution extends congressional deliberations and has delayed action on the President's FY 2017 budget request that would increase total defense funding, as well as for OCO, from FY 2016 levels.

For FY 2017, the administration has requested an increase in total defense spending from the FY 2016 enacted level of \$521.7 million to \$523.9 million in base spending and from \$58.6 million to \$58.8 million in OCO (increases of 0.3 percent and 0.4 percent, respectively). The requested amounts for individual accounts vary significantly. For instance, the administration has requested a 4.2 percent increase from \$197.5 million to \$205.9 million for Operations and Maintenance, which covers day-to-day combat expenditures such as flying hours, munitions, training, civilian personnel, and other costs.<sup>525</sup> Programs and operations relying on these funding increases may be delayed until a full-year appropriation is enacted.

While OCO funding is not subject to the nearly half-percent reduction applied to most accounts under the continuing resolution, it is subject to the same rules and restrictions that apply to how the money can be spent. As a result, one challenge this presents is a prohibition on the start of any new program or project not already underway in FY 2016. The production, or increase in production, of items not funded in FY 2016 or prior fiscal years also is not permitted under the continuing resolution.<sup>526</sup>

Army Secretary Eric Fanning indicated that one of the most serious impacts of the continuing resolution on his service will be delays in the planned expansion of the European Reassurance Initiative, aimed at deterring Russian aggression against allies in Europe. The President's FY 2017 budget request more than quadruples the previous year's funding to \$3.4 billion. These funds, which are appropriated under OCO, support both increasing the U.S. military presence and building partner capacity for NATO allies. New funding of \$2 billion is designated for the deployment of a heavy armored brigade combat team in theater to supplement the Stryker and infantry brigades already in Europe. Secretary Fanning said, "The Army is being asked to do a lot of new things in Europe, move some force structure there...and that will be delayed in the first quarter."<sup>527</sup> Until Congress enacts a defense appropriations bill for FY 2017, policies like the European Reassurance Initiative expansion will be put on hold.

Another challenge is that because the Executive Branch cannot obligate funding that Congress has not appropriated, agencies are forced to issue short-term contracts for the duration of each continuing resolution and then issue new contracts after Congress approves

a full-year appropriations bill (or an additional continuing resolution). The inefficiency of this duplication in contracting efforts has led to a build-up in acquisitions staff to keep up with the additional work generated by recurring continuing resolutions.<sup>528</sup>

According to Chief of Naval Operations, Admiral John Richardson, years of operating under first quarter continuing resolutions have trained military buyers to prepare for these challenges, but longer delays in full year appropriations—as DoD experienced in FY 2011 and 2013<sup>529</sup>—can have an increasingly detrimental impact on the armed forces. Commandant of the Marine Corps, General Robert Neller, expressed a similar view in congressional testimony, stating that “a short-term CR of 3 months or less is undesirable but manageable, but a longer duration CR dramatically increases risk to an already strained fiscal environment and disrupts predictability and our ability to properly plan and execute.”<sup>530</sup>

To illustrate the impact this can have on operations, Air Force Secretary Deborah Lee James specifically noted that an extended continuing resolution could delay over 60 acquisition programs, many of which directly support efforts in both OIR and Operation Freedom’s Sentinel for Afghanistan. This includes requests for substantial increases in production of the KC-46 Pegasus air refueling platform and joint direct attack munitions (JDAMS).<sup>531</sup> Secretary James stated that the Air Force is still dealing with difficult choices that have been made under sequestration—she has previously cited retirement of the A-10 “Warthog” attack aircraft, a proposal to slow military compensation growth, and consideration of a new round of base realignment<sup>532</sup>—and holding the service to FY 2016 funding levels well into FY 2017 would only compound these challenges.<sup>533</sup>

A U.S. Air Force A-10 Warthog flies over Southwest Asia in support of Operation Inherent Resolve. (U.S. Air Force photo)



## APPENDIX E: Department of Justice Prosecutions

DOJ prosecutions resulted in three U.S. citizens being sentenced or pleading guilty during the reporting period to charges relating to foreign terrorist fighter (FTF), homegrown violent extremist (HVE), or ISIL-related conduct.

