OPERATION INHERENT RESOLVE

AND OTHER OVERSEAS CONTINGENCY OPERATIONS

JULY 1, 2018- SEPTEMBER 30, 2018

ABOUT THIS REPORT

In January 2013, legislation was enacted creating the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. This legislation, which amended the Inspector General Act, requires the Inspectors General of the Department of Defense (DoD), Department of State (DoS), and U.S. Agency for International Development (USAID) to provide quarterly reports to Congress on designated overseas contingency operations. The DoD Inspector General (IG) has been designated as the Lead IG for Operation Inherent Resolve (OIR). The DoS IG is the Associate Inspector General for OIR. The USAID IG participates in oversight of the operation.

The Offices of Inspector General of the DoD, DoS, and USAID are referred to in this report as the Lead IG agencies. Other partner agencies also contribute to oversight of OIR.

The Lead IG agencies collectively carry out their statutory missions related to these overseas contingency operations, to:

- Develop a joint strategic plan to conduct comprehensive oversight over the contingency operation.
- Ensure independent and effective oversight of programs and operations of the Federal Government in support of the contingency operation through either joint or individual audits, inspections, and investigations.
- Report quarterly and biannually to the Congress and the public on the contingency operation and activities of the Lead IG agencies.

METHODOLOGY

To produce this quarterly report, the Lead IG agencies gather data and information from their agencies and open sources, including congressional testimony, policy research organizations, press conferences, think tanks, and media reports. DoD, DoS, and USAID officials also provide written responses to quarterly data call questions from Lead IG agencies.

The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, or evaluations mentioned or referenced in this report, the Lead IG agencies have not verified or audited all of the data and information provided by the agencies. For further details on the methodology for this report, see Appendix A.

OIR CLASSIFIED APPENDIX

This report also includes an appendix containing classified information related to OIR. This classified appendix is provided to relevant agencies and congressional committees. The topics covered in the appendix are listed in Appendix B.

FOREWORD

This Lead Inspector General quarterly report to the U.S. Congress is our report on Operation Inherent Resolve. This report discharges our individual and collective agency oversight responsibilities pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978.

The United States launched OIR in 2014 to defeat the Islamic State of Iraq and Syria (ISIS) and to set the conditions for follow on operations to increase regional stability. The strategy to defeat ISIS includes military operations, as well as support for local security forces, diplomacy, governance, and stabilization programs. This report provides information on the status of OIR according to the five strategic oversight areas adopted by the Lead IG agencies:

- Security
- Governance and Civil Society
- Humanitarian Assistance
- Stabilization
- Support to Mission

This report discusses the planned, ongoing, and completed oversight work conducted by the Lead IG Offices of the Inspector General and our partner oversight agencies during the period from July 1, 2018, through September 30, 2018.

Working in close collaboration, we remain committed to providing comprehensive oversight and timely reporting on these contingency operations.

Glenn A. Fine
Principal Deputy Inspector
General Performing the Duties
of the Inspector General
U.S. Department of Defense

Steve A. Linick
Inspector General
U.S. Department of State

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

On the Cover
(Top row) Iraqi Counter Terrorism Service operators demonstrate tactical rapelling skills during the 2nd School graduation in Baghdad, Iraq. (U.S. Navy photo); Members of the Iraqi Federal Police practice riot control techniques during training at Camp Dublin, Iraq. (U.S. Army photo); Members of the Iraqi Border Guard Force practice assembling weapons at the Besmaya Range Complex, Iraq. (U.S. Army photo); An F-16 Fighting Falcon over Iraq prepares to maneuver away after receiving fuel from a KC-135 Stratotanker. (U.S. Air Force photo). (Bottom row) U.S. tactical vehicles drive down a village street outside Manbij, Syria. (U.S. Army photo); New Zealand defense force personnel provide support by fire during a combined forces live fire exercise at Camp Taji, Iraq. (U.S. Army photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL

Glenn A. Fine

I am pleased to present this Lead Inspector General (Lead IG) quarterly report on the status of Operation Inherent Resolve (OIR) and three new classified operations. This is the 15th report on OIR summarizing the quarter's events and describing Lead IG and partner agency oversight work relating to OIR, and includes a classified appendix.

However, this is the first report on three new overseas contingency operations. On February 9, 2018, the Secretary of Defense designated three new named contingency operations: Operation Yukon Journey, and operations in Northwest Africa and East Africa. These operations, which are classified, seek to degrade al Qaeda and ISIS-affiliated terrorists in the Middle East and specific regions of Africa. We summarize these three operations briefly in the Executive Summary of the report and in more detail in the classified appendix to this report.

With regard to OIR, ISIS has lost control of all of the territory it once controlled in Iraq and remains in control only of an estimated one percent of territory it once held in Syria. This quarter, however, the Department of Defense (DoD) and a United Nations monitoring committee report stated that ISIS continued to move underground and solidify as an insurgency in Iraq and Syria. Despite the loss of almost all of its territory, the terrorist organization kept some of its bureaucratic structures in place and continued to raise funds. These operations, in combination with concerns about both the ability of the Iraqi Security Forces to operate without Coalition support and the ongoing Syrian civil war, raised the potential for an ISIS resurgence.

During this quarter, the DoD reiterated that its mission remained the "enduring defeat" of ISIS. However, U.S. policymakers issued statements about Iran and Syria that raised questions about how long U.S. troops will remain in Syria.

This quarter, the Department of State (DoS) continued efforts to support a stable democratic government in Iraq following parliamentary elections held last May. Both the DoS and the U.S. Agency for International Development (USAID) sought to stabilize war-torn areas in Iraq and Syria, support efforts to remove rubble and explosive remnants of war, and provide basic services so that internally displaced people could return home. USAID and DoS continued efforts to provide humanitarian aid to people in both countries.

As discussed in this report, this quarter the Lead IG agencies and our oversight partners issued 23 oversight reports related to OIR. These reports examined various activities, including contract and equipment management, disbursements for contingency operations, and sexual assault prevention and response program management. Lead IG investigations also resulted in 1 criminal charge, 6 debarments, and 13 personnel actions. As of September 30, the Lead IG agencies and their oversight partners had 45 ongoing and 26 planned oversight projects for OIR.

My Lead IG colleagues and I remain committed to providing quarterly reports on activities related to OIR and the three classified overseas contingency operations. We thank the dedicated employees of each Lead IG agency who conduct this important work, here in the United States and abroad.

Glenn A. Fine
Principal Deputy Inspector General Performing the Duties of Inspector General
U.S. Department of Defense

New Zealand defense force personnel provide support by fire during a combined forces live fire exercise at Camp Taji, Iraq. (U.S. Army photo)

CONTENTS

▌EXECUTIVE SUMMARY

ISIS LOSES TERRITORY AND CONTINUES TO MOVE UNDERGROUND

According to the Department of Defense (DoD), ISIS has lost control of all the territory it once controlled in Iraq, and remains in control only of an estimated 1 percent of territory it once held in Syria.[1] However, both the DoD and a United Nations (UN) Security Council monitoring committee report stated that an effective clandestine ISIS organization appears to be taking hold in both countries.[2]

The DoD reported to the DoD Office of Inspector General (OIG) that ISIS's retention of desert terrain along the Iraq-Syria border bolsters its ability to operate underground in Syria and to plan and carry out attacks against both U.S.-backed Syrian Democratic Forces (SDF) in the northeast and against pro-Syrian regime forces elsewhere.[3] Moreover, the UN committee report and the DoD stated that at least some of ISIS's bureaucratic structures remained intact, and ISIS continued to derive revenue from multiple sources, including drug trafficking, extortion, and cash reserves.[4] The report also said that a lower than expected outflow of foreign ISIS fighters suggested that many of them were hiding in sympathetic local communities in Iraq and Syria.[5]

The DoD reported to the DoD OIG that in Iraq ISIS has transitioned to an insurgency and was no longer conducting conventional operations.[6] ISIS violence in Iraq continued mainly along a crescent of territory stretching from Anbar province in the west to Diyala province in the east. The DoD also reported that desert and mountainous terrain hampered efforts by the Iraqi Security Forces (ISF) to remove ISIS from those areas. ISIS continued to carry out attacks against the ISF and to assassinate tribal leaders, mayors, and village elders, particularly at night. The attacks provoked popular outrage, intimidated local populations, and undermined people's confidence in the ISF, according to analysts and local media reports.[7] ISIS also increased attacks targeting electricity and power transmission infrastructure.[8]

Iraqi Counter Terrorism Service operators demonstrate tactical rappelling skills during the 2nd School graduation in Baghdad, Iraq. (U.S. Navy photo)

The DoD also reported to the DoD OIG that in Syria ISIS functions as a "hybrid organization" capable of fighting both as a conventional force and as insurgents. The DoD stated that the "illegitimacy of the Syrian regime, sectarian divisions within Syrian society, and the enormous task of rebuilding a country ravaged by civil war" leave Syria vulnerable to ISIS's resurgence.[9] Poor governance in opposition-held areas of Syria could also bolster ISIS.[10] ISIS continued to control pockets of territory in Syria's eastern provinces, southwest of the Euphrates River, and near Palmyra. It conducted mainly limited low-level attacks against the SDF, regime and pro-regime forces, and civilians. In one particularly high-profile cluster of terrorist attacks, ISIS reportedly killed at least 215 people in July in the southern province of Suweida.[11]

In addition, the DoD reported this quarter that ISIS fighters continue to successfully smuggle fighters from Syria into Iraq's Ninewa province, underscoring the organization's ability to blend in with local populations.[12] Moreover, most ISIS fighters in Iraq are Iraqi nationals rather than foreigners, which gives ISIS an advantage because the insurgents are familiar with the local terrain, language, and customs, according to media reports.[13]

U.S. POLICY IN SYRIA

The DoD reiterated to the DoD OIG that its mission under Operation Inherent Resolve (OIR) is to achieve the "enduring defeat" of ISIS. To that end, the U.S. military continued to support and enable local forces in the fight against ISIS remnants, train them to confront an insurgency, and help set conditions favorable to the return of millions of people displaced by fighting in both countries. The DoD reported that these goals are integral to achieving ISIS's "enduring defeat."[14]
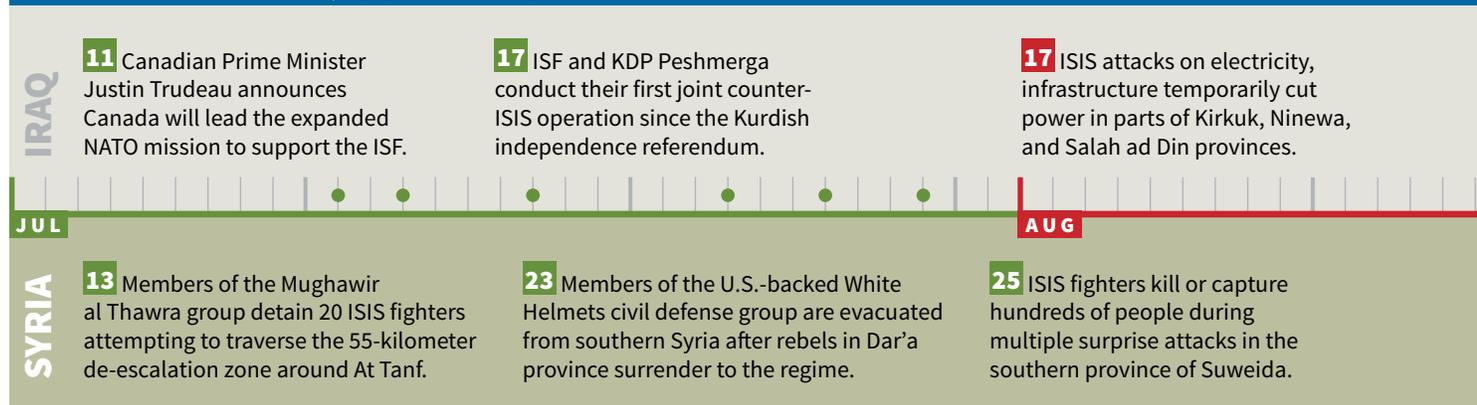
This quarter, National Security Adviser John Bolton stated that that U.S. troops would not leave Syria as long as Iranian troops and Iranian proxy militias remained outside of Iran.[15] However, military leaders told a congressional committee that the military objective in Syria remained the "enduring defeat" of ISIS.

Military leaders also testified this quarter that the troop deployment in Syria provided "residual benefits" to U.S. diplomats seeking to end the civil war. The DoD told the DoD OIG that sustained U.S. presence to defeat the remnants of ISIS and stabilize liberated territory gave the United States "leverage" and the time and space to influence a political resolution to the war and pursue diplomatic efforts to remove Iran from Syria.[16]

FUNDING TO DEFEAT ISIS DECREASES IN FY 2019

In September, Congress appropriated $1.35 billion to the Counter-ISIS Train and Equip Fund, which supports the DoD's fight against ISIS in Iraq and Syria by providing assistance to the ISF, Iraqi Kurdish Peshmerga, and vetted Syrian opposition fighters. The FY 2019 appropriation for this fund was 23 percent less than the FY 2018 enacted level and 3

SELECTED KEY EVENTS, 7/1/2018-9/30/2018

IRAQ

11 Canadian Prime Minister Justin Trudeau announces Canada will lead the expanded NATO mission to support the ISF.

17 ISF and KDP Peshmerga conduct their first joint counter-ISIS operation since the Kurdish independence referendum.

17 ISIS attacks on electricity, infrastructure temporarily cut power in parts of Kirkuk, Ninewa, and Salah ad Din provinces.

JUL   **AUG**

SYRIA

13 Members of the Mughawir al Thawra group detain 20 ISIS fighters attempting to traverse the 55-kilometer de-escalation zone around At Tanf.

23 Members of the U.S.-backed White Helmets civil defense group are evacuated from southern Syria after rebels in Dar'a province surrender to the regime.

25 ISIS fighters kill or capture hundreds of people during multiple surprise attacks in the southern province of Suweida.

percent less than the President's request. The appropriation law requires that $290 million of this funding be directed to the Kurdish Peshmerga and also permits the use of counter-ISIS funding to improve border security in neighboring countries to deny ISIS freedom of movement.[17]

IRAQ

Iraqi Forces Remain Reliant on Coalition Support

The DoD reported to the DoD OIG that Iraq's security forces continued to exhibit systemic weaknesses this quarter, including poor intelligence fusion, operational insecurity, ongoing corruption, and overly centralized leadership, among other problems.[18] The DoD said that the ISF is "years, if not decades" away from ending its reliance on Coalition assistance.[19] According to the DoD, the ISF remains heavily reliant on Coalition forces to gather intelligence and conduct surveillance and reconnaissance operations. The DoD also reported that it will take "a generation of Iraqi officers with continuous exposure to Coalition advisers" to change cultures and institutions that inhibit the establishment of a self-reliant Iraqi fighting force.[20] The DoD stated that its strategy to ensure the long-term defeat of ISIS continued to rely on Iraqi fighting forces, and that U.S. forces will remain in Iraq "as long as needed" to achieve ISIS's "enduring defeat."[21]

Human Rights Organizations Criticize the ISF

Human rights organizations criticized the ISF for heavy-handed counterinsurgency tactics and for civilian deaths, which those organizations said engender popular anger and create obstacles to the effective stabilization of liberated areas.[22] The Department of State (DoS) reported to the DoS OIG that in its assessment, the ISF continued to act with impunity. It also said that efforts to address abuses committed by the ISF and the Popular Mobilization Forces, an umbrella of militias set up to fight ISIS, remain ad hoc and only temporarily or locally effective.[23] Moreover, according to the DoS, allegations of mistreatment based on real or perceived connections to ISIS remained an obstacle to reconciliation and the effective rule of law.[24] Judges continued to try cases against suspected ISIS members *en masse*, and defendants

19 Human Rights Watch accuses the Iraqi Ministry of Interior of abusing and torturing detainees in and around Mosul.

28 U.S. personnel temporarily evacuate the U.S. consulate in Basrah after rocket attacks near the facility.

30 The Kurdistan Regional Government holds its first parliamentary elections in 5 years, with the Kurdish Democratic Party winning 44 percent of the vote and the Patriotic Union of Kurdistan winning 21 percent.

SEP

17 Ambassador James Jeffrey is appointed Special Representative for Syrian Engagement.

14 U.S. forces conduct military exercises near the At Tanf garrison in southeastern Syria.

17 Turkey and Russia agree on a de-escalation zone in Idlib province, halting the Syrian regime offensive on rebels there.

21 Kurdish officials state that all Kurdish People's Protection Unit (YPG) fighters and advisers have left the town of Manbij.

Key Observations and Developments in Operation Inherent Resolve this Quarter

- The DoD, the DoS, and a monitoring committee's report to the United Nations stated that ISIS has largely evolved from a **land-holding terrorist entity to an insurgency** with a network of clandestine cells.

- ISIS still holds pockets of territory east of the Euphrates River between Hajin and Abu Kamal in Syria, and the DoD stated that **U.S.-backed Syrian Democratic Forces face a difficult fight** against ISIS near Hajin.

- Clearing terrorists from remote and largely ungoverned terrain is a slow and difficult process, and **eliminating ISIS from rural Iraq and Syria could take years**.

- ISIS remained most active in Iraq along a crescent of territory stretching from Anbar province in the west to Diyala province in the east, where **desert and mountainous terrain facilitated insurgent operations**.

- National Security Adviser John Bolton stated that **U.S. forces would remain in Syria as long as Iranian and Iranian-proxy forces remain outside of Iran**, while the DoD stated that its basis for its presence in Syria remains the "enduring defeat" of ISIS.

- Iraq's Supreme Court **ratified the results of the May 12 parliamentary elections**, and the new parliament announced a new speaker and president. The president then designated a prime minister.

- The United States **temporarily suspended operations at the U.S. Consulate in Basrah** as Iran increased threats against U.S. personnel. Street protests had turned violent as well.

- The DoD reported that the **ISF continues to exhibit systemic weaknesses** in intelligence fusion and use, organizational management, and command and control processes.

- The DoD cautioned that it **could take decades** for the ISF to be self-reliant.

- About **1.9 million Iraqis remain internally displaced**, and their pace of returning home is slowing.

- The U.S. Government placed **renewed emphasis on helping vulnerable ethnic and religious minorities** in Iraq, including Christian and Yazidi populations.

often lacked access to evidence against them or were denied communication with an attorney prior to trial.[25]

Iraq's New Government Faces Obstacles to Providing Security and Stability

On October 3, 4 months after Iraq held parliamentary elections, the new president designated Adil Abd al Mahdi as its new prime minister. The DoS described Abd al Mahdi as a "consensus candidate" who received support from the majority of Shia political blocs in addition to Sunni and Kurdish blocs. According to media reports, some pro-Iranian political parties opposed Abd al Mahdi's nomination but failed to assemble a sufficient number of seats in the new parliament to block his nomination.[26]

As formation of the new governement progressed, unrest continued, particularly in Basrah province. Demonstrators protesting the lack of water, electricity, and jobs turned violent in September. Iran's consulate came under attack. The protests threatened to divert Iraqi troops from efforts to stabilize liberated areas in northern Iraq.[27] The DoS ordered the temporary closure of the U.S. Consulate in Basrah following rocket attacks near it, which Secretary of State Michael Pompeo attributed to Iran.[28]

Dangerous Conditions Continue to Prevent the Return of Almost 2 Million Displaced Iraqis

The DoS reported that the U.S. Government continued to support efforts to stabilize areas of Iraq liberated from ISIS, including by removing rubble and explosive remnants of war, rehabilitating public infrastructure, and restoring basic services.[29] However, according to the DoS, these efforts continued to face critical funding shortfalls, ongoing security threats, and slow progress due to the sheer magnitude of the problems.[30] Existing national reconciliation initiatives sponsored by the Iraqi government also continued to be insufficient to address the political, religious, economic, and ethnic tensions existing in Iraqi society.[31] The DoS reported that mistrust between communities remained high in religiously and ethnically mixed areas such as Kirkuk and in majority Sunni areas where elements of the population remained split over past or perceived allegiance to ISIS.[32]

These problems slowed the return of displaced people to their homes this quarter.[33] The International Organization for Migration reported that, as of September 30, almost 1.9 million Iraqis remain displaced inside Iraq, nearly a year after the official declaration of ISIS's territorial defeat. In some cases, entire villages remain empty, particularly those that previously had large Christian or Yazidi populations.[34] The U.S. Government continued funding efforts to support these ethnic and religious minority communities, as well as other particularly vulnerable ISIS victims. USAID and DoS announced new funding to help persecuted minorities restore their communities, promote economic recovery in northern Iraq, and prevent future atrocities. However, individuals who desire to return to their homes continue to face obstacles and delays.[35]

A U.S. Marine observes as supplies are dropped in the de-confliction Zone near At-Tanf garrison, Syria. (U.S. Marine Corps photo)

SYRIA

ISIS Regains Momentum, Moves Underground

The DoD reported to the DoD OIG that ISIS exploited last quarter's 2-month pause in the fighting in northern Syria to recruit new members, gain resources, and conduct attacks. This pause occurred when the People's Protection Units (YPG) that are part of the SDF left the battlefield to fight Turkish forces in the northwestern enclave of Afrin.[36] According to the UN monitoring committee report, the SDF subsequently regained the upper hand against ISIS on the battlefield. The DoD said the SDF pushed ISIS out of areas of northeastern Syria.[37]

DoD officials also reported that Syria's civil war, now in its 8th year, continued to hinder fighting against ISIS. Russia, Iran, and Turkey maintain troops in the country, creating a crowded battlefield. Pockets of opposition-held territory and general chaos caused by the war gave ISIS safe havens in areas beyond the reach of the SDF. Russia and Iran continued to support the Syrian regime, while Turkey maintained its support for certain opposition groups. In September, Russia and Turkey agreed to create a "demilitarized zone" in Idlib province, the last rebel stronghold, delaying a major regime offensive into the area. As of the end of the quarter, the cease-fire remained intact, with varying degrees of compliance from Syrian opposition groups within the province.[38]

Tensions with Iran and Russia Rise at the At Tanf Garrison

Approximately 200 U.S. personnel stationed at the At Tanf garrison in southeastern Syria train and advise a vetted Syrian opposition group to fight ISIS.[39] In September, Iran called

The DoD reported to the DoD OIG that ISIS exploited last quarter's 2-month pause in the fighting in northern Syria to recruit new members, gain resources, and conduct attacks.

for the United States to withdraw troops from the garrison and Russia warned of possible operations against what it referred to as "terrorists" operating there. U.S. Marines conducted 8 days of military exercises, which the DoD said were undertaken to ensure "heightened readiness and counter ISIS elements operating within the area."[40] Media reports described the exercises as a show of force meant to deter both Russia and Iran.[41]

The United States maintains a 55-kilometer "de-confliction zone" around the garrison. However, several Iranian-backed militias also operate in the area, and their presence creates the potential for violence with U.S. troops and U.S.-backed forces. While the DoD maintains that the purpose of the troop deployment at the garrison is to fight ISIS, it reiterated to the DoD OIG that the presence of the U.S. forces has the "ancillary benefit" of restricting Iranian freedom of movement and deters Iranian activities in the area.[42]

Independent Patrols Appear to Defuse Tension in Manbij, However Challenges Exist

U.S. and Turkish independent, coordinated military patrols near the northern Syrian town of Manbij appeared to defuse tension between the two countries this quarter.[43] The DoD reported to the DoD OIG that the patrols are part of a "roadmap" that the United States and Turkey agreed to in June to address Turkey's concerns over the presence of YPG fighters in Manbij. The DoD reported that "most, if not all" YPG fighters have withdrawn from Manbij.[44] Turkey considers the YPG a terrorist organization because of its ties to the Kurdistan Workers' Party, which has been waging an insurgency against the Turkish state since 1984.[45]

According to the DoD, the patrols—and the roadmap itself—represent an important step in ensuring "stability and security" in Manbij.[46] The roadmap is not yet fully implemented, but so far it appears to have achieved the U.S. goal of improving bilateral relations with Turkey, while also continuing to work with the YPG, which is the main fighting force in the SDF.[47] The DoD reported that the SDF remains the United States' most reliable partner in the fight against ISIS in Syria.[48]

Continued Conflict and Lack of Funds Hinder Stabilization Efforts and Humanitarian Assistance in Syria

U.S. stabilization efforts faced funding challenges this quarter following the Administration's decision to reprioritize $230 million in stabilization funds initially allocated to areas of Syria liberated from ISIS and not under Syrian regime control. Those funds have been allocated to other countries. While more than 10 countries pledged $300 million in stabilization funds for Syria this quarter, it was unclear how the halt in U.S. funding had affected ongoing Syrian stabilization programs or how the newly committed funds would be spent.[49]

In addition to funding challenges, U.S. efforts to support stabilization programs in Syria have suffered from a 6-year absence of a senior official reponsible for Syrian stabilization planning, according to a DoS OIG inspection report released this quarter. The United States closed its embassy in Damascus in 2012, the last U.S. Ambassador to Syria retired in 2014, and the Special Envoy for Syria position created in 2014 was eliminated in 2017. The DoS only this quarter named a new representative to Syria. The DoS OIG noted in the inspection report that "external constraints"—including restrictions on spending and the lack of a

United Nations or a host-country partner to conduct stabilization programs—had also hindered progress in U.S. efforts to support stabilization projects.[50]

In Idlib province in September, Syrian regime forces backed by Russia dropped barrel bombs in the last rebel-held areas, according to media accounts.[51] The fighting continued to impede humanitarian assistance and to displace more people. Violent clashes between the SDF and ISIS in the middle Euphrates River valley also led to some displacement of the local population.[52]

Classified Operations in the Middle East and Africa

On February 9, 2018, the Secretary of Defense modified existing military orders and designated one counterterrorism mission in the Middle East and two in Africa as overseas contingency operations. These classified operations seek to degrade al-Qaeda and ISIS-affiliated terrorists in the Middle East and specific regions of Africa.

On May 29, 2018, the DoD Inspector General was named as the Lead Inspector General for the three new overseas contingency operations -- Operation Yukon Journey, the Northwest Africa Counterterrorism overseas contingency operation, and the East Africa Counterterrorism overseas contingency operation. The Lead Inspector General named the DoS Inspector General as the Associate Lead Inspector General for the same set of operations.

To report on these new contingency operations, the DoD OIG submitted a list of questions to the DoD about topics related to the operations, including the objectives of the operations, the metrics used to measure progress, the costs of the operations, the number of U.S. personnel involved, and the reason why the operations were declared overseas contingency operations. The DoD provided classified responses to some of the questions, and those answers, along with an overview of the military activities during the quarter, are included in the classified appendix to this report.

However, the DoD was unable to provide complete answers to some questions in time for publication this quarter. The DoD did not answer the question as to why it was necessary to designate these existing counterterrorism campaigns as overseas contingency operations or what benefits were conveyed with the overseas contingency operation designation.

The DoD informed the DoD OIG that the new contingency operations are classified to safeguard U.S. forces' freedom of movement, provide a layer of force protection, and protect tactics, techniques, and procedures[53] However, it is typical to classify such tactical information in any operation even when the overall location of an operation is publicly acknowledged.

We will continue to seek answers to these questions in future Lead IG reports. As noted, further details of these operations are contained in the classified appendix to this report that will be available to appropriate congressional committees.

A Manbij Military Council member provides mounted security in the city streets of Manbij, Syria. (U.S. Army photo)

LEAD IG OVERSIGHT ACTIVITIES FOR OIR

Strategic Planning

Starting in late 2014, upon designation of the DoD IG as the Lead IG for OIR, the three Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OIR. That oversight plan has been updated each year. The *FY 2019 Joint Strategic Oversight Plan for Operation Inherent Resolve*, effective October 1, 2018, organized OIR-related oversight projects into five strategic oversight areas: Security, Governance and Civil Society, Humanitarian Assistance, Stabilization, and Support to Mission. The strategic plan was included in the *FY 2019 Comprehensive Oversight Plan for Overseas Contingency Operations*.

Audit, Inspection, and Evaluation Activity

The Lead IG agencies and 5 partner agencies completed 23 audit, evaluation, and inspection reports related to OIR from July 1 through September 30, 2018. These reports examined various activities that support OIR, including contracts and equipment management, disbursements for overseas contingency operations, and sexual assault prevention and response program management. Table 1 on page 12 lists the released reports by agency.

During this quarter, the Lead IG agencies and their oversight partners had 45 ongoing and 26 planned oversight projects for OIR.

Investigations

The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OIR during the quarter. The Lead IG agencies used investigators in Kuwait, Qatar, Iraq, Saudi Arabia, Egypt, and United Arab Emirates, as well as in Germany and Washington, D.C., to conduct their OIR-related investigations.

During this quarter, Lead IG investigations resulted in 1 criminal charge, 3 personnel actions, 1 suspension, 6 debarments, and 13 administrative actions. These cases involved wire fraud, procurement fraud, conspiracy to commit export violations, or diversion of humanitarian assistance.

The Lead IG agencies and their partner agencies closed 6 investigations, initiated 12 investigations, and coordinated on 82 open investigations involving grant and procurement fraud, corruption, theft, computer intrusions, and human trafficking allegations related to OIR.

Table 1.

Oversight Reports Issued this Quarter

Report	Release Date
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
Evaluation of Airborne Intelligence Surveillance Reconnaissance Processing, Exploitation, and Dissemination Process for Operation Inherent Resolve DODIG-2018-162 (classified report)	September 27, 2018
Audit of the Military Sealift Command's Maintenance of Prepositioning Ships DODIG-2018-151	September 24, 2018
U.S. and Coalition Efforts to Train, Advise, Assist, and Equip the Iraqi Police Hold Force DODIG-2018-147	September 10, 2018
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Department of State Stabilization Programs in Syria Funded Under the Further Continuing and Security Assistance Appropriations Act, 2017 ISP-I-18-29	September 26, 2018
Audit of the Department of State's Administration of its Aviation Program AUD-SI-18-59	September 25, 2018
Audit of Cost Controls Within the Baghdad Life Support Services Contract Food Services Task Order SAQMMA14F0721 AUD-MERO-18-55	August 30, 2018
Review of the Bureau of Administration, Office of Logistics Management, Critical Environment Contract Analysis Staff's Counterterrorism Vetting Function (Risk Analysis Management) AUD-MERO-18-56	August 27, 2018
Audit of Foreign Assistance for Internally Displaced Persons in Iraq ISP-I-18-56	August 22, 2018
Compliance Follow-up Review: The Worldwide Refugee Admissions Processing System Still Vulnerable to Potential Compromise ISP-C-18-31 (Classified Report)	August 15, 2018
Management Assistance Report: Medical Personnel Assigned to Protective Movement Details at U.S. Embassy Baghdad, Iraq, Lack Access to Needed Medications AUD-MERO-18-53	August 3, 2018

Report	Release Date
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk 8-000-18-003-P	September 25, 2018
AIR FORCE AUDIT AGENCY	
Facilities Maintenance 386th Air Expeditionary Wing Southwest Asia F2018-0037-RA0000	July 26, 2018
Disbursements for Contingency Operations 39th Air Base Wing Incirlik Air Base, Turkey F2018-0036-RA0000	July 25, 2018
Emergency Contingency Allowance Equipment F2018-0007-L40000	July 10, 2018
Sexual Assault Prevention and Response Program Management, 455th Air Expeditionary Wing F2018-0035-RA0000	July 5, 2018
Sexual Assault Prevention and Response Program Management, 386th Air Expeditionary Wing Southwest Asia F2018-0033-RA0000	July 2, 2018
ARMY AUDIT AGENCY	
Overtime Pay and Foreign Entitlements for Deployed Civilians U.S. Army Materiel Command A-2018-0075-IEX	July 30, 2018
Deployable Disbursing System U.S. Army Financial Management Command A-2018-0071-FMX	July 18, 2018
DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL	
CBP's International Mail Inspection Processes Need Improvement at JFK International Airport OIG-18-83	September 24, 2018
GOVERNMENT ACCOUNTABILITY OFFICE	
OVERSEAS CONFLICTS: U.S. Agencies Have Coordinated Stabilization Efforts but Need to Document Their Agreement GAO-18-654	September 27, 2018
MILITARY READINESS: DoD Has Not Yet Incorporated Leading Practices of a Strategic Management Planning Framework in Retrograde and Reset Guidance GAO-18-621R	August 10, 2018
Classified Report	

OPERATION INHERENT RESOLVE

OPERATION INHERENT RESOLVE

MAJOR DEVELOPMENTS THIS QUARTER

"We cannot emphasize enough that the threat of losing the gains we have made is real, especially if we are not able to give the people a viable alternative to the ISIS problem."
—Army Colonel Sean Ryan, spokesman for OIR

CONCERNS GROW OVER AN ISIS INSURGENCY

With ISIS defeated territorially in Iraq and remaining only in small pockets in Syria, the United States and the United Nations this quarter emphasized concerns that the terrorist organization was successfully moving underground. A report drafted by a UN Security Council monitoring committee stated in July that ISIS was in the process of "reverting from a proto-State structure to a covert network."[1] The report said that despite territorial losses in 2018, ISIS had "rallied," due in part to a brief loss of momentum by the U.S.-backed Syrian Democratic Forces (SDF), and was able to "prepare for the next phase of its evolution into a global covert network."[2]

The DoD reported to the DoD OIG this quarter that ISIS transitioned to a clandestine insurgency in Iraq and was no longer conducting conventional operations.[3] In Syria, the DoD said, ISIS continued to function as a "hybrid conventional fighting force"—operating both as soldiers and insurgents—in areas of Syria that remain under its control.[4] The DoD also said ISIS was working to "bolster its sleeper cells" and predicted that ISIS remnants would continue to operate as "geographically dispersed criminal gangs that clandestinely seek to return to insurgent operations."[5]

The monitoring committee report estimated ISIS membership in Iraq and Syria at between 20,000 and 30,000 individuals, divided roughly equally between both countries.[6] Last quarter, the DoD offered similar estimates to the DoD OIG. This quarter it told the DoD OIG that it did not consider ISIS's manpower a measure of the group's overall effectiveness, and instead relies on estimates of ISIS's capabilities, which remain classified.[7] Both the DoD and the monitoring committee report said that ISIS fighters were able to hide in sympathetic communities in both countries.[8]

The DoD reported that its mission is to secure the "enduring defeat" of ISIS. According to the DoD, that requires steps such as stabilizing northeast Syria and establishing local security forces in Iraq and Syria capable of maintaining security and conducting counterterrorism operations.[9] According to Secretary of Defense Mattis, the DoD's goal is to train local fighting forces "who can take over."[10] However, as will be discussed further in this report, there are significant challenges to developing capable and self-sufficient security forces in Iraq and Syria, and questions remain about the length of time it will take to train forces capable of preventing an ISIS resurgence. There are also significant challenges to U.S. efforts to address non-military issues, such as the promotion of democratic governance and civil society and the stabilization of liberated areas. These issues can also affect the ability of security forces to defeat ISIS.[11] Ongoing political uncertainty in Iraq and civil war in Syria also complicate efforts to confront an ISIS insurgency.[12] Therefore, the territorial defeat of ISIS is just one phase of what could be a lengthy campaign to achieve the "enduring defeat" of ISIS.

THE MISSION IN SYRIA EXPANDS

The DoD reiterated to the DoD OIG that under OIR the DoD's resources and authorities are focused exclusively on the "enduring defeat" of ISIS.[13] To that end, the United States continued to support the SDF in northeastern Syria and the Mughawir al Thawra (MaT) at the At Tanf garrison, a southeastern desert outpost near the Iraqi and Jordanian borders.[14]

Other Administration and DoS officials discussed this quarter a broader three-pronged U.S. policy for Syria. These policy goals include removing Iran and Iranian proxies from the country, influencing the outcome of the Syrian civil war now in its 8th year, and stabilizing areas of northeast Syria liberated from ISIS. While it remains uncertain what parts of this policy will rely on DoD resources, these non-military goals could keep the U.S. military involved in Syria after the defeat of ISIS.[15]

In September, National Security Adviser John Bolton stated explicitly that U.S. troops would not leave Syria "as long as Iranian troops are outside Iranian borders and that includes Iranian proxies and militias."[16] Bolton's statement was the first time the Administration had

linked continued U.S. military deployment in Syria to Iran's presence in the country, although the DoD said that the basis for its presence in Syria remains the "enduring defeat" of ISIS.[17]

Testifying at a congressional hearing, Robert Karem, then-Assistant Secretary of Defense for International Security Affairs, reiterated that U.S. military objectives remained "squarely focused on the ISIS fight," and said that he would "disaggregate" U.S. policy objectives regarding Iran and the civil war from military activities in Syria.[18] The DoD has also stated that the troop presence in Syria has the "ancillary benefit" of deterring Iran, and that the hard fighting that remains in the campaign to defeat ISIS will buy time for the U.S. diplomatic corps to achieve these political end states.[19]

The policy objective regarding Iran also prompted questions about the legal justification for maintaining U.S. troops in Syria, which currently relies on the 2001 Authorization for the Use of Military Force against those who "planned, authorized, committed, or aided the terrorist attacks that occurred on September 11, 2001," which has been interpreted as including ISIS.[20]

U.S. officials said that the U.S. troop presence under OIR supported efforts to achieve a peaceful resolution to Syria's civil war. Assistant Secretary Karem testified at the hearing that the U.S. troop deployment in Syria provided "residual benefits" to U.S. diplomats seeking to end the civil war. The DoD provided the DoD OIG with a similar response. It said that the U.S. military presence in Syria gave the United States "leverage" to influence a political resolution to the war.[21]

However, by linking the U.S. troop presence to Iran's presence and to the resolution of the Syrian civil war, these officials raise questions about when the U.S. troop presence will end: with the defeat of ISIS, the withdrawal of Iranian forces, or the end of the civil war. For more on U.S. policy in Syria, see the classified appendix.

GOVERNANCE AND STABILIZATION REMAIN CRITICAL ISSUES

As ISIS is defeated territorially, the United States has placed more emphasis on efforts to support governance and to stabilize areas liberated from ISIS in both Iraq and Syria. Distrust of government, problems delivering services, insecurity, economic challenges, the continued clandestine ISIS presence and activities, as well as longstanding religious and ethnic tensions can contribute to a resurgence of ISIS or similar violent extremists. The United States continued this quarter to support democratic governance structures and stabilization programs aimed at addressing these challenges.[22]

In Iraq, negotiations to form a new government began after the May 12 election, and at the end of the quarter the Iraqi parliament elected a new speaker and president, and the president designated a new prime minister charged with forming the new government. At the same time, unrest and instability in Basrah province, fueled by high unemployment, critical shortages of water and electricity, and government mismanagement, escalated into violence during the quarter.[23] Iraqi citizens attacked the Iranian consulate to protest what they viewed as Iranian interference in Iraqi affairs. Separately, after attacks on the U.S. Consulate in

As ISIS is defeated territorially, the United States has placed more emphasis on efforts to support governance and to stabilize areas liberated from ISIS in both Iraq and Syria.

A potential soldier waits in line for his interview and screening to enlist in the Syrian Democratic Forces at a recruitment center in Qantari, Syria. (U.S. Air Force photo)

Basrah, which the Secretary of State attributed to Iran's destabilizing efforts, the United States suspended operations at the Consulate and ordered the departure of U.S. diplomats and staff.[24]

In Syria, the stabilization of areas liberated from ISIS continued to pose complex challenges. For example, in Raqqah, improvements in services and stability allowed some residents to return, but daunting obstacles remained including clearing the extensive contamination from explosives. The civil war continued to produce new internally displaced people (IDPs) in need of humanitarian assistance, and the Syrian regime's expected offensive against the opposition in Idlib fueled uncertainties. Funding for stabilization activities also caused concern, as the DoS reprogrammed $230 million in stabilization assistance to other countries, while other nations pledged $300 million in stabilization assistance.[25]

In both Iraq and Syria, the need to remove explosive remnants of war remained an urgent and expensive task. In Iraq, the United States also continued to support stabilization projects to provide basic public services and health care, local security forces, and economic opportunity. In both Iraq and Syria, the successes against ISIS could founder, allowing a renewal of violent extremism, if issues of reconciliation and community justice are not addressed. Political, religious, and ethnic tensions exacerbated by ISIS and conflict present challenges to stabilization and the return of IDPs and refugees. Particularly vulnerable populations include displaced persons, relatives and suspected sympathizers of ISIS fighters, and minority religious communities such as Christians and Yazidis. The DoS worked with the Iraqi government on these difficult issues, but noted that national leadership is needed in Iraq, although some local programs exist. The DoS and USAID worked with the local population in northeastern Syria to seek to address these issues.[26]

DISPLACEMENT: THE HUMAN BAROMETER OF CONFI

Millions of Syrians and Iraqis have been forced to flee their homes due to civil war or the fight against ISIS. The majority became internally displaced, meaning that they did not leave their country. Instead, they fled to tent camps or to homes or abandoned buildings in neighboring towns or provinces. A minority left their country and became refugees. IDPs and refugees receive humanitarian assistance from the United Nations, USAID, the DoS, and other government and international aid agencies. Both groups face myriad hardships. Many tent camps for IDPs are overcrowded and insecure. Those who fled to urban areas often have limited access to food, medicine, and safe drinking water, and little opportunity for employment. Outside of Syria and Iraq, refugees face problems with housing, food, employment, and documentation.

According to the United Nations, approximately 6.2 million Syrians and 1.9 million Iraqis remain internally displaced. Another 5.6 million Syrians reside in the neighboring countries of Turkey, Lebanon, Jordan, and Iran. Significantly fewer Iraqis remain displaced as refugees.

The final rebel-controlled area, Idlib, is home to approximately 3 million people, of whom 2.1 million are estimated to be in need of humanitarian assistance. Around 1.4 million people are IDPs displaced from other areas of Syria.

In total, approximately half of Syria's entire pre-war population has been displaced by the conflict.
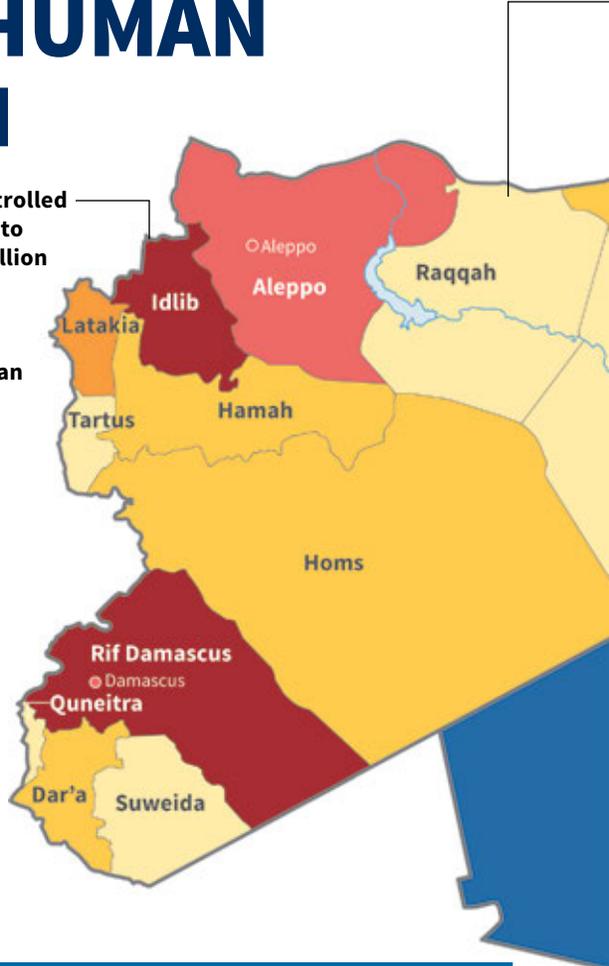

31%

of Syrians are IDPs as of July 2018.

More than 4 million of the 6 million Iraqis displaced by fighting have returned home. However, the pace of return has been much slower this year than in 2017, leaving nearly 2 million IDPs in camps or informal shelters. Barriers to return include damaged infrastructure, disrupted services, little prospect for employment, and unsafe conditions, including explosive hazards.

Number of Iraqi IDPs, in millions, January 2014 to September 30, 2018

Total IDPs: 2.0 million Total Returnees: 4.0 million
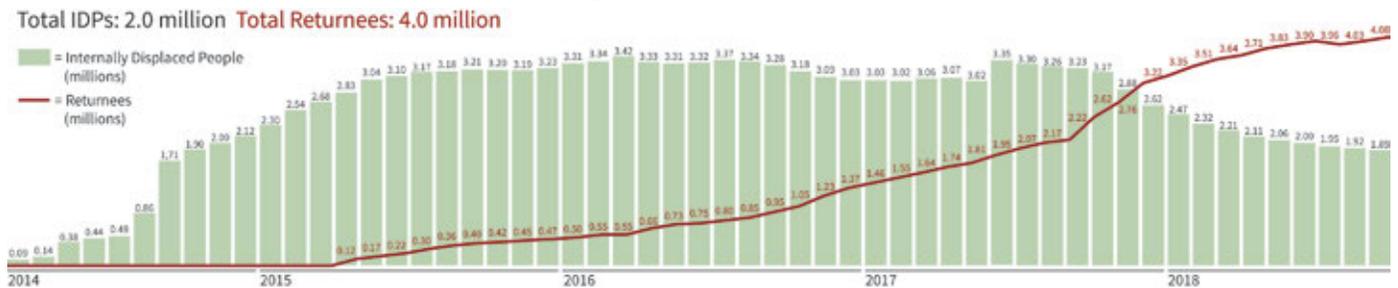
An estimated 152,360 individuals have returned to Raqqah city since October 2017. Many IDPs seek to return home, but conditions remain perilous due to high levels of destruction and the remnants of explosive hazards.
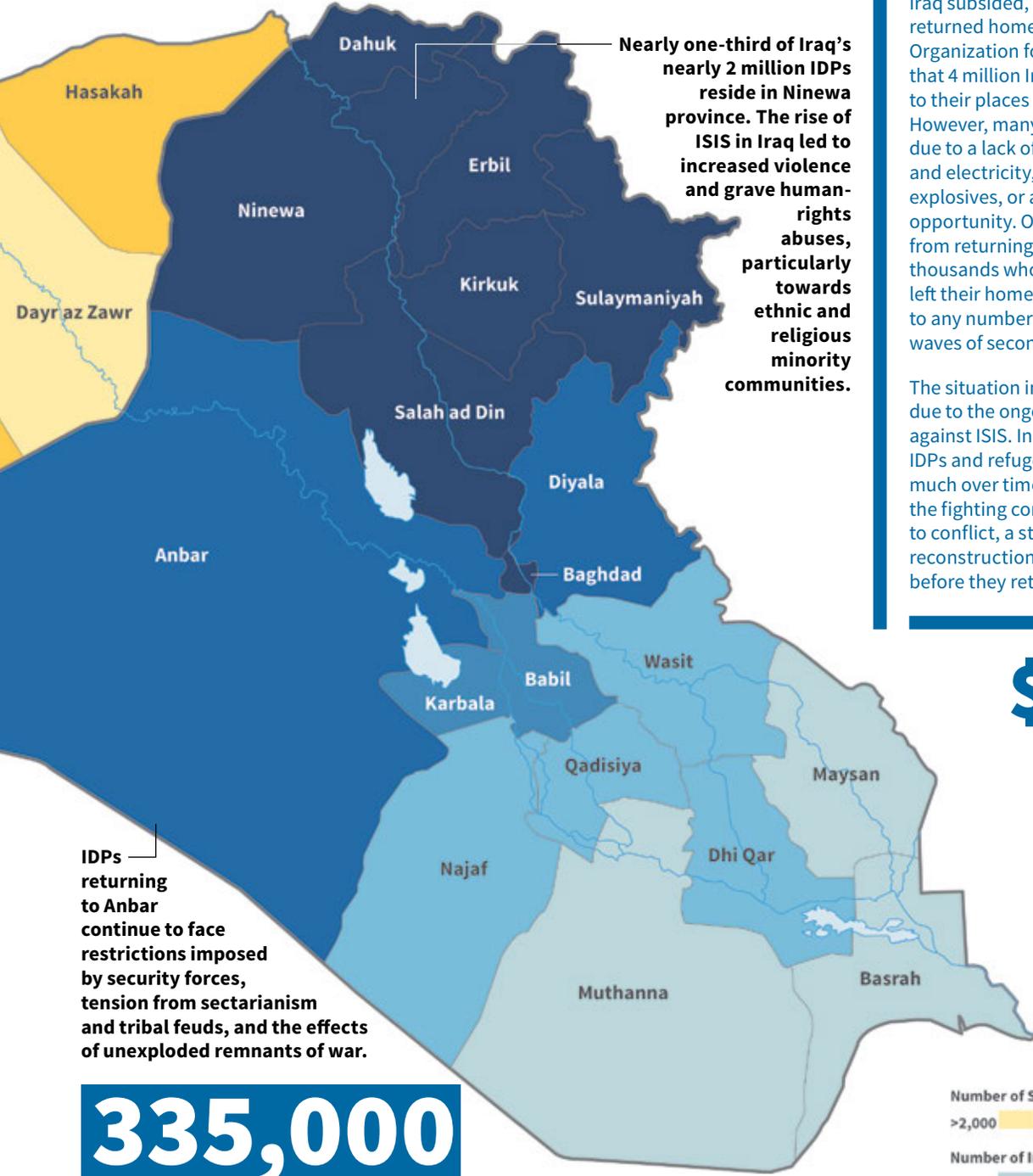
Nearly one-third of Iraq's nearly 2 million IDPs reside in Ninewa province. The rise of ISIS in Iraq led to increased violence and grave human-rights abuses, particularly towards ethnic and religious minority communities.

IDPs returning to Anbar continue to face restrictions imposed by security forces, tension from sectarianism and tribal feuds, and the effects of unexploded remnants of war.

335,000

families remain displaced in Iraq.

Map labels
Dahuk, Hasakah, Erbil, Ninewa, Dayr az Zawr, Kirkuk, Sulaymaniyah, Salah ad Din, Diyala, Anbar, Baghdad, Wasit, Babil, Karbala, Qadisiya, Maysan, Najaf, Dhi Qar, Muthanna, Basrah

Returnees

When fighting in a particular area of Iraq subsided, many displaced persons returned home. The International Organization for Migration estimates that 4 million Iraqis have returned to their places of origin since 2014. However, many postponed returning due to a lack of services, such as water and electricity, the presence of hidden explosives, or a lack of employment opportunity. Others were prevented from returning by armed militias. Tens of thousands who returned subsequently left their homes for a second time due to any number of these factors, creating waves of secondary displacement.

The situation in Syria has been different due to the ongoing civil war and fight against ISIS. In Syria, the number of IDPs and refugees has not changed much over time. People displaced by the fighting continue to wait for an end to conflict, a stable political future, and reconstruction of destroyed urban areas before they return home.

$7.9 Billion

Obligated USAID and DoS humanitarian assistance funds for Iraq and Syria through FY 2018

Number of Syrian IDPs by Province of Origin
>2,000 — 1,000,000+

Number of Iraqi IDPs by Province of Origin
>1,000 — 80,000+

Sources: See Endnotes, page 121

EVENTS IN IRAQ

SECURITY

ISIS Attacks Increase in Rural Areas

Security improved in Iraq's cities, particularly where opposition to ISIS among local Sunnis remains high.[27] While ISIS carried out medium-scale attacks in several cities, it was unable to undertake large-scale, high-profile attacks in major urban areas this quarter.[28] According to news reports, there have been so few mass casualty attacks in Baghdad that security forces removed approximately 300 police and security checkpoints and 1,000 barriers that had divided and walled off parts of the capital.[29]

However, ISIS remained active in rural areas, particularly along a crescent north of Baghdad that stretches across Anbar, Ninewa, Salah ad Din, Kirkuk, and Diyala provinces.[30] Most ISIS attacks this quarter occurred in these provinces, specifically in and around the Hamrin Mountains, the Jazeera Desert, and the town of Samarra.[31] Of 285 violent incidents tracked by the DoD OIG, 77 percent occurred along the crescent.[32] Of 149 ISF combat fatalities tracked by the DoD OIG, 92 percent occurred in these provinces.[33] For the second quarter in a row, U.S. Central Command (USCENTCOM) reported increases in violence in Kirkuk, Anbar, Salah ad Din, and Diyala provinces.[34]

ISIS fighters have attacked security forces, civilians, village and tribal leaders, and infrastructure. According to media reports, the group has assassinated three or four tribal leaders and village elders per week for the last six months.[35] According to the DoD, this quarter ISIS also stepped up attacks on electricity and power transmission stations.[36] Between July and September, ISIS fighters attacked more than a dozen energy infrastructure sites, cutting power to parts of Kirkuk, Ninewa, and Salah ad Din provinces and feeding popular anger over the lack of electricity.[37]

The DoD reported to the DoD OIG that the mountainous and desert terrain in these provinces, coupled with a lack of a persistent security presence in rural and under-governed areas, provides ISIS a safe haven.[38] Moreover, according to outside analysts, most ISIS fighters remaining in Iraq are Iraqis—not foreign fighters—who know the area and speak the language, which hampers efforts to counter them.[39] Provincial leaders stated that multiple poorly-coordinated Iraqi forces operating different checkpoints means that no single command is in charge of security in the provinces. As a result, ISIS fighters can avoid security forces and move undetected.[40] Residents also have complained that the ISF often uses heavy-handed tactics during clearing operations, which leads to popular mistrust of security forces and potentially hampers intelligence gathering because residents refrain from offering information.[41]

ISIS fighters have significant freedom of movement at night.[42] The DoD reported to the DoD OIG that the ISF conducts 24-hour checkpoint operations, but does not conduct night patrols due to the lack of training and equipment for combat at night.[43] The DoD reported that Coalition surveillance drones operate at night and strike identified ISIS fighters. Coalition personnel refer reports of suspicious activity that does not meet strike criteria to Iraqi forces for investigation the next day.[44] However, based on the group's continued pace of attacks, this method of operation does not appear to be sufficient to curtail ISIS's nighttime movement.[45] For more on ISIS attacks in Iraq, see the classified appendix.

Figure 1.

Iraq's Mountainous and Desert Terrain
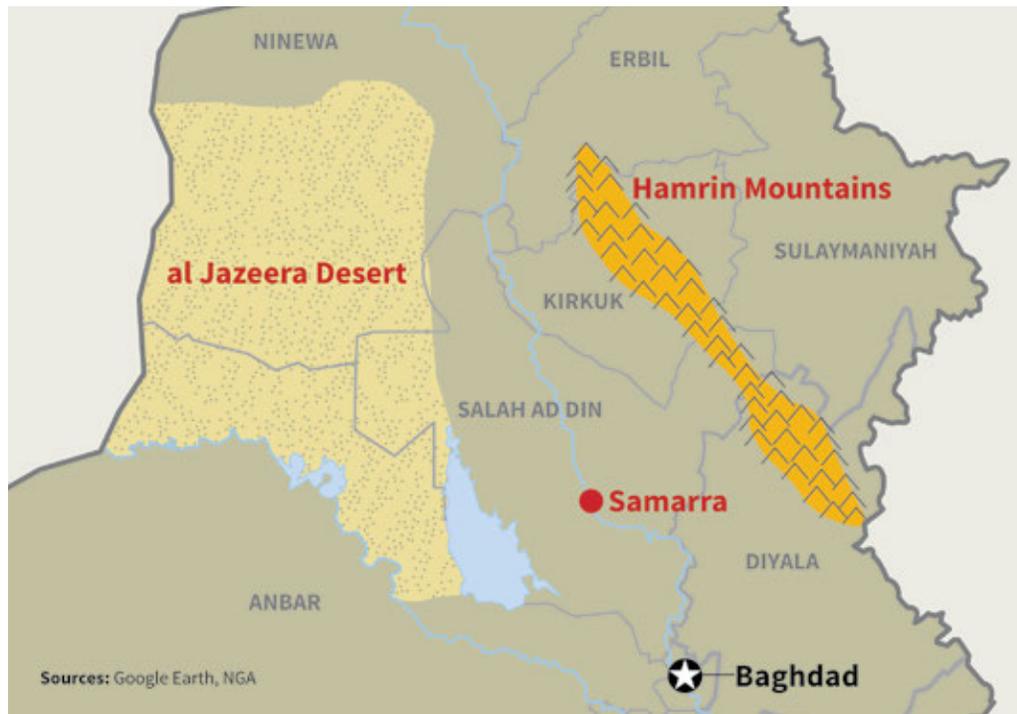
ISF security operations along the crescent also appeared to be making only halting progress this quarter.[46] Journalists accompanying Iraqi forces on an operation in Salah ad Din reported that the Iraqi unit failed to capture or kill a single ISIS member during two days of searching through terrain where ISIS had previously operated.[47] Furthermore, after the unit withdrew, at least two dozen ISIS attacks occurred against civilians and remaining security forces in the area.[48] Iraq's terrain in these areas, especially mountains, irrigation canals, and dense palm forests, also hinder clearing operations.[49] For an overview of Iraqi terrain, see Figure 1.

Cooperation Improves Between the ISF and Peshmerga, But Tensions Hamper More Significant Coordination

This quarter, the ISF and the KDP Peshmerga, a faction aligned with the Kurdistan Democratic Party, conducted their first joint clearing operation since clashes broke out between them following the September 2017 referendum on Kurdish independence. The DoD said that the success of the operation potentially lays the groundwork for future joint operations.[50] However, while the operation was considered a success, other indicators pointed to ongoing tensions between the two forces. In July, the Peshmerga rejected a request from the Iraqi military to operate against ISIS in Kurdish-controlled areas near Kirkuk.[51] Kurdish media continued to report on alleged ISF abuses against Kurdish forces.[52] Kurdish officers told journalists that their forces are often unable to pursue ISIS fighters because they take refuge in the buffer zone between ISF and Peshmerga front lines, which run south of the Iraqi Kurdistan Region.[53]

Intelligence officers from Iraq, the U.S., U.K., Denmark, Singapore and Spain meet for an intelligence workshop between Iraqi and coalition partners supporting OIR. (DoD photo)

DoD: "Years, if Not Decades" until ISF is Able to Secure "Enduring Defeat" of ISIS

According to the DoD, Coalition training and advising has improved the tactical capabilities of the ISF. However, systemic weaknesses remain, many of which are the same deficiencies that enabled the rise of ISIS in 2014.[54] The ISF continues to suffer from poor management of intelligence; corruption and "ghost soldiers"; overlapping command arrangements with conflicting chains of command; micromanagement; and inefficient and inadequate systems for planning and transmitting orders. These deficiencies are identified more universally as critical problems that undermine military effectiveness in developing countries.[55] The Coalition helps address these deficiencies, but according to information provided by the DoD to the DoD OIG, long-term training that will take "years, if not decades" is necessary for the ISF to manage insurgent threats without Coalition support.[56] This assessment of the ISF, in turn, raises questions about the duration of the OIR mission since the goal of that mission is defined as the "enduring defeat" of ISIS.

THE ISF LACKS INTELLIGENCE CAPABILITIES

The DoD reported "it is not possible" to enable the ISF's intelligence apparatus to analyze and combine intelligence to produce actionable information.[57] Rather, Coalition personnel gather ISF intelligence, fuse it with Coalition intelligence, and hand the resulting actionable intelligence back to the ISF.[58] While this has provided the ISF with intelligence for the fight against ISIS, it also demonstrates the complete reliance of the ISF on Coalition forces for counter-ISIS intelligence.[59] This strategy risks an enduring coalition presence in Iraq for years to come.

The DoD reported that the ISF remains "years, if not decades" away from ending its reliance on Coalition intelligence, surveillance, and reconnaissance, and intelligence fusion capabilities, despite efforts to develop an Iraqi capability.[60] The DoD reported that Coalition advisers train the ISF on how to exploit intelligence and encourage Iraqis to utilize their own capabilities before they rely on Coalition support.[61] For instance, there is a shortage of airborne intelligence platforms, trained pilots, and analysts.[62] The Coalition has not trained any ISF drone operators.[63] This problem is exacerbated by the fact that the ISF relies on drones primarily to gather imagery to enable senior officers to "mission command" ground forces, rather than for gaining intelligence or target developments.[64] In effect, this means that drones primarily enable micromanagement of ground operations by distant officers, rather than improving intelligence of enemy movements. The DoD did not report any improvements in ISF utilization of drones.[65]

Moreover, according to the DoD, the ISF struggles with an institutional reluctance to share information.[66] Senior leaders tend to stovepipe intelligence rather than share information and hand off missions to other units.[67] Coalition advisers have encouraged information sharing, but overcoming cultural aversions to sharing intelligence remains difficult.[68]

CORRUPTION CONTINUES IN SECURITY MINISTRIES

The DoD reported that despite efforts to counter corruption within the Ministry of Defense (MoD) and Ministry of Interior (MoI), these ministries are likely still accepting bribes and maintaining "ghost soldiers"—troops who receive salaries but who are not, in fact, in military service.[69] DoD officials reported that they did not witness these practices directly, but that despite efforts to counter corruption "it is likely that these [corrupt] activities are occurring and there has been little change in the ISF through our efforts."[70] The DoD reported that no progress has been observed in developing merit-based promotions and modern human resources systems, and that the ISF still uses a regimented legacy system for promotions.[71] The DoD reported "with moderate confidence" that the Iraqi MoD has an official process for merit-based promotions, training, command arrangements, and information management, but they are not supported by a strong information technology system.[72] In addition, the DoD reported that processes are not well documented, and it is unclear to what extent the ISF follows them.[73] Promotions and command decisions are made at the highest level and are highly centralized, with promotions and assignments handled twice a year in January and June or July for all positions below the rank of officer.[74] The DoD said it currently has little insight into Iraq's process for promoting officers and assigning them to commands and does not monitor promotions and command appointments, although DoD efforts are underway to help the ISF implement a new human resources management system.[75]

REDUCING CENTRALIZED DECISION-MAKING MAY TAKE "A GENERATION"

The DoD reported that the ISF's command structure remains extremely centralized, with orders ranging from minor administrative tasks to operational redeployments of troops requiring approval from the chief of staff of the Joint Operations Command-Iraq or even from the Prime Minister's Office itself.[76] Coalition officials acknowledged that it is likely to take "a generation of officers with continuous exposure to Coalition advisers" before changes to the centralized command structure take hold.[77] The Coalition suggested this dynamic may change as officers who served under the

(continued on next page)

DoD: "Years, If Not Decades" until ISF is Able to Secure "Enduring Defeat" of ISIS *(continued from previous page)*

government of former Iraqi President Saddam Hussein begin to retire, and as Coalition advisers encourage the use of a decentralized command and greater reliance on the initiative of lower level commanders.[78]

ISF RELIANT ON ANALOG TACTICS IN A DIGITAL WORLD

The DoD reported that the ISF's information management processes are archaic, overly centralized, and insecure, which potentially undermines operational flexibility, security, and effectiveness. The ISF Joint Operations Command processes all administrative, logistical, and operational requests through hard copies, obstructing timely decision-making.[79] As noted above, decision-making is not delegated down, and all orders must receive higher approval, occasionally from the Prime Minister himself.[80]

There are no real-time or near real-time ISF battle-tracking systems, and ISF senior leaders rely on the Coalition personnel seated with them in the Joint Operations Command center for updates on ISF operations.[81] In effect, this means that the Iraqi senior leadership is dependent on the Coalition for information about their own military's operations.[82] For other communications, the DoD reported that the ISF "could not currently function" without using personal cell phones.[83] Operational security is undeveloped, and ISF personnel rely on unsecured mobile phone networks, software, and civilian internet connections.[84] The use of hard copies exacerbates delays when requiring approvals outside of the Iraqi Joint Operations Command, and the lack of a codified organizational system risks that documents will be misplaced or duplicated.[85]

Coalition Operations and Training Progress

According to the DoD, 227 Iraqis in the ISF graduated from 9 specialized "Train the Trainer" courses this quarter, bringing the total trained to 1,543 Iraqi personnel.[86] Graduates return to their units and conduct training exercises there, but also serve as assistant instructors at other Coalition Build Partner Capacity sites.[87] While these training efforts have contributed to Iraqi capabilities, the DoD reported that they have not yet decreased the need for Coalition trainers to work with Iraqi forces because new graduates are continuing to work as assistant instructors alongside Coalition personnel.[88] There is also a significant shortfall in Coalition trainers.[89] The DoD reported that the Coalition is working with the ISF to have ISF trainers take over as the primary trainers in ISF-run training facilities.[90] For an overview of all training of Iraqi forces, see Table 2.

The DoD reported that 629 Iraqi Air Force students were in training this quarter, and the full Iraqi Air Force strength was approximately 5,000 airmen.[91] Air operations against ISIS in Iraq continued, with slight increases in the number of strikes and targets. The Coalition conducted 67 strikes in Iraq, hitting at least 202 targets, up from 63 strikes and at least 188 targets in the previous quarter.[92] The majority of targets were ISIS-held buildings, caves, tunnels, and shelters.[93] Most strikes occurred in Anbar and Ninewa provinces.[94] In July,

Table 2.

Training Numbers Since January 2015 and 4th Quarter FY 2018

Forces	Number Trained Since January 2015	Number Trained 4th Quarter FY 2018
Army	~60,393	5,516
Air Force	Tracked by OSC-I	
Counter Terrorism Service	~19,984	881
Border Guards	~10,043	1,194
Tribal Forces	~11,197	—
Federal Police	~6,769	1,123
Local Police	~20,807	2,063
Emergency Unit	~6,201	1,419
Explosive Ordnance Disposal	Tracked by Iraqis	
Peshmerga	~31,736	867

Source: DoD

the Coalition confirmed that 77 civilian deaths reported by Amnesty International in June resulted from Coalition airstrikes. Previously, Coalition officials had criticized Amnesty International for reporting that number without first consulting with the Coalition.[95]

Iraqi Police Hold Force Training Continues, but Questions About Capabilities Persist

The Coalition continued to provide support to Iraqi Police Hold Force units this quarter. Hold forces include Federal Police, Local Police, Energy Police, and Border Guard units, which are tasked with securing liberated areas to prevent the return of ISIS. In an evaluation released this quarter, the DoD OIG found that while Iraqi Police Hold Force units received appropriate training and equipment to establish a security presence, the lack of advisers supporting hold force units limited the DoD's ability to assess unit capabilities and operations.[96] Specifically, the DoD OIG was "unable to determine whether the U.S. and Coalition efforts increased the capability of Iraqi Police Hold Force units because the training and deployment of Iraqi Police Hold Force units was still underway, and there are no U.S. or Coalition advisors assigned at the unit level to observe their effectiveness."[97]

Additionally, the report found that the Coalition was only aware of the locations of 31 of the 99 "Border Guard in a Box" equipment sets, the mobile police command stations that were distributed to the ISF.[98] This finding, coupled with the ongoing issue of corruption within the ISF, as discussed on page 25 of this report, raises concerns about the ability of the DoD to keep track of equipment distributed to the ISF. As discussed on pages 84 and 86 of the oversight section, the DoD OIG is currently conducting an audit of the Iraqi Border Guard equipment, including requirements and accountability.

> **The DoD OIG found that while Iraqi Police Hold Force units received appropriate training and equipment to establish a security presence, the lack of advisers supporting hold force units limited the DoD's ability to assess unit capabilities and operations.**

Additionally, the DoD OIG report found that Coalition forces have advisers working with tribal forces, Counter Terrorism Services, and Federal Police units conducting offensive operations, and that it was a "deliberate choice" not to provide advise and assist support to Iraqi Police Hold Force units conducting hold force operations.[99] In 2019, the Coalition is planning to shift training efforts from a fifty-fifty split between the Ministry of Defense and Ministry of Interior to a focus on the Interior Ministry, including police hold forces.[100] These findings coupled with the open source information on the continuing strength of ISIS in "liberated" areas of Iraq, raise questions about whether the Coalition has sufficient advisors to support both ongoing offensive operations and to help hold forces secure areas cleared of ISIS, and whether current holding operations are effective and able to prevent an ISIS resurgence.

NATO Training Expands

In July, Canadian Prime Minister Justin Trudeau announced that Canada will lead an expanded NATO mission in Iraq, and will deploy an additional 250 military personnel and 4 helicopters to support the operation.[101] In total, the new mission will involve approximately 500 NATO military personnel and will focus on developing Iraq's professional military education system, assisting the Iraqi government build a more credible, sustainable, transparent, and effective national security structure, and scaling up NATO's train and advise activity.[102] USCENTCOM Commander General Joseph Votel stated the NATO mission will help with areas of security sector reform that the Iraqis have identified.[103] In August, Canadian Major General Dany Fortin was selected to lead the mission. General Fortin expressed confidence that the training effort would be able to filter out militias and war criminals, and stated that only troops "under the direct and effective control of the Iraqi government" will receive training.[104]

Some PMF Militias Continue to Operate Independent of the ISF

In August, the deputy chairman of Iraq's Popular Mobilization Committee, who serves as the de facto head of the Popular Mobilization Forces (PMF), ordered PMF forces to withdraw from cities liberated from ISIS in Salah ad Din, Anbar, and Ninewa provinces. The move was intended to reduce tension between the largely Shia PMF units operating in those areas and the local Sunni population.[105] Shortly afterward, however, Prime Minister Abadi rescinded the order, warning against efforts to "politicize" the PMF, and decreed that all PMF operations must be coordinated through the Prime Minister's Office.[106]

The incident underscores the continued independence of the PMF, an umbrella organization of more than 50 militias stood up in 2014 to fight ISIS, despite multiple attempts by the Iraqi government to bring it under its control by incorporating it into the ISF.[107] The DoD reported to the DoD OIG that there continued to be no institutionalized relationship between PMF units and the ISF. Instead, cooperation and coordination between them remain a function of location and personal relationships between commanders.[108] No progress was made toward resolving the ambiguous status of the PMF this quarter, in part due to the ongoing negotiations to form a new government in the wake of parliamentary elections, according to the DoD.[109]

The PMF includes several large, influential Shia militias aligned with Iran, and the head of the Popular Mobilization Committee has close ties to Iran. The influence of these Shia militias in both the security sector and the political process—and their continued willingness to act independently of the ISF—increases Iran's influence in Iraq.[110]

Iraq's new government must decide whether to retain the PMF as a separate entity, absorb it into the ISF, or disband it.

The PMF gained significant public and political support as a result of fighting ISIS. According to the International Crisis Group, the PMF is capitalizing on its reputation and popularity with the Iraqi people. However, the PMF's post-liberation role has resulted in pushback both in Sunni-dominated areas and in the predominantly Shia south.[111]

The DoD reported to the DoD OIG that Iraq's new government must decide whether to retain the PMF as a separate entity, absorb it into the ISF, or disband it.[112] The International Crisis Group cautioned that full integration of the PMF into the formal security institutions is currently politically impossible, and recommended that the Iraqi government work to resolve the legal ambiguities around the PMF's status, provide work for unemployed fighters, and continue building formal institutions that are less reliant on paramilitary assistance.[113]

In the meantime, the PMF's lack of professionalism and training, along with sectarian divides and political agendas, will likely continue to generate friction with civilians in areas it controls, potentially weakening governance and undermining confidence in the state.[114] For more on the PMF, see the classified appendix.

Iranian Proxies in Iraq Increase their Threatening Posture Toward U.S. Personnel

According to the DoD, approximately 100 to 150 Islamic Revolutionary Guards Corps—Quds Forces (IRGC-Quds Force) and Iranian Ministry of Intelligence personnel were deployed in Iraq supporting Iranian-aligned Shia militia groups this quarter.[115] According to the DoD, Iranian proxies were likely responsible for two attacks targeting U.S. facilities in Iraq this quarter: mortar attacks that targeted the Green Zone and landed near the U.S. Embassy in Baghdad, and rocket attacks that targeted the Basrah Airport, near the U.S. Consulate General.[116] The United States condemned Iran for the attacks, and warned that Iran would be held responsible for attacks by its proxies on American personnel and facilities.[117]

On September 29, Secretary of State Pompeo ordered the temporary departure of all personnel from the Consulate in Basrah in response to Iranian threats and the overall security environment. A temporary suspension of operations of the Consulate followed.[118] According to the DoD, Iranian proxies continued threat messaging against the U.S. presence in Iraq and working to gain access to strategic locations for targeting and surveillance.[119]

The DoD also reported that Iran has continued to provide significant support to armed groups in Iraq, including missiles and rockets that are transported through border crossing points.[120] Other support included combat intelligence training, munitions, and Iranian military grade hardware such as drone surveillance operations.[121] Iranian-backed groups have also engaged in running illegal checkpoints, smuggling, drug and oil trafficking, bribery, and extortion, with uncontrolled Iranian proxy activity in Basrah and Anbar provinces serving as examples for the lawlessness of proxy groups inside Iraq.[122]

The DoD reported to the DoD OIG that if left unchecked, Iranian-sponsored harassment of U.S. forces could increase, and Iranian influence operations could increase as they vie for influence in the new government.[123] For more on Iranian activity in Iraq, see the classified appendix.

GOVERNANCE AND CIVIL SOCIETY

Iraq Forms a New Government

On August 19, Iraq's Supreme Court ratified the results of the May 12 parliamentary elections, resolving allegations of fraud and voting irregularities. The Shia Sairoon (Moving Forward) coalition, led by cleric Moqtada al Sadr, won the most seats in the election, followed by the Shia Fateh (Conquest) coalition headed by pro-Iran Badr Organization leader Hadi al Ameri.[124] Negotiations to form a new government started in the May election, and ended in September with the appointment of several new officials.[125]

The new parliament elected Mohamed Rikan al Halbousi, the former governor of Anbar province, as Speaker of Parliament on September 15.[126] About 2 weeks later, parliament elected Kurdish leader Barham Salih of the Patriotic Union of Kurdistan (PUK) as President.[127] President Salih then selected Adil Abd al Mahdi, an economist who served as vice president of Iraq from 2005 to 2011, as the Prime Minister-designate and charged him with forming a new government.[128] Earlier in September, Abd al Mahdi was viewed as a consensus candidate after he assembled support from the major Shia blocs and the Sunni and Kurdish blocs in the newly elected parliament, but Fateh party leader al Ameri and former Prime Minister Nouri al Maliki attempted unsuccessfully to block Abd al Mahdi's designation.[129]

U.S. Ambassador to Iraq Douglas Silliman sent a tweet to Prime Minister-designate Abd al Mahdi congratulating him and stating that, "the USA will work with the new prime minister to help his government meet the needs and aspirations of all the people of Iraq."[130] Secretary of State Pompeo expressed the same sentiments to Abd al Mahdi and President Salih.[131] According to media reports, Iranian President Hassan Rouhani also called Salih to offer his congratulations.[132]

The new Prime Minister will need to name two dozens cabinet ministers who require the parliament's approval, which may prolong the political negotiations that have dominated the government's agenda since the May elections. Now that Iraq's government has designated its three top leaders, however, they can turn to addressing the central issues. These include post-ISIS reconciliation between Iraq's many ethnic and religious groups, unemployment, economic turmoil, control over all armed militias, and returning people to their homes.[133] For more on the new Iraqi government, see the classified appendix.

Parliamentary Elections Held in Iraq's Kurdistan Region

On September 30, the Kurdistan Regional Government (KRG) conducted its first parliamentary election in five years. Of the 3.1 million eligible Kurdistan region voters, 58 percent voted, the lowest turnout since Kurdistan's first parliamentary election in 1992. On October 4, Kurdistan's Independent High Elections and Referendum Commission announced official results showing the KDP winning the most votes, 44 percent, followed by the PUK, with 21 percent, Gorran with 12 percent, and New Generation with 8 percent.[134]

The DoS reported that the strong showing by the KDP and PUK could lead to a more functional Iraqi Kurdistan Parliament that is able to enact much-needed government reform legislation.[135] KRG officials laid out a series of challenges to surmount in 2018. Since the

KURDISTAN ELECTIONS

85%
Ballots counted
as of Oct. 4

GREATEST NUMBER
OF VOTES

KDP **44%**

PUK **21%**

Gorran **12%**

New
Generation **8%**

Key Government Leaders in Iraq's Newly-Formed Government

PRIME MINISTER-DESIGNATE ADIL ABD AL MAHDI:
- Served as Vice President, Minister of Oil, and Minister of Finance.
- Political roots in Islamic Supreme Council of Iraq and earlier in the Communist Party; spent past two years forging independent reputation outside of politics.
- Supports strategic partnership with the United States.
- Faces November 1 deadline to present a new cabinet to the parliament for approval.

PARLIAMENT SPEAKER MOHAMMED HALBUSI:
- 37-year-old secular Sunni with prior government experience as a member of parliament and as governor of Anbar province.
- Election as Speaker with the support of the Iranian-aligned Bina bloc.
- Maintains a productive relationship with the United States and is committed to continuing U.S.-Iraq partnership.

PRESIDENT BARHAM SALIH
- Served as Iraq's Deputy Prime Minister and Prime Minister of the Kurdistan Regional Government, and partnered in advancing U.S.-Iraq security and economic agenda.
- Has strong ties to the United States, having represented the PUK in Washington, and Iran.
- Demonstrated effectiveness working across sectarian lines.
- Left the PUK to form an opposition group in 2017 and returned to it just prior to his election as President.
- Expected to advocate for bringing Kurdish and Arab regions together.

September 2017 Kurdistan independence referendum, resolving the disputes between the Kurdistan Region and the central government has been a key to Iraq's future and could help confront or prevent an ISIS insurgency. At the same time, the KRG is trying to bolster a struggling economy and confront the loss of Kirkuk and most of its oil fields to Iraq's central government in October 2017. The stability of the Iraqi Kurdistan Region remains of central importance to a stable, unified, and prosperous Iraq.[136]

Instability in Basrah Escalates

This quarter, hundreds of citizens in Basrah province took to the streets to protest the lack of jobs, safe drinking water, and electricity. Demonstrators set fire to the Iranian consulate.[137] Protests also broke out over a lack of electricity in neighboring provinces.

According to the DoD, the unstable situation presents a significant challenge to the new Iraqi government and has the potential to fuel extremism and to draw the ISF away from operations against ISIS, which are concentrated mainly in the north.[138]

The DoS reported to the DoS OIG that the ISF was implicated in the deaths of more than a dozen protestors as they sought to quell demonstrations. Prime Minister Abadi publicly committed to conducting an investigation into the deaths. However, as of the end of the quarter, the government had not announced any information on the investigation.[139]

Iraq's southern provinces, including Basrah, have long suffered from a lack of basic services. Years of poor management have allowed the water to become brackish and undrinkable.[140] Farmland has been devastated, forcing farmers to abandon their land and move to cities. Excessive water use upstream, coupled with excavation and dredging, have allowed saltwater from the Persian Gulf to overrun the Shatt al Arab River, a waterway formed by the confluence of the Tigris and Euphrates Rivers.[141]

Some Iraqis blamed Iran and Turkey for building dams that restrict Iraq's share of water from the Tigris River. Others blamed government corruption and misrule for allowing infrastructure to collapse. For a decade, residents of these provinces have been promised jobs, better services, and increases in the availability of electricity, especially during the summer months. According to the DoS, proposals are discussed, projects are announced, but in the end, nothing is completed.[142]

The DoS reported that national and provincial leaders have failed to finalize projects to repair water plans, increase electricity, or address mounting pressure for jobs. Instead, they have looked to international oil companies to provide employment and basic services. However, the DoS said that reliance on international companies would not provide an immediate solution.[143] The DoS said that in its assessment, it is unlikely that international oil companies will be able to hire one-tenth of the 10,000 workers that Prime Minister Abadi pledged in July.[144]

In September, Ambassador Silliman stated that the United States had provided support to the central government and Basrah's provincial government to address the water crisis. USAID is providing support in partnership with UNICEF to purchase and install water pumps and to help rehabilitate a water treatment plant.[145] Long-term projects are underway to add electricity capacity and to rehabilitate and upgrade some stations.[146]

U.S. Consulate in Basrah Temporarily Evacuated

Secretary of State Pompeo ordered the departure of U.S. diplomatic officials and staff from the U.S. Consulate in Basrah on September 28, following rocket attacks directed at the Consulate. Secretary Pompeo blamed Iran for the emergency evacuation, citing ongoing destabilization efforts by members of Iran's IRGC that threatened the lives of U.S. diplomats. Secretary Pompeo stated that the Consulate would be moved to an appropriate temporary location.[147]

Excessive water use upstream, coupled with excavation and dredging, have allowed saltwater from the Persian Gulf to overrun the Shatt al Arab River, a waterway formed by the confluence of the Tigris and Euphrates Rivers.

HUMANITARIAN ASSISTANCE

Humanitarian assistance activities continued to focus on meeting the critical needs of displaced and returnee populations, including shelter, water, and food, as well as health, education, protection, and assistance in restoring livelihoods, including those living in camps and those living in homes or other shelters outside of camps, and vulnerable individuals who have returned to their areas of origin. During the quarter, IDPs continued to return to their homes, but in smaller numbers than previous quarters, and most of those who did return were living in shelters other than formal IDP camps.[148] The government of Iraq continues to be unable to provide adequate services and support to the IDP community, and international organizations lack the capacity and resources to fill the gaps.[149] Insecurity, retaliation against those suspected of having ISIS affiliations, and the magnitude of rebuilding needed in conflict-damaged areas continued as obstacles to the permanent return of IDPs.[150]

Fewer IDPs Return Home This Quarter

During the quarter, approximately 171,000 Iraqis returned to their homes, and the number of IDPs dropped to about 1.9 million.[151] More than 4 million Iraqis have returned home since the territorial defeat of ISIS.[152] Improved security, greater availability of housing, encouragement of community leaders, and support from friends and relatives were primary drivers of return.[153] However, despite these positive "pull" factors, returns have slowed in recent months.[154] The majority of recent returns have occurred from non-camp locations, raising concerns that camps may have to remain open longer than previously planned to continue to support the large numbers of IDPs who continue to face significant barriers to return.[155]
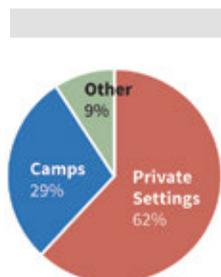
According to the IOM, 62 percent of IDPs are living in private settings, 29 percent in camps, and 9 percent reside in "critical shelters": informal settlements, religious buildings, schools, and unfinished or abandoned buildings.[156] More than 564,000 IDPs still live in camps and require services and assistance.[157]

A recent survey of IDPs by an international NGO found that few households planned to return home within the next three months. The IDPs intending to stay in their current location reported "safety and security" as a key factor in determining whether to return. Explosive hazards, land mines, sporadic clashes, and poor infrastructure were the primary safety and security threats IDPs said affected their decision to return home.[158]

In order to return home, families have a critical need for basic services, such as water, electricity, waste management, and shelter. Humanitarian groups warn that despite the emphasis on safety, improved security alone may not translate into a sustainable return. In addition, there have been numerous reports of incidents in which local authorities have prevented families from returning home as a form of punishment for having family ties to ISIS suspects.[159]

Despite an overall reduction in armed conflict, arrivals at established IDP camps have continued, many of which were reported to be secondary displacement movements. IDPs report that economic hardship due to lack of job prospects at home is one of the primary reasons for continual movement. This is compounded by limited or no access to public services or adequate shelter.[160]

62 percent of IDPs are living in private settings, 29 percent in camps, and 9 percent reside in "critical shelters": informal settlements, religious buildings, schools, and unfinished or abandoned buildings.

The UN Office for the Coordination of Humanitarian Affairs' (OCHA) Iraq Humanitarian Response Plan supports the highly vulnerable displaced families living in camps and substandard accommodation by providing services and assistance. The 2018 plan is only 63 percent funded, with a $212.8 million shortfall.[161] More than half of the Iraq Humanitarian Response Plan's budget is allocated to health, food security, and water, sanitation, and hygiene. As of mid-July, the UN World Health Organization (WHO) reported that approximately 38 percent of OCHA-supported health facilities are at risk of closure due to a lack of funds, potentially affecting more than 900,000 people. To date, the 2018 Iraq Humanitarian Response Plan has received only $32.7 million, or less than half of the $67.4 million requested to address health needs in Iraq.[162]

However, in 2018, according to USAID, insufficient funding has prompted health agencies to close more than 20 health care service points to date.[163] Insufficient water and sewage services are also driving some IDPs to use river water or other unsafe sources for washing and cooking.[164] According to local health officials, the southern city of Basrah is now threatened by a cholera outbreak. Since August 12, health actors in southern Iraq's Basrah province recorded nearly 100,000 cases of gastrointestinal ailments resulting from contaminated water. The salt content of the water is now nearly six times higher than WHO's recommended safe levels for drinking.[165] According to USAID, it is working to address immediate needs associated with the current water and sanitation emergency, including coordinating response efforts with U.S. and Iraqi government officials and agencies, and humanitarian organizations.[166]

Forced Returns and Evictions Remain a Serious Concern

Forced returns and evictions remained a serious threat to IDPs and a significant concern for humanitarian organizations. The United Nations reported numerous threats of eviction or evictions that had been completed without a sufficient notice period, and relocations outside the agreed upon framework of the Governorate Return Committees.[167] The committees, which are intended to manage the consolidation and closure of camps as families return to their home areas, are made up of representatives of the government, NGOs, and the United Nations.[168] As of August 30, the committees had been launched in Anbar, Kirkuk, Ninewa, and Salah ad Din. However, most decisions to consolidate or close camps in these areas were made without consultation with the committees.[169] In some cases, according to the UN High Commisioner for Refugees (UNHCR), local police confiscated IDs or threatened to destroy personal belongings to pressure IDPs to leave informal settlements. Since October 2017, more than 3,500 families in Salah ad Din, 2,400 in Anbar, and 400 in Baghdad were forcibly evicted from camps and informal settlements.[170] Media reports describe these forced evictions as the result of tribal agreements that demand families of ISIS fighters be excluded from geographic areas.[171]

Relief agencies remain concerned about evictions of out-of-camp IDP populations by the government of Iraq and provincial authorities. According to the United Nations, a July court decision permitting residents to regain possession of privately owned buildings in Salah ad Din's Tikrit District put approximately 18,000 displaced households sheltering in the buildings at risk of imminent eviction.[172] Local authorities are permitting households to return to home areas, relocate to IDP camps in the province, or pay rent to remain in Tikrit. However, the majority of IDPs are unable to return to areas of origin due to insecurity, and the IDPs do not wish to relocate to nearby IDP camps, according to the United Nations.[173] Voluntary, safe, and dignified return is a strategic priority for Office of the UNHCR, the U.S. Government, and the humanitarian community in Iraq.[174]

# IRAQ: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

MOSUL
In Mosul and other provinces, the number of children of both ISIS victims and ISIS members are overwhelming extended families and orphanages. These children lack services including education and health care and require psychological support. In addition, children of ISIS fighters have been targeted by members of their communities due to their parents' affiliation.

KIRKUK AND NINEWA
In the Ninewa Plains, tensions between and within minority groups have erupted over resources and land rights. The U.S. Government has made restoring the rights and property of minority communities in Iraq a top priority. In September, USAID initiated a program to assist vulnerable, conflict-affected, and marginalized populations that will also support efforts to prevent the return of violent extremists.

TIKRIT/SALAH AD DIN
According to the United Nations, a court decision permitting residents to repossess private buildings in Tikrit placed approximately 18,000 households who had been sheltering in the buildings at risk of eviction. Affected households are permitted to return to areas of origin, relocate to IDP camps in the province, or pay rent to remain in Tikrit. However, the majority of IDPs are unable to return to areas of origin due to a lack of security in those places, and reportedly do not want to relocate to nearby camps.
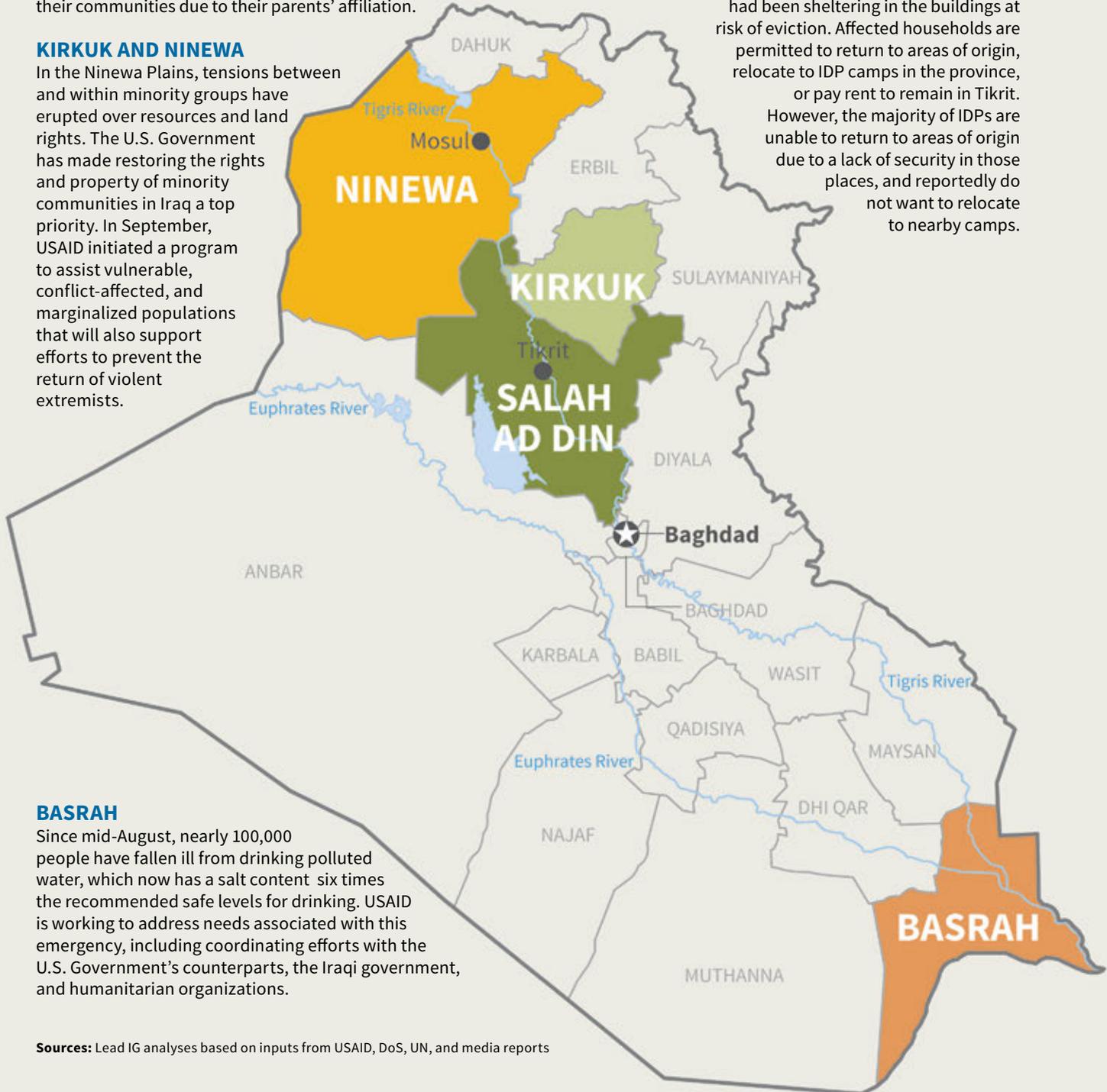
BASRAH
Since mid-August, nearly 100,000 people have fallen ill from drinking polluted water, which now has a salt content six times the recommended safe levels for drinking. USAID is working to address needs associated with this emergency, including coordinating efforts with the U.S. Government's counterparts, the Iraqi government, and humanitarian organizations.

Sources: Lead IG analyses based on inputs from USAID, DoS, UN, and media reports

Vulnerable Populations Face Numerous Risks

As noted previously, IDPs from ethnic and religious minority communities may face discrimination, harassment, and abuse from other groups, including PMF militias and Kurdish security forces.[175] According to the United Nations, tribal feuds made it difficult for thousands of IDPs to return safely to their homes, while thousands more chose not to return due to discrimination based upon their possible or perceived affiliation with extremist groups.[176]

IDPs with perceived affiliations with extremist groups faced significant barriers in accessing humanitarian aid, a priority concern. Relatives of suspected ISIS members have had their homes and property confiscated or destroyed by Iraqi security forces, according to Human Rights Watch.[177] The ISF reportedly uses broad and questionable criteria for determining ISIS affiliation. In some cases, security forces suspect families of having ISIS ties solely because a family was slow to flee an ISIS stronghold, and demand to know why they did not flee earlier.[178] According to DoS, authorities issued identification cards to some of the departing IDPs, which included a designation indicating perceived but unconfirmed ISIS affiliation. This designation created significant protection risks for those individuals, including potential restriction of movement, reprisal attacks, and denial of services.[179]

Discrimination against women suspected of having ISIS ties puts them at increased risk of sexual exploitation compared to other displaced women. There have been reports of coercion to have "special relationships" with men in positions of authority in the camps to access basic goods needed for survival.[180] A UNICEF child protection specialist noted that poverty and a lack of protection have also led to higher rates for early marriage within IDP camps.[181]

According to the DoS, the government of Iraq is struggling to meet mental health needs of IDPs. Recent assessments and a high incidence of IDP suicides have increased focus on the problem.[182] A recently-released assessment in Kirkuk found that nearly half of out-of-camp displaced households reported psychosocial distress among their children. In August, Sheikhan IDP camp managers reported 30 suicides in 2018, up from 25 in 2017.[183] According to the WHO, Iraq has one of the highest suicide rates in the region, with the suicide rate amongst the Yazidi people being the highest in Iraq.[184] Humanitarian aid organizations have long noted the need for more and better-trained mental health professionals to help address mental health problems triggered by, or formed while in displacement.[185]

U.S. Humanitarian Assistance Funding and Staffing

The U.S. Government implements humanitarian assistance activities in Iraq as distinct and separate from military operations through three operating units:[186]

- **USAID/Office of U.S. Foreign Disaster Assistance (OFDA)** works with UN and international non-governmental organization partners to provide support to IDPs and other conflict-affected populations.

- **USAID/Office of Food for Peace (FFP)** provides food assistance to IDPs, refugees, and others in need who have been impacted by the crisis in Iraq.

- **DoS/Bureau of Population, Refugees, and Migration (PRM)** works through the United Nations and other partners to protect and support IDPs, refugees, and other conflict victims in Iraq, and provides assistance to others in the surrounding countries who have been affected.

USAID and PRM receive general appropriations for humanitarian assistance activities, which allows the U.S. Government flexibility in responding to ongoing and emerging crises. OFDA and FFP primarily use International Disaster Assistance funds. FFP also uses a small amount of funding authorized by Title II Food Aid of the Agricultural Trade Development and Assistance Act of 1954 (Public Law 480) to respond to the Syria and Iraq complex crises. PRM uses Migration and Refugee Assistance funds for this purpose. Each office awards funds to implementing partners, which include various international organizations such as the UN Children's Fund (UNICEF), the World Food Program (WFP), the Office of the UN High Commissioner for Refugees (UNHCR), and the International Organization for Migration (IOM) as well as private non-governmental organizations. These organizations carry out assistance programs on the ground in Syria, Iraq, and neighboring countries hosting Syrian and Iraqi refugees.[187]

A USAID OIG audit report issued this quarter highlighted the risks involved with USAID's reliance on Public International Organizations (PIOs) to deliver humanitarian assistance programming. PIOs, such as the WFP, WHO, and UNICEF, are organizations principally made up of governmental or international financial institutions. The audit found numerous risks related to PIOs, including:[188]

- a lack of rigorous determinations of PIO performance and responsibility, and a lack of comprehensive risk assessments;
- failure by some PIOs to promptly or adequately report fraud; and
- inadequate policies to ensure alignment with Federal internal control standards.

The report included recommendations for USAID to establish comprehensive policies that codify and clarify the processes for PIO risk management and strengthen oversight of these awards.

Table 3.

Status of Cumulative FY 2015, FY 2016, FY 2017, and FY 2018 U.S. Government Humanitarian Assistance Funds for the Iraq Crisis, as of 9/30/2018 (in millions/rounded)

Office	Iraq Obligated	Iraq Disbursed
OFDA	$778.7	$567.1
FFP	$178.3	$160.0
PRM	$962	$868.4
TOTAL	**$1,919.0**	**$1,595.5**

Note: USAID and the DoS reported disbursements that may exceed obligations because some disbursements this quarter were made against awards obligated in prior to fiscal year 2015. In OIR reports prior to March 31, 2016, the DoS reported disbursements only from funds obligated from FY2015 forward. 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. If they are 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. Figures may not sum due to rounding.

Source: USAID/OFDA, USAID/FFP and DoS PRM

STABILIZATION

In Iraq, the U.S. Government continued to clear explosive remnants of war and rubble, restore essential services, provide basic security, and create conditions under which IDPs could safely return to their homes. However, the Iraqi government and its partner nations and organizations continued to face fundamental challenges to these efforts, including a lack of funding, the magnitude of the problems to be addressed, ongoing security issues, and difficulty organizing activities that seek to promote reconciliation and justice.[189]

United States Launches New Stabilization Activities

The FY 2018 Omnibus Appropriations Act includes $5 million for programs to promote accountability in Iraq and Syria for genocide, crimes against humanity, and war crimes. The Act specified that such programs must include components to develop local investigative and judicial skills; collect and preserve evidence and maintain the chain of custody of evidence, including for special prosecutions; and be administered by the Office of Global Criminal Justice. The DoS Bureau of International Narcotics and Law Enforcement Affairs instituted a multi-year training program to strengthen the basic law enforcement skills and criminal investigative capacity of Iraq's civilian justice institutions.[190]

On July 25, 2018, Vice President Michael Pence announced the launch of the Iraq Genocide Recovery and Persecution Response Program. This comprehensive response managed by USAID seeks to meet immediate needs, help persecuted minorities heal and restore their communities, promote economic recovery in northern Iraq, and prevent future atrocities.[191]

Several other activities to promote stabilization were initiated this quarter, including:[192]

- assisting vulnerable communities with psychosocial services and legal assistance;
- enabling the early recovery of areas liberated from ISIS and strengthening social cohesion among Iraq's diverse communities;
- increasing access to justice for children within the legal system, with an emphasis on minority children;
- increasing minority representation in decision-making processes at the local and provincial government levels;
- strengthening the rule of law in accounting for atrocities in Iraq by securing, protecting, and exhuming mass graves; and
- promoting community engagement and reconciliation by supporting women and youth through advocacy training and livelihoods support.

The DoS also authorized funds to provide information and skills to communities targeted by ISIS, including minority communities, so that they can protect and preserve their cultural heritage.[193] The UN Educational, Scientific and Cultural Organization announced a partnership with the Iraqi government to restore cultural landmarks in Mosul, such as the Grand Mosque (funded by $50 million from the United Arab Emirates), churches, a Yazidi temple, the city's market and central library, and to use educational programs to combat extremism.[194]

In Iraq, the U.S. Government continued to clear explosive remnants of war and rubble, restore essential services, provide basic security, and create conditions under which IDPs could safely return to their homes.

U.S. Stabilization Efforts Concentrate in Five Key Areas

The United States contributes to stabilization efforts in Iraq through the UN Development Programme (UNDP) and its Funding Facility for Stabilization (FFS). The DoS reported that, as of mid-July, the FFS said it had completed 1,102 projects, was implementing 568 projects, and was in the planning stages of another 686. The FFS continued focusing interventions in five geographic areas: Mosul, western Ninewa province, the Baiji-Hatra corridor in Salah ad Din province, the broader Hawija district in Kirkuk province, and western Anbar province. The projects included rehabilitation of infrastructure for water and electrical services; rehabilitation of hospitals, schools, vocational training centers; provision of supplies and medical equipment to health care centers; and providing livelihood opportunities such as cash-for-work on housing repairs.[195]

As of August 2018, the UNDP reported a shortfall of FFS funds of $575 million, including $239 million for Mosul alone and $266 million in other priority areas.[196]

Explosive Remnants of War Delay Stabilization Efforts

According to the UN Mine Action Service in Iraq, as of September 2018, one-third of the country was still contaminated with explosive remnants of war, which prevented stabilization and rebuilding activities. In Mosul, for example, nearly 7 million tons of debris remained, strewn with explosive hazards requiring careful, expert clearance. Stabilization crews must wait for an area to be cleared of explosive hazards before they can begin work. The Mine Action Service estimated that it will take 10 years to clear Mosul of all remaining explosives.[197]

Since 2014, the DoS has provided or obligated $176 million for explosives clearance in Iraq, including $46 million obligated in the last quarter. In addition to clearance operations, the

DoS has implemented projects to educate children and adults about the risks of explosive hazards, and reported providing risk education to more than 222,000 Iraqis.[198]

Lack of Reconciliation and Justice Coordination Could Hinder Progress Toward a Lasting Peace

Political, religious, economic, and ethnic tensions in Iraqi society remain significant sources of friction. These tensions are compounded by the continued clandestine presence of ISIS and residual anger toward those perceived to be ISIS families or sympathizers. In response to DoS OIG questions, the DoS reported that while several local reconciliation programs exist, Iraq lacks a government-led, nationwide approach to community justice and reconciliation.[199]

The continued ISIS presence contributes to ongoing mistrust and insecurity, particularly in ethnically mixed and disputed areas such as Kirkuk, where security services often splinter along political, religious, and ethnic lines. However, similar problems exist in predominantly Sunni areas, such as Anbar, where communities are divided between those who supported (or are perceived to have supported) ISIS and those who opposed it. Women and children are particularly vulnerable, especially children survivors of war and women who were forced into marriage or slavery by ISIS, many of whom bore children during that time. Human rights organizations allege that many families of ISIS fighters have suffered unfair judicial proceedings, abuse, and exile.[200]

UN agencies and non-governmental organizations continues to report that IDPs face insecurity; eviction; forced, coerced, or blocked returns; and a lack of access to basic services. Iraqi security forces, including local police, Federal Police, and PMF units, reportedly denied security clearances to immediate relatives of suspected ISIS members to reclaim occupied homes or to seek compensation, and reportedly destroyed or confiscated some property.[201]

Yazidi civil society groups continued to report that security forces maintain at least a partial blockade in Sinjar, preventing food, medical and other supplies from reaching IDPs or returnees in the area, and preventing IDPs from returning home. Christian civil society groups similarly continued to report that security forces, particularly Iranian-aligned Shia PMF units, blocked Christian IDPs from returning to their homes and in some cases seized IDPs' land and property. Non-governmental organizations continued to report that some IDPs were denied replacement identification documents, and that this prevented them from access to services or the ability to reclaim land and property.[202]

According to DoS, the ISF segregated suspected ISIS family members, including non-Iraqi women and children, detained while fleeing military operations. Security forces also reportedly restricted these detainees' movement outside transit points or campsites, which authorities claim is for protective purposes. Approximately 1,400 foreign women and children allegedly associated with ISIS remain in custody.[203]

Judges continue to try cases *en masse*. Prosecutors file almost all ISIS-related charges under Law No. 13 of 2005, the Counter-Terrorism Law, which criminalizes, in broad terms, a range of insurgency-related or terrorism-related actions, including planning or assisting in such actions, rather than charging individual defendants for specific crimes. Non-governmental organizations reported that defendants often could not consult with an attorney prior to trial

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and did not have access to evidence against them. They also reported that judges dismissed defendants' testimony without considering it carefully and verdicts were announced swiftly in what amounted to summary trials. Execution rates remained low, however, due at least in part to the lengthy appeals process.[204]

The DoS reported that Embassy Baghdad and Consulate General Erbil engaged with the Iraqi government throughout the quarter to address reconciliation measures, particularly those affecting IDPs. The DoS assessed that Iraqi efforts to address abuses remained *ad hoc* and only temporarily or locally effective, despite continued advocacy efforts by UNHCR and protection partners. The Iraqi government was not able to prevent abuses by PMF or tribal militias. Nor did the Iraqi government make tangible progress in addressing human rights abuses, such as unlawful detention, torture, and extrajudicial killings, by the ISF.[205]

USAID, DoS Assist Ethnic and Religious Minorities

Minority communities remained particularly vulnerable as Christian and Yazidi groups alleged that Arabs, Kurds, and Shabaks have appropriated land and property in their communities while preventing the return of Christian and Yazidi IDPs.[206] Since the rise of ISIS, ethnic and religious minorities have suffered from increased violence, growing political fragmentation, the displacement of populations, and grave human-rights abuses. As a result, Iraq witnessed an exodus of members of religious and ethnic minorities, and the increased militarization of sectarian communities seeking protection and greater autonomy. In the Ninewa Plains region, simmering tensions between and within minority groups have erupted in disputes related to resources, land rights, and representation.[207] In the past 15 years, nearly 90 percent of Christians have left the country, emptying villages[208] An estimated 70,000 Yazidis fled since ISIS began targeting them, and now fewer than 700,000 remain.[209]

> **Minority communities remained particularly vulnerable as Christian and Yazidi groups alleged that Arabs, Kurds, and Shabaks have appropriated land and property in their communities while preventing the return of Christian and Yazidi IDPs.**

The U.S. Government has made restoring the rights and property of communities in Iraq with significant Christian and Yazidi populations a top priority. To emphasize this commitment, USAID Administrator Mark Green and United States Ambassador-at-Large for International Religous Freedom Sam Brownback traveled to northern Iraq and met with religious leaders, Yazidi representatives, and members of the Iraqi and Kurdish governments during the quarter.[210] Following this trip, USAID mobilized new funding as part of the Genocide Recovery and Persecution Response Program.[211] In June, as part of its response to these concerns, USAID initiated a new $11.4 million program to engage with civil society and governing bodies to enable the early recovery of areas liberated from ISIS—including historically marginalized and vulnerable communities residing in the Ninewa Plain and western Ninewa regions—and promote community cohesion.[212] USAID also called for expressions of interest for USAID to fund activities that assist in the voluntary return of IDPs in the Ninewa plains and western Ninewa areas of Iraq, and to encourage those who are already in their communities to remain.[213] Two new USAID projects funded under this initiative are intended to address the long-term barriers that prevent displaced persons from returning.[214]

In FY 2018, USAID and PRM funds supported United Nations, non-governmental, and international organizations implementing projects, including in communities with religious or ethnic minority populations, such as Yazidis and Christians. These programs focused on emergency shelter, food, health, and water; livelihoods; education, including school

rehabilitation; protection; mental health and psychosocial services; social cohesion and capacity building; legal assistance; and quick-impact revitalization projects.[215]

Other offices within the U.S. Government, including the State Department's Bureaus of Democracy, Human Rights, and Labor; Political-Military Affairs, Office of Weapons Removal and Abatement; and Educational and Cultural Affairs have continue to support minority communities in Iraq. This support includes removal of unexploded ordnance and explosive remnants of war, support for minority survivors of sexual and gender based violence, work on rule of law and governance to support protection of minorities and pluralism in Iraqi society, and cultural preservation of sites important to minority communities in Iraq.[216]

It Could Take Years to Stabilize Iraq

Between 2003 and 2011, the United States spent approximately $35 billion on stabilization and reconstruction projects in Iraq. In 2013, the Special Inspector General for Iraq Reconstruction concluded that all of the five major reconstruction funds "underperformed vis-a-vis expectations."[217] A 2018 review of stabilization assistance by the DoD, DoS, and USAID cautioned that previous stabilization efforts worldwide have been hampered by a "lack of strategic clarity, organizational discipline, and unity of effort," and that principles for effective stabilization "have not been systematically applied and institutionalized."[218]

However, with respect to efforts in Iraq, Syria, and Nigeria in particular, a September 2018 Government Accountability Office (GAO) report found that these agencies and the U.S. Institute of Peace had incorporated key collaboration practices to coordinate their efforts by: establishing some common outcomes for stabilization efforts; taking steps to bridge their organizational cultures; identifying sources of leadership that facilitate coordination; establishing roles and responsibilities; and including relevant participants. The GAO recommended that the agencies document their agreement on collaboration in formal written documents, and the agencies concurred.[219]

A member of the Spanish Guardia Civil trains members of the Iraqi Federal Police on how to detect an improvised explosive device at the Besmaya Range Complex, Iraq. (U.S. Army photo)

EVENTS IN SYRIA

SECURITY

Fighting Remains Concentrated in the Middle Euphrates River Valley

This quarter, ISIS continued to control small pockets of "strategically significant" territory in eastern Syria from which it mounted attacks against both regime and rebel forces, according to the DoD and the United Nations.[220] These pockets included territory east of the Euphrates River between Hajin and Abu Kamal, where DoD officials described "tough fighting" between the U.S.-backed Syrian Democratic Forces (SDF) and ISIS fighters.[221] ISIS also remained in areas west of the Euphrates River and near Palmyra, which are outside of the OIR area of operation, as well as in the rebel stronghold of Idlib.[222]

From these areas, ISIS conducted limited, low-level attacks in northeastern provinces controlled by the SDF, according to the DoD.[223] In one of the larger attacks, a car bomb reportedly killed 18 people, including 11 SDF fighters, in Dayr az Zawr province.[224] Other successful attacks against the SDF occurred in Hasakah and Raqqah provinces.[225] ISIS also carried out major attacks against regime forces in areas under Syrian government control, and in one high profile incident killed at least 215 people in separate coordinated attacks in July in the southern province of Suweida.[226]

The DoD reported to the DoD OIG that ISIS improved its defensive posture in territory still under its control and conducted successful counterattacks to defend against SDF advances there.[227] The DoD also said that ISIS was able to relocate and preserve some fighters due to a 2-month pause in fighting that occurred last quarter when Kurdish fighters from the SDF briefly left the battlefield against ISIS to fight Turkish forces in the northwestern enclave of Afrin.[228] The DoD reported that ISIS exploited the lapse in fighting to recruit new members, gain resources, and conduct attacks.[229] The report submitted to the UN Security Council said that the SDF had subsequently reclaimed momentum on the battlefield.[230]

Iraqi Security Forces Continue to Aid the Syrian Democratic Forces

The ISF continued to support SDF operations against ISIS in Syria with cross-border airstrikes and artillery this quarter, according to the DoD. Iraq's air force conducted at least one unilateral cross border strike near the Syrian town of Abu Kamal, targeting ISIS militants based on ISF intelligence data, the DoD reported.[231] Speaking to reporters in August, General Votel said that "very good collaboration" between the SDF and the ISF continued.[232]

DoD officials said that the Iraqi governemnt was motivated in part to provide cross-border air and ground support to the SDF because ISIS militants in Syria posed a threat to Iraq, including by using smuggling routes to ferry fighters out of northeastern Syrian and into Ninewa province in Iraq.[233] Officials characterized the movement across the border as "small."[234]

ISIS Remains an "Adaptive Organization" in Syria

The DoD reported that ISIS has lost roughly 99 percent of the territory in Syria that it once held.[235] Despite this loss, the DoD described ISIS as an "adaptive organization capable of exploiting vulnerabilities in the security environment."[236] Furthermore, the DoD stated to the media that ISIS is "well-positioned to rebuild and work on enabling its physical caliphate to re-emerge."[237] The DoD also reported that ISIS retains the long-term objective of creating a territorial caliphate.[238]

The DoD reported that the absence of security in rural and under-governed areas of Syria continued to provide safe haven to ISIS fighters. From these areas, ISIS is deploying guerilla units to exacerbate sectarian tensions and regain Sunni support through a combination of "coercion and cooptation."[239] The DoD stated that the "illegitimacy of the Syrian regime, sectarian divisions within Syrian society, and the enormous task of rebuilding a country ravaged by civil war" left Syria vulnerable to ISIS's resurgence.[240]

The previously referenced report to the UN Security Council also described ISIS as a resurgent group steadily moving underground. The report said that despite damage done to ISIS's bureaucratic structures, the "collective discipline" of ISIS members remained intact and Abu Bakr al Baghdadi remained its leader.[241] The general security, finance, and immigration and logistics "bureaus" remain intact.[242] ISIS's newsletter continues to publish in eastern Syria, which the report considered an "indicator of the financial and organizational

health" of the terrorist group.[243] On the financial front, ISIS remained able to generate revenue from limited oil smuggling operations, extortion and taxes, kidnapping and other criminal activity, drug trafficking, and external donations. It also continued to draw on cash reserves.[244] Overall, the report said that in its assessment a "reduced, covert version" of ISIS will survive in Iraq and Syria and will maintain a presence in neighboring countries and affiliates in multiple countries, including Afghanistan, Libya, Somalia, and Yemen.[245]

The DoD did not provide the DoD OIG with an unclassified updated estimate of ISIS strength in Syria this quarter.[246] Last quarter, however, the DoD reported to the DoD OIG that between 13,100 and 14,500 ISIS members remained in Syria. That number included 4,000 to 6,000 estimated to be in the U.S. military's areas of operation.[247] The monitoring committee report to the UN Security Council cited similar estimates of ISIS fighters in Syria.[248] The DoD said its estimates include former ISIS fighters who remained sympathetic but were no longer fighting, either for "self-preservation or for strategic reasons," according to a report by the Congressional Research Service.[249] More information on ISIS in Syria can be found in the classified appendix.

Foreign Terrorist Fighters Remain a Concern

Dod and the United Nations expressed concern about the presence of foreign ISIS fighters in Syria. The monitoring committee report submitted to the UN Security Council said that the net flow of foreign fighters away from Iraq and Syria remained lower than observers had expected. Many fighters, it said, have melted into the local population, while others remain in hiding in neighboring countries. The report said that one UN member state had expressed concern that these fighters planned to "bed down" until the opportunity to return to "active resistance, insurgency, and terrorism." The report said that no country "has emerged as a favorite destination," but that many fighters had made their way to Afghanistan.[250]

In Syria, the SDF continued to detain at least 600 foreign ISIS fighters from more than 40 countries in detention centers in the northeast, according to the DoD.[251] U.S. officials continued to urge countries to repatriate fighters, and were calling on all countries to provide a long-term solution to ensure that detained foreign terrorist fighters did not become a threat again.[252] In August, General Votel praised Macedonia for marking a "significant milestone" in the effort to repatriate foreign ISIS fighters.[253]

U.S. officials said the number of foreign fighters coming into Iraq and Syria has decreased greatly, and that the number still active on the battlefield was "not that large" and concentrated in the middle Euphrates River valley.[254] More information on ISIS in Syria can be found in the classified appendix.

U.S. Troops Conduct Military Exercises at the At Tanf Garrison

In September, U.S. Marines conducted 8 days of military exercises at the At Tanf garrison, a desert outpost near the Iraqi and Jordanian borders, according to the DoD.[255] The exercises followed calls by Iran for the United States to withdraw troops from the garrison. Days before the exercises, Russia had warned of possible operations against what it referred to as "terrorists" that it said were operating around the garrison.[256]

SYRIA

at Tanf Garrison

A U.S. Marine machine gun squad leader provides security at a position near At Tanf Garrison, Syria. (U.S. Marine Corps photo)

The U.S. military reported that it maintains troops at the At Tanf garrison to fight ISIS, and provides training, advice, and assistance to a Syrian opposition group called the Mughawir al Thawra (MaT).[257] The DoD reported to the DoD OIG that the MaT, which consists of about 200 members of a local tribe, receives U.S. weapons and stipends to patrol a 55-kilometer "de-confliction" zone around the garrison.[258]

Speaking to reporters, Coalition officials said that the At Tanf garrison remained an important Coalition asset to interdict ISIS movements.[259] Officials said the MaT "sees quite a flow of ISIS through the area."[260] In July, the MaT detained 20 ISIS fighters caught traveling in the de-confliction zone during two separate unilateral patrols.[261]

However, several Iranian-backed militias also operate in the area, and their presence has become a potential flashpoint for violence with U.S. troops and U.S.-backed forces. While the DoD maintains that the purpose of its troop deployment at the garrison is to fight ISIS, it also acknowledges that the presence of the U.S. forces has the ancillary benefit of deterring Iranian activities in the area.[262] "There are opportunities for us to indirectly influence their [Iran's] activities by our presence, by the pursuit of our ongoing operations, that I think disrupt and make it difficult for them to pursue their unilateral objectives," General Votel said in July.[263]

General Votel also said that he considered Iran's activities in Syria "provocative," described its IRGC as the "principal threat…stoking this destabilizing activity," and called Iranian support for several Shia militias "destabilizing."[264]

However, the DoD reported to the DoD OIG that while Iran and Iranian-backed militias may present a threat to U.S. and Coalition forces in Syria, neither Iran nor Iranian-backed militias had hindered counter-ISIS operations.[265] The DoD also reported that there was no evidence that Iranian or Iranian-backed forces had perpetrated attacks on U.S. or Coalition

forces in Syria.[266] For more on Iran's activities in Syria and in support of the Assad regime, see the classified appendix.

Coordinated Patrols Appear to Defuse Tension in Manbij, However Challenges Exist

Separate but coordinated patrols near Manbij in northern Syria appeared to defuse tension between the United States and Turkey this quarter. The patrols, which began in June, are part of a "roadmap" that Secretary of State Pompeo and his Turkish counterpart, Foreign Minister Mevlut Cavusoglu, endorsed in June to address Turkey's concerns over the presence of Kurdish People's Protection Units (YPG) fighters in Manbij, near the Turkish border.[267] Turkey views the YPG as a terrorist organization and seeks to prevent it from controlling territory along Turkey's border.[268]

According to the DoD, the patrols—and the roadmap itself—represent an important step in ensuring "stability and security" in Manbij. The roadmap is not yet fully implemented, but so far it appears to have achieved the U.S. goal of improving bilateral relations with Turkey, while also continuing to work with the YPG, which is the main fighting force in the U.S.-backed Syrian Democratic Forces.[269] The DoD reported that the SDF remains the United States' most reliable partner in the fight against ISIS in Syria.[270]

In September, Kurdish officials stated that there were no YPG-affiliated fighters or advisers left in Manbij.[271] The DoD reported that "most, if not all" YPG fighters had withdrawn.[272] The DoD reported that rehearsals for joint U.S.-Turkish patrols would begin as soon as possible.[273]

Russia Continues Communication with the U.S. Military

Russia remains in Syria to support the Assad government in its war against Syrian opposition groups, including ISIS. However, because both the U.S. and Russian militaries continue to operate in close proximity to one another, they rely on a hotline to "de-conflict" military operations to prevent mishaps.[274]

DoD officials said the United States and Russia continued to "de-conflict" separate military operations in Syria this quarter through the use of the hotline.[275] In previous quarters, the DoD reported to the DoD OIG that de-confliction efforts were concentrated in Dayr az Zawr province and in the area around the At Tanf garrison. However, the DoD did not provide unclassified information to the DoD OIG regarding where operations requiring de-confliction with Russia had taken place this quarter. The DoD also did not provide information on how often the hotline was used.[276]

General Votel stressed that outside of this limited area of cooperation, Russia continued to enable the Syrian regime to "pursue the murderous tactic of barrel bombing of their own people."[277] Russia has maintained a military presence in Syria since 2015 and has sent thousands of troops to Syria in support of the Assad government.[278] The DoS reported to the DoS OIG that, in its view, Russia's support for the Syrian regime preserves its political and commercial interests, bolsters its claim to be an indispensable partner in global affairs, and erodes U.S. influence in the region.[279] For more on Russia's cooperation regarding de-confliction and involvement in Syria, see the classified appendix.

Syrian Civil War Complicates the OIR Mission

Syria's civil war, now in its 8th year, is not part of the OIR mission and U.S. troops based in Syria do not participate in fighting between the Syrian regime and its allies and various rebel groups. However, the civil war affects the OIR mission, and for that reason, the Lead IG agencies include updates of developments in the civil war in this report.

The civil war complicates efforts to fight ISIS in Syria for several reasons. The existence of multiple forces—including Russian, Turkish, Iranian and Iranian proxy forces—has resulted in a crowded battlefield. Fighting also impedes humanitarian aid and efforts to stabilize areas liberated from ISIS. U.S. troops and their allied forces confined their efforts to specific provinces in northeastern Syria and a 55-kilometer zone around the At Tanf garrison. ISIS also remains present in areas controlled by the Syrian regime or pro-regime forces, and in those areas the regime and its allies attempt to remove the terrorist group.[280]

Moreover, the DoD has stated that the United States is prepared to remain in Syria until the "enduring defeat" of ISIS has been achieved. The U.S. National Security Advisor said that the United States would remain in Syria until Iranian forces and their proxies no longer operate outside Iran's borders.[281] The DoS stated to the DoS OIG that it believes that "neither of these events will happen without irreversible progress toward a political resolution" of the civil war.[282]

On September 29, Syria's foreign minister told the UN General Assembly that Syria had declared "victory over terrorism," and demanded that the United States, France, and Turkey—which he referred to as "occupation" forces—must withdraw from Syria immediately.[283]

RUSSIA, TURKEY AGREE TO CEASE-FIRE IN IDLIB

This quarter, developments in the civil war were concentrated in the northern province of Idlib, the last area in Syria controlled by rebel groups and extremist organizations.[284] After many reports of the Syrian regime preparing for a full-scale assault to retake that province, fighting had sharply escalated in Idlib in September. Syria and Russia conducted air attacks on civilian infrastructure, including hospitals and schools.[285] Residents, rescuers, and the Syrian Observatory for Human Rights reported that Syrian army helicopters dropped barrel bombs on villages in the province, according to media reports.[286] The United States and others expressed concern that "catastrophic humanitarian disaster" would ensue in Idlib if the Syrian regime launched full-scale military attacks.[287] In September, President Trump said that Russia and Iran would be making a "grave humanitarian mistake" if they were to "recklessly attack" Idlib.[288]

Russia and Turkey agreed in September to establish a demilitarized zone by October 15 to prevent an assault by the Syrian regime and allow time for the regime and opposition groups to reach some accomodation.[289] The Idlib agreement mirrors similar "de-escalation" agreements in other rebel-held provinces of Syria intended to allow time for opposition

Syrian Civil War Complicates the OIR Mission
(continued from previous page)

fighters to opt to enter into a reconciliation agreement with the regime, or accept evacuation to another part of Syria. Under such reconciliation agreements, opposition fighters could remain in the area if they surrendered heavy and medium weapons and agreed to stop fighting.[290] During a July ceasefire brokered by Russia in Dar'a and Quneitra provinces, 10,000 fighters and civilians agreed to be evacuated to Idlib province, while other opposition fighters reached reconciliation agreements with the regime. Because Idlib is the last rebel stronghold, however, fighters appear to have no mass evacuation option.[291]

DIPLOMATIC EFFORTS CONTINUE TO STALL

According to media reports, Ambassador James F. Jeffrey, the newly-appointed Special Representative for Syria Engagement, said that the United States hoped that a freeze in the fighting might enable diplomats to "seize [the] opportunity" to push for an end to the war through the Geneva peace talks under UN Security Council resolutions. However, little progress has been made in Geneva, and parallel to this process, Russia, Turkey and Iran continue to convene separate, often competing peace talks in Astana, Kazakhstan, that also supposedly seek to end the war.[292] This quarter, Staffan de Mistura, the UN Special Envoy for Syria, sought to reinvigorate the Geneva process and proceed with efforts to enact constitutional reform and to enable preparations for free and fair elections in Syria.[293] Secretary of State Pompeo issued a statement supporting de Mistura's efforts and stating that the United States will "work with the United Nations and our partners to forge a lasting settlement of the Syrian conflict that includes full representation for all Syrians, including the people of the northeast Syria now recovering from the ISIS occupation."[294]

Russia, Iran, and Turkey, meanwhile, also issued a statement this quarter following a September meeting among them in Astana. Their statement reiterated their declared intention to "help establish and launch the work of the Constitutional committee" in line with UN Security Council resolution 2254.[295] The statement also reiterated their commitment to Syria's territorial integrity and their determination to "stand against Separatist agendas aimed at undermining the sovereignty and territorial integrity of Syria."[296]

The DoS reported to the DoS OIG that it viewed the Astana talks as intended to thwart de Mistura's attempts to create a constitutional committee.[297] De Mistura is charged with reporting on progress toward creating the committee to the UN Security Council by October 31, 2018.[298] In July, he met with representatives from Iran, Russia, and Turkey to discuss the composition of the constitutional committee.[299]

During a July ceasefire brokered by Russia in Dar'a and Quneitra provinces, 10,000 fighters and civilians agreed to be evacuated to Idlib province, while other opposition fighters reached reconciliation agreements with the regime.

Dangerous chemicals left behind by ISIS were found by a family returning to their home and reported to the Raqqah Internal Security Forces. (U.S. Air Force photo)

HUMANITARIAN ASSISTANCE

As in prevous quarters, humanitarian assistance programs in Syria focused this quarter on providing food, shelter, protection, and basic health services to Syrians in areas where regime-led offensives resulted in the displacement of hundreds of thousands of people. International agencies pre-positioned food supplies near the province of Idlib, where fighting between the regime and Hayat Tahrir al-Sham, a militant Islamist opposition group, was expected to cause a humanitarian crisis. In southern Syria, the regime closed border crossings to Jordan and restricted access to aid agencies working without proper documentation, creating significant barriers to access to populations in need of assistance.[300]

Regime Offensive in Southwestern Syria Creates New Wave of Displacement

Hundreds of thousands of people were displaced fighting in southwestern Syria this quarter, as the Syrian regime regained control of the area.[301] Thousands more people were forcibly displaced pursuant to evacuation agreements negotiated between warring parties.[302] The displaced included members of the "White Helmets," a U.S.-supported civil defense group. They and their families were safely evacuated with the assistance of Israel and Jordan.[303]

By late August, significant numbers of IDPs had returned to their homes in the southwest as the fighting subsided.[304] However, they remained in need of humanitarian assistance, particularly protection services.[305] Humanitarian organizations experienced great difficulties in providing the needed aid due to the Syrian regime's decision to close border crossings to Jordan and forcibly shut unregistered aid organizations.[306] The regime also refused to allow UN agencies, the International Committee of the Red Cross, and other international organizations the sustained access required to conduct detailed needs assessments.[307]

The fighting caused significant damage to infrastructure, which affected livelihoods, particularly in the agricultural sector. Markets reopened in some areas but many returning people lacked money to buy food.[308] Government security measures and the high cost of transportation prevented some IDPs from returning home.[309] There were also reports of

numerous deaths and injuries due to accidents caused by hidden explosives and ordnance left from the fighting.[310]

Idlib Faces Humanitarian Crisis

More than two-thirds of Idlib's 3 million people are estimated to be in need of humanitarian assistance, including approximately 1.4 million displaced from within the province or from other parts of Syria. About 95,000 IDPs arrived from other provinces following agreements reached between the Syrian regime and rebel forces.[311] The influx of IDPs stretched the resources of receiving communities and humanitarian responders.[312] The suffering of civilians was compounded by attacks on healthcare facilities this quarter. The WHO warned that less than half of Idlib's health facilities continued to function. At least three doctors were killed in the fighting in August.[313] On September 6 and 7, an attack on two Syrian Civil Defense Centers and an ambulance system left them unable to provide service.[314] Improvised explosive devices and other hidden ordnance killed and maimed civilians and humanitarian aid workers.[315]

Humanitarian organizations, meanwhile, pre-positioned supplies in anticipation of an increase in hostilities.[316] USAID and PRM partners, including UN agencies and other international organizations, developed a readiness plan to respond to the needs of an estimated 900,000 people who could be affected by the fighting.[317] The provisions include food supplies for 350,000 to 400,000 people with one "meal-ready-to-eat," plus ready-to-eat rations for a week, and other food rations for a month. Aid workers also pre-positioned shelter kits and tents for 53,000 people, and non-food items and kits for about 300,000 people. UNICEF pre-positioned water, sanitation, and hygiene supplies, including hygiene kits, water purification materials, and water storage items for approximately 200,000 people.[318]

In early September, the World Food Programme (WFP) pre-positioned ready-to-eat food rations sufficient to feed approximately 850,000 people for one week. WFP also reported that it had sufficient nutrition supplies to support 180,000 women and children in Idlib for up to 3 months, and retained the capacity to provide additional supplies as needed.[319] In the event of an all-out attack, humanitarian organizations anticipate that millions of civilians could flee the fighting and might overwhelm all capacity to respond, regardless of advanced planning and available funding.[320]

Civilians in Northeastern Syria Face Daunting Challenges

According to the United Nations, an estimated 150,000 people returned to Raqqah city in the last year, and more than 204,000 people have returned to Dayr az Zawr province.[321] Key factors driving these returns included a desire to check homes and property, as well as poor living conditions at IDP camps. However, the return home remains dangerous due to high levels of destruction and the presence of hidden explosive hazards.[322] These risks, combined with unsuitable living conditions and a lack of basic services, led some IDPs to return to camps following brief stays at home.[323]

Raqqah city is replete with explosives, including landmines, abandoned and unexploded ordnances, booby traps, and improvised explosive ordnance.[324] Surveying and other activities needed to clear rubble are progressing but have been limited by the extent and the nature of the

SYRIA: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

IDLIB

Idlib province remains the last significant area held by forces opposed to the Syrian regime. President Assad has stated that retaking Idlib is a priority, and throughout the quarter there were signs of an imminent attack. The United Nations reported an upsurge in bombardment of Idlib and the deaths of numerous civilians. Humanitarian organizations began to pre-position supplies in anticipation of an increase in hostilities. USAID and PRM partners, with support from other non-governmental implementers, have developed a readiness plan, to respond to the needs of an estimated 900,000 people who would be affected if hostilities intensify.

RAQQAH

The scale of explosive hazard contamination in Raqqah city is reportedly extremely high. Clearance activities are progressing but have been limited by the extent of contamination and large levels of rubble. A recent DoS OIG report found that a high-threat security environment; policy and legal restrictions on funding; and a lack of UN or host country partners are complicating factors that will impact the efficacy of stabilization programs.
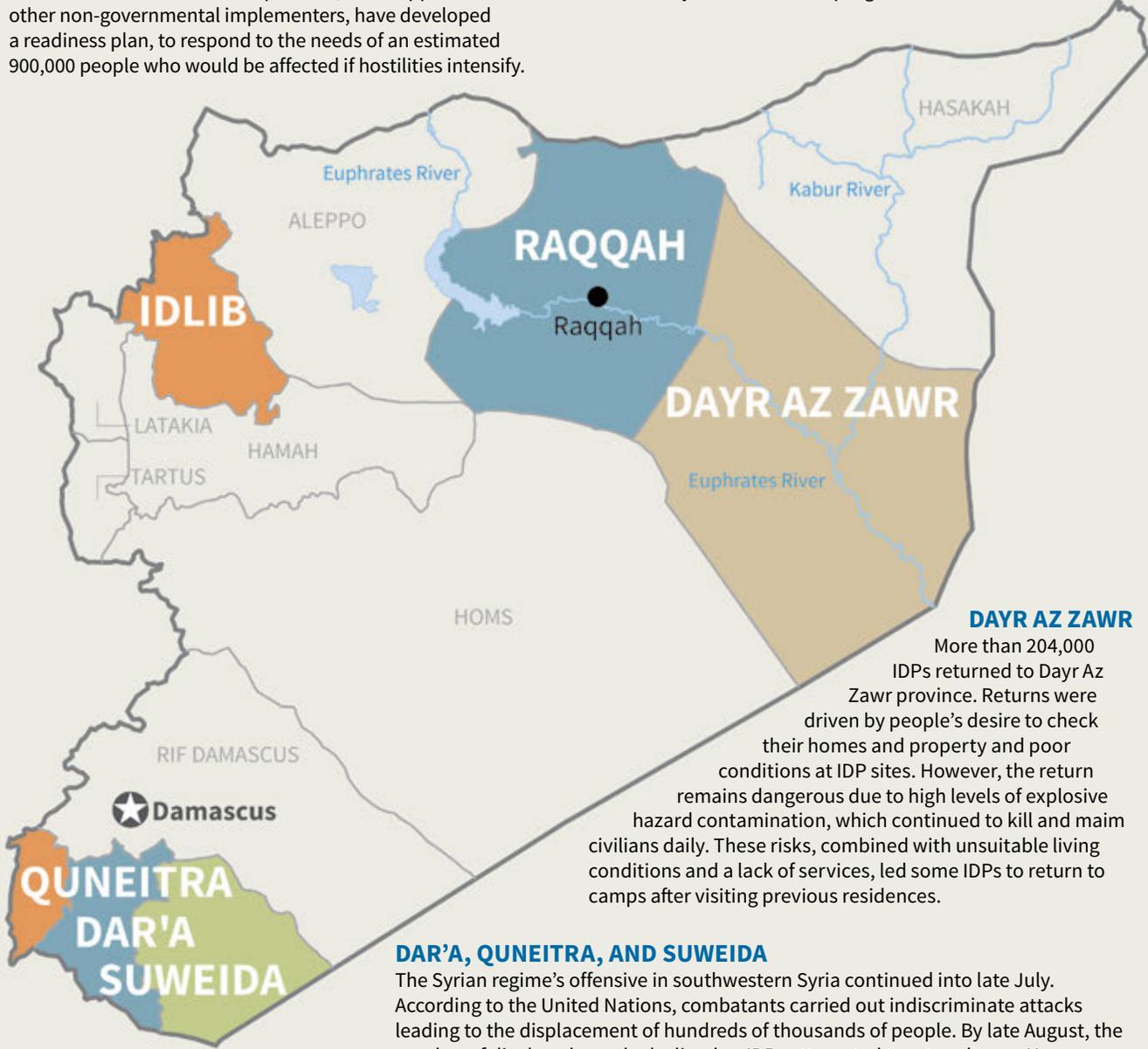
DAYR AZ ZAWR

More than 204,000 IDPs returned to Dayr Az Zawr province. Returns were driven by people's desire to check their homes and property and poor conditions at IDP sites. However, the return remains dangerous due to high levels of explosive hazard contamination, which continued to kill and maim civilians daily. These risks, combined with unsuitable living conditions and a lack of services, led some IDPs to return to camps after visiting previous residences.

DAR'A, QUNEITRA, AND SUWEIDA

The Syrian regime's offensive in southwestern Syria continued into late July. According to the United Nations, combatants carried out indiscriminate attacks leading to the displacement of hundreds of thousands of people. By late August, the number of displaced people declined as IDPs attempted to return home. However, IDPs remain in need, especially given the suspension of cross-border assistance from Jordan and lack of humanitarian access imposed by the Syrian regime.

Sources: USAID, DoS, UN, and media reports.

contamination.[325] The United Nations has organized occasional missions to Raqqah, but says it does not have a sustained presence in the city and must balance its support for Raqqah with its other commitments within Syria, according to the DoS.[326] Other humanitarian groups gradually increased their presence, and access to basic services within the city continued to improve. For example, at least six hospitals are now operational, including five private hospitals where services are provided for a fee and one primary healthcare facility.[327]

The stabilization of areas recently liberated from ISIS is expected to be a long and complex effort, as illustrated by a recent DoS OIG report. The report found that external constraints, such as a high-threat security environment, regional political concerns, policy and legal restrictions on funding, and the lack of a UN or host country partner, create risks that stabilization programs will not achieve the intended strategic result of preventing the reemergence of ISIS or other similar terrorist organizations.[328]

Even as some families returned home, new displacements occurred as the SDF began an assault on September 10 against remaining ISIS enclaves in the province.[329] Over a two-week period between the end of July and beginning of August, reports indicated that some 21,650 people fled the ISIS-controlled areas and settled in makeshift tented settlements in SDF-controlled areas on the east bank of the Euphrates. These displaced people reportedly face a dire humanitarian situation.[330]

Monitoring Humanitarian Assistance Remains Challenging

Syria presents a challenging environment for assistance efforts due to elevated risks. In response, USAID has established risk mitigation and compliance programs, which include the promotion of procurement integrity and the hiring of dedicated risk mitigation staff to reduce the possibility of fraud, waste, abuse or diversion of aid to sanctioned groups. USAID works with a third-party monitor to verify that people in need of assistance receive humanitarian supplies and services as intended. This third-party monitor also verifies that aid recipients understand that the aid is being provided according to humanitarian principles in order to prevent sanctioned groups from taking credit for USAID-funded activities.[331]

According to USAID, it is also working with partners to ensure that they are strengthening their internal controls and monitoring their work in the field. To further ensure that programs are helping those in need, USAID humanitarian partners, along with others from the humanitarian community, have developed and adhere to a common set of protocols for engaging with any armed group. According to the protocols, both partners and members of the humanitarian community are to preemptively minimize or cease programming if ISIS or other armed actors threaten the integrity of programming, and PRM takes this approach to its programming.[332]

The DoS reported that PRM partners and implementers continue to monitor for any issues relating to fraud and diversion of humanitarian assistance. PRM partners are required to comprehensively report to PRM on a quarterly basis on any instances of diversion or fraud and notify PRM immediately if specific incidents occur. PRM has also reiterated to partners their obligations to investigate and report on allegations of fraud and diversion. According to PRM, no allegations of fraud or diversion have been reported this quarter in relation to PRM-partner efforts. As the quarter ended, PRM was completing a contract for a third-party monitor in Syria to provide additional oversight on PRM-funded programs.[333]

At least six hospitals are now operational, including five private hospitals where services are provided for a fee and one primary healthcare facility.

Despite these efforts, the unstable security situation in Idlib raised the risk that combatants might divert humanitarian assistance. Since late 2017, a USAID OIG investigation uncovered numerous instances of possible or confirmed diversions to armed groups in Idlib province, including Ha'yat Tahrir Al-Sham (HTS), a designated Foreign Terrorist Organization.[334]

During one investigation, USAID OIG identified corrupt personnel who had adversely affected a $100 million assistance program through border control and restrictions of approved vendors. Other investigations showed that procurement fraud, product substitution, ghost employees and beneficiaries, and bid rigging diverted millions of dollars of aid from intended beneficiaries. Additional information on this investigation is available in the classified appendix to this report.[335]

In August 2018, USAID OIG referred its findings on the risks of humanitarian assistance being diverted to armed groups in northwestern Syria to USAID and briefed senior USAID officials. These risks included systemic coercion by HTS of non-governmental organizations' employees to assist in diversions; imposition of taxes, duties, and fees on USAID implementers and beneficiaries; HTS control of local councils and IDP camp management that assist USAID implementers identify eligible beneficiaries; and implementers in some cases failing to adequately mitigate the threat to USAID programming from these armed groups.[336]

In response to the referral, USAID immediately suspended the activities of one cross-border implementer in HTS-controlled areas of northwestern Syria, affecting approximately $4 million in program funds. Furthermore, USAID reported that it inserted language into new awards requiring any assistance in HTS-controlled areas to be approved in advance by USAID, affecting new awards made up until the end of September.[337] More information on the investigations, findings, and actions USAID and USAID OIG are taking to prevent the diversion of assistance is provided on page 99 of this report.

U.S. Humanitarian Assistance Funding and Staffing

As in Iraq, the U.S. Government implements humanitarian assistance activities in Syria as distinct and separate from military operations through three operating units:

- **USAID/Office of U.S. Foreign Disaster Assistance (OFDA)** works with UN and international non-governmental organization partners to provide support to IDPs and other conflict-affected populations.

- **USAID/Office of Food for Peace** provides food assistance to IDPs, refugees, and others in need who have been impacted by the crisis in Syria.

- **DoS/Bureau of Population, Refugees, and Migration (PRM)** works through the United Nations and other partners to protect and support IDPs, refugees, and other conflict victims in Syria, and provides assistance to others in the surrounding countries that have been affected.[338]

OFDA, FFP, and PRM rely on several types of personnel to execute their work, including U.S. Government employees, personal services contractors, and independent contractors. A total of 32 personnel are assigned full-time to the Syria humanitarian assistance response, with 9 stationed in Turkey, 6 in Jordan, and the remainder in the United States (primarily

Washington, DC). An additional 44 personnel who work on regional OIR humanitarian response issues also support the Syria effort.[339]

USAID and PRM receive appropriations for humanitarian assistance activities that are not designated in advance for use in responding to a particular humanitarian crisis, which allows the U.S. Government greater flexibility in responding to ongoing and emerging crises. OFDA and FFP primarily use International Disaster Assistance funds. FFP also uses a small amount of funding authorized by Title II Food Aid of the Agricultural Trade Development and Assistance Act of 1954 (Public Law 480) to respond to the Syria and Iraq complex crises. PRM relies on Migration and Refugee Assistance funds for this purpose. Each office awards funds to implementing partners, which include public international organizations such as the UN Children's Fund (UNICEF), the WFP, the Office of the UN High Commissioner for Refugees (UNHCR), and the International Organization for Migration (IOM), as well as private non-governmental organizations. These organizations carry out assistance programs on the ground in Syria, Iraq, and neighboring countries hosting Syrian and Iraqi refugees.[340]

A USAID OIG audit report issued this quarter highlighted the risks involved with USAID's high reliance on public international organizations to deliver humanitarian assistance programming, including:

- a lack of rigorous determinations of these organizations' performance and responsibility, and a lack of comprehensive risk assessments;
- failure by some of these organizations to promptly or adequately report fraud;
- inadequate policies to ensure alignment with Federal internal control standards.

Table 4 gives an overview of cumulative humanitarian assistance funding for Syria as of June 30, 2018.

Table 4.

Status of Cumulative FY 2015, FY 2016, FY 2017, and FY 2018 U.S. Government Humanitarian Assistance Funds for the Syria Crisis, as of 9/30/2018 (in millions/rounded)

Office	Syria Obligated	Syria Disbursed
OFDA	$1,133.9	$686.1
FFP	$1,736.9	$1,696.1
PRM	$3,136.3	$3,173.3
TOTAL	**$6,007.1**	**$5,555.5**

Note: USAID and the DoS reported disbursements that may exceed obligations because some disbursements this quarter were made against awards obligated in prior to fiscal year 2015. In OIR reports prior to March 31, 2016, the DoS reported disbursements only from funds obligated from FY2015 forward. 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. If they are 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. Figures may not sum due to rounding.

Sources: USAID/OFDA, USAID/FFP, and DoS PRM.

STABILIZATION

Coalition Members Pledge $300 Million to Stabilize Former ISIS-Held Areas

In April, the Administration suspended $230 million in stabilization funds for Syria and this quarter reprogrammed them to other foreign assistance efforts unrelated to Syria. However, the DoS reported to the DoS OIG that the resulting shortfall would be covered by $300 million in "very hard contributions" from more than 10 Coalition members, including $100 million from Saudi Arabia and $50 million from the United Arab Emirates.[341] The DoS said the funds would be spent on DoS and USAID programs to remove explosive remnants of war, provide essential services, and support employment programs.[342] The DoD told the DoD OIG that the pledges of funds would support "lasting security and stability in liberated territory."[343] It said the funds would not only assist in preventing a resurgence of violent extremists, but would also set the conditions for refugees to return and assist in the political resolution of the Syrian conflict.[344]

The DoS continued to spend available funds to implement stabilization projects that sought to promote education and outreach to children and adults about the risks of explosive remnants of war and provide outreach to youth affected by ISIS violence.[345] Other DoS assistance was intended to set conditions for the safe return of people displaced by the conflict, provide essential services, and support local governance and civil society.[346] Since 2014, the DoS has provided $87 million to support demining and the removal of explosives in Syria, including $25 million provided this quarter by the DoS Bureau of Political-Military Affairs.[347]

New Representative Appointed after DoS OIG Inspection Finds That the Absence of an Ambassador Hindered Stabilization Efforts in Syria

Since the DoS closed its embassy in Damascus in February 2012, the United States has coordinated Syrian assistance from various diplomatic locations overseas. The DoS OIG's September 2018 inspection report on Syrian stabilization programs funded under the Further

Continuing and Security Assistance Appropriations Act of 2017, found that since OIR began in August 2014, the lack of an ambassador and the failure to sustain any other senior position with clear decision-making authority hindered U.S. and Coalition partners' stabilization efforts, funds, and aid.[348]

On August 17, Secretary Pompeo appointed Ambassador James F. Jeffrey as the Secretary's Special Representative for Syria Engagement. A retired Foreign Service Officer who most recently served as the U.S. Ambassador to Iraq, Ambassador Jeffrey serves as the Secretary's Advisor for, and the DoS's primary contact on, all aspects of the Syria conflict except the campaign to defeat ISIS, which remains the responsibility of Brett McGurk, Special Presidential Envoy for the Global Coalition to Defeat ISIS. In addition, Joel Rayburn was appointed to as Deputy Assistant Secretary of State for Levant Affairs and Special Envoy for Syria. Ambassador Jeffrey's work relates to ending the Syrian conflict, emphasizing the United States' strong opposition to Hezbollah, the importance of a robust Lebanese government, and continued strong bilateral ties with Jordan.[349]

External Constraints Hindered Stabilization Assistance

The DoS OIG issued an inspection report on September 26, 2018, that highlighted the success of the Syria Transition Assistance Response Team (START) work in the pre-liberation stabilization planning for Raqqah in 2016 and 2017. The DoS and other agency officials noted "START's capacity to bring together civilian and military personnel contributed positively" to the coordination and participation of U.S. Government stakeholders and foreign governments. Their work created the Raqqah Civilian Planning Framework, a matrix that outlined detailed actions related to stabilization and humanitarian assistance. DoS personnel and their colleagues from other U.S. Government agencies "praised the planning process and said that it was detailed, inclusive, and reflected lessons learned from areas liberated from ISIS earlier in the conflict."[350]

However, the DoS OIG also reported that external constraints hindered the DoS in its delivery of stabilization assistance to Syria. A high-threat security environment, policy and legal restrictions on spending for appropriated funds, and the lack of a UN or host country partner also hampered efforts to implement stabilization programs.[351] These constraints affected all factors of operations and planning.[352]

DoS OIG interviews with Bureau staff also revealed that complex and overlapping foreign policy considerations resulted in time-consuming coordination between policy and assistance officers. Interagency coordination was a significant problem this quarter; the lack of effective coordination slowed decision making and impeded clear lines of authority for Syria stabilization planning. Interagency partners worried that these discussions would result in the Syrian regime taking a greater role in liberated areas. This was especially worrisome due to the "perceived wavering of US commitment," according to the DoS OIG report.[353]

DoS OIG also found that misperceptions and rumors regarding the repositioning of U.S. funding for stabilization in Syria. Beneficiaries and staff worried about how long stabilization funds would last and whether the U.S. military would continue its efforts in northeast Syria.[354] For more information on this topic see the classified appendix.

Interagency coordination was a significant problem this quarter; the lack of effective coordination slowed decision making and impeded clear lines of authority for Syria stabilization planning.

Raqqah Begins to Rebuild, but Many Challenges Remain

Almost one year after the liberation of Raqqah, the former capital of ISIS's so-called caliphate, media accounts depicted a more normal life for the city's residents. Despite the many uninhabitable neighborhoods and "historically unprecedented" levels of explosives removal, improvements in clean water and sanitation continued and city officials prepared for the first full school year since the ISIS occupation ended.[355]

The DoS and USAID reported significant progress in efforts to rebuild Raqqah. The Raqqah Civilian Council's Reconstruction Committee completed multiple projects, including rubble removal, sanitation projects, and training first responders.[356]

Despite this progress, the DoS reported that stability within the city remains "precarious" as the residents return and the population rises toward pre-war levels. Demand for essential services and pressure on governing authorities to deliver will increase dramatically. Raqqah's diverse ethnic groups, currently coexisting peacefully, could become restive if their expectations are not met. For example, they could "retreat into destabilizing identity politics… [if] existing resources and services are stretched and competition for them intensifies."[357]

The DoS also reported an uptick in ISIS sleeper cell attacks this quarter, especially around Raqqah, Tabqah, and Dayr az Zawr. Curfews to allow anti-ISIS operations in Tabqah and Mansoura delayed some project activities. Syria Democratic Council discussions with Damascus caused significant concern for several DoS implementing partners.[358]

According to the DoS, if conditions deteriorate and residents become disenfranchised, the potential exists for ISIS to find sanctuary and recruit new fighters into another insurgency. To date, according to the DoS, the U.S. investment in Raqqah has provided an excellent return, but significantly greater international support is needed for Raqqah's fragile stability to take root and prevent an ISIS resurgence.[359]

The scale of destruction and work remaining in Raqqah and its environs are beyond the capacity of the Raqqah Civilian Council at current levels of international support, according to the DoS. The city has no large-scale demolition operations to safely raze and remove damaged buildings to make way for rebuilding and no higher-level public health care facilities exist. Nor can the council independently perform widespread electrical rehabilitation or large-scale repairs on power-generating dams. The water distribution network is severely damaged, and as a result many homes and neighborhoods do not receive clean water. The council cannot complete comprehensive water or sewage network repair without significant international help.[360]

The DoS reported that the good news that displaced persons can return in large numbers is in jeopardy of being overshadowed by the prospect of potential violence if a "war-weary

Raqqah Begins to Rebuild, but Many Challenges Remain

(continued from previous page)

and jaded population becomes disenchanted with a woefully under-funded and ill-sourced local government" struggling to continue and expand essential services.[361]

In addition, the DoS reported a "steady stream of destabilizing misinformation and propaganda from regime affiliated media outlets and other malign regional actors" seeking to hurt the Raqqah Civilian Council's reputation and credibility. The DoS warns that without greater international support backed by consistent, clear public statements on the enduring Coalition commitment to the city and northeastern Syria, Raqqah may devolve into the same vulnerability ISIS found when it first arrived, a "fractured city ripe for extremist takeover and exploitation."[362]

USAID Programs Help Stabilize Liberated Areas

In Raqqah and other liberated areas, USAID worked with vetted local Syrian organizations to implement quick-impact activities that sought to promote stability. USAID reported that the goals of the activities included enabling the early recovery of areas liberated from ISIS, strengthening communities' ability to resist extremist groups, and maintaining and increasing the influence of moderate groups and individuals.[363]

To implement these activities, USAID works through a local civil society organization comprisng more than 60 engineers and project managers from newly-liberated areas who implement projects identified through a community-driven approach. As of September 30, 2018, USAID spent $9 million to engage more than 2,000 community members to prioritize their early recover needs through 48 projects in 82 communities reaching approximately 1,000,000 beneficiaries. Examples of projects include the removal of rubble, the provision of electricity and water, rehabilitation roads and sewage systems. The British government supplied an additional $2.84 million in gift funds to support this work. These efforts are typically the first stabilization assistance seen in liberated areas and begin as soon as an area is declared clear of explosive remnants of war.[364].

In addition, USAID is funding a 3-year, $45 million program called Syria Essential Services II that is designed to stabilize conflict-affected communities by restoring and expanding essential services, and increasing employment opportunities.[365] The project uses a core team of field-based technical experts in engineering, research, governance, economic recovery and capacity building to manage community-based programming and partnerships.[366] During the most recent quarter, the program provided technical and material assistance including for the rehabilitation of the Tabqah Hospital facility, which serves 500,000 people, and repairing and operating 11 water stations to provide water to 780,000 people.[367] Other USAID-funded stabilization efforts in opposition-controlled Syria support additional essential services rehabilitation efforts, facilitate resilient livelihoods and equip citizens and emerging community groups with the knowledge, skills, and experience to play more active and meaningful roles in local-level governance processes.[368]

SUPPORT TO MISSION

Appropriations and Authorizations for FY 2019 Provide Resources and Guidance to the DoD

On September 21 and 28, 2018, the President signed a pair of appropriation bills into law that provided full year FY 2019 funding for some Federal departments and agencies, including the DoD, and a continuing resolution for others, including the DoS and USAID, through December 7, 2018. The two laws combined provide the DoD with a total of $685.6 billion in funding for FY 2019, which includes $616.8 billion in base funding and $68.8 billion in OCO funding.[369] This is an increase of approximately 2.2 percent from FY 2018's total DoD appropriation of $671.1 billion and a 4.4 percent increase in the OCO budget from the FY 2018 appropriation of $65.9 billion.[370] For an overview of DoD funding, see Table 5.

Within the DoD's OCO appropriation for FY 2019, the law provides $1.35 billion for the Counter-ISIS Train and Equip Fund (CTEF) to provide assistance to Iraqi, Kurdish, and vetted Syrian opposition fighters engaged in combatting ISIS. This total is $417 million (23 percent) below the FY 2018 level and $48 million less than the President's request. The law additionally permits the DoD to use a portion of this funding to enhance the border security of nations adjacent to conflict areas, including Jordan, Lebanon, Egypt, and Tunisia, in order to deny ISIS freedom of movement. It also requires the DoD to receive commitments that recipients of CTEF assistance will respect human rights and rule of law and to vet recipients for associations with terrorist groups or the Iranian government.[371] The conference report accompanying the DoD appropriation notes that "the Peshmerga forces of the Ira