- On July 25, 2016, Adam Dandach was sentenced to 180 months in prison for attempting to provide material support to ISIL, and 120 months for making a false statement in a passport application, to run concurrently. Dandach entered a guilty plea to the charges in August 2015. By pleading guilty, Dandach admitted that from approximately November 2013 to July 2014, he attempted to travel to Syria to join ISIL, and that he knew ISIL is a designated foreign terrorist organization that engaged in terrorist activity and terrorism. Dandach was arrested at the airport in Santa Ana, California, as he attempted to board a flight to Istanbul, Turkey. At the airport, Dandach told FBI special agents that his ultimate destination was Syria and that he intended to pledge allegiance to ISIL's leader, Abu Bakr al-Baghdhadi. He also explained that he wished to live under the control of ISIL and intended to undergo weapons training. Dandach also admitted that when applying for his passport, he falsely claimed that he had lost his previous passport, when in reality a family member had taken Dandach's passport from him when Dandach expressed an interest in traveling to Syria.
- On August 1, 2016, Christopher Cornell entered a guilty plea to attempting to kill government employees, possession of a firearm in furtherance of a crime of violence, and attempting to provide material support to ISIL. Cornell planned and attempted to travel to Washington, D.C., in order to attack the U.S. Capitol during the State of the Union Address on January 20, 2015. The defendant admitted that his planned attack on the U.S. Capitol was an attempt to provide material support and resources to ISIL.
- On August 11, 2016, Emanuel Lutchman pled guilty to conspiracy to provide material support to ISIL. As part of his guilty plea, Lutchman admitted that he conspired with a now-deceased ISIL member in Syria, and planned to conduct an attack against civilians using knives and a machete on New Year's Eve in 2015. Lutchman admitted that he intended to conduct an attack that could be claimed by ISIL and that could also help him gain membership into ISIL when he thereafter traveled overseas to join the terrorist organization.

## Acronyms and Definitions

<b>Acronym</b>	<b>Definition</b>
CENTCOM	U.S. Central Command
COP-OCO	Comprehensive Oversight Plan for Overseas Contingency Operations
DCIS	Defense Criminal Investigative Service
DHS	U.S. Department of Homeland Security
DoD OIG	Department of Defense Office of Inspector General
DoJ	U.S. Department of Justice
DoS	U.S. Department of State
DoS OIG	U.S. Department of State Office of Inspector General
FBI	Federal Bureau of Investigation
FFES	Funding Facility for Expanded Stabilization
FFIS	Funding Facility for Immediate Stabilization
FFP	U.S. Agency for International Development, Office of Food for Peace
FY	Fiscal Year
GAO	Government Accountability Office
IDP	Internally Displaced Person
IED	Improvised Explosive Device
IG	Inspector General
IMF	International Monetary Fund
INTERPOL	International Criminal Police Organization
IOM	International Organization for Migration
ISF	Iraq Security Forces
ISIL	Islamic State of Iraq and the Levant
ISR	Intelligence, Surveillance, and Reconnaissance

<b>Acronym</b>	<b>Definition</b>
ITEF	Iraq Train and Equip Fund
Lead IG	Lead Inspector General
Lead IG agencies	Refers to the DoD OIG, DoS OIG, and USAID OIG
NATO	North Atlantic Treaty Organization
NGO	Non-governmental organization
O&M	Operation and Maintenance
OCO	Overseas Contingency Operation
OFDA	U.S. Agency for International Development, Office of U.S. Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel
OIR	Operation Inherent Resolve
PRM	Department of State, Bureau of Population, Refugees, and Migration
STEF	Syria Train and Equip Fund
Treasury	U.S. Department of the Treasury
TSA	Transportation Security Administration
UN	United Nations
UNDP	United Nations Development Program
UNHCR	United Nations High Commissioner for Refugees
UNICEF	UN International Children's Emergency Fund
USAID	United States Agency of International Development
USAID OIG	U.S. Agency for International Development Office of Inspector General
WASH	Water, Sanitation and Hygiene

## Endnotes

1. Brett McGurk, Special Presidential Envoy for the Global Coalition to Counter ISIL, Special Briefing: "Update on Campaign Against ISIL," 10/07/2016; DoD, Press Briefing by Canadian Brigadier General D.J. Anderson, Combined Joint Task Force-OIR director of partner force development and the ministerial liaison team, via teleconference, 10/05/2016.
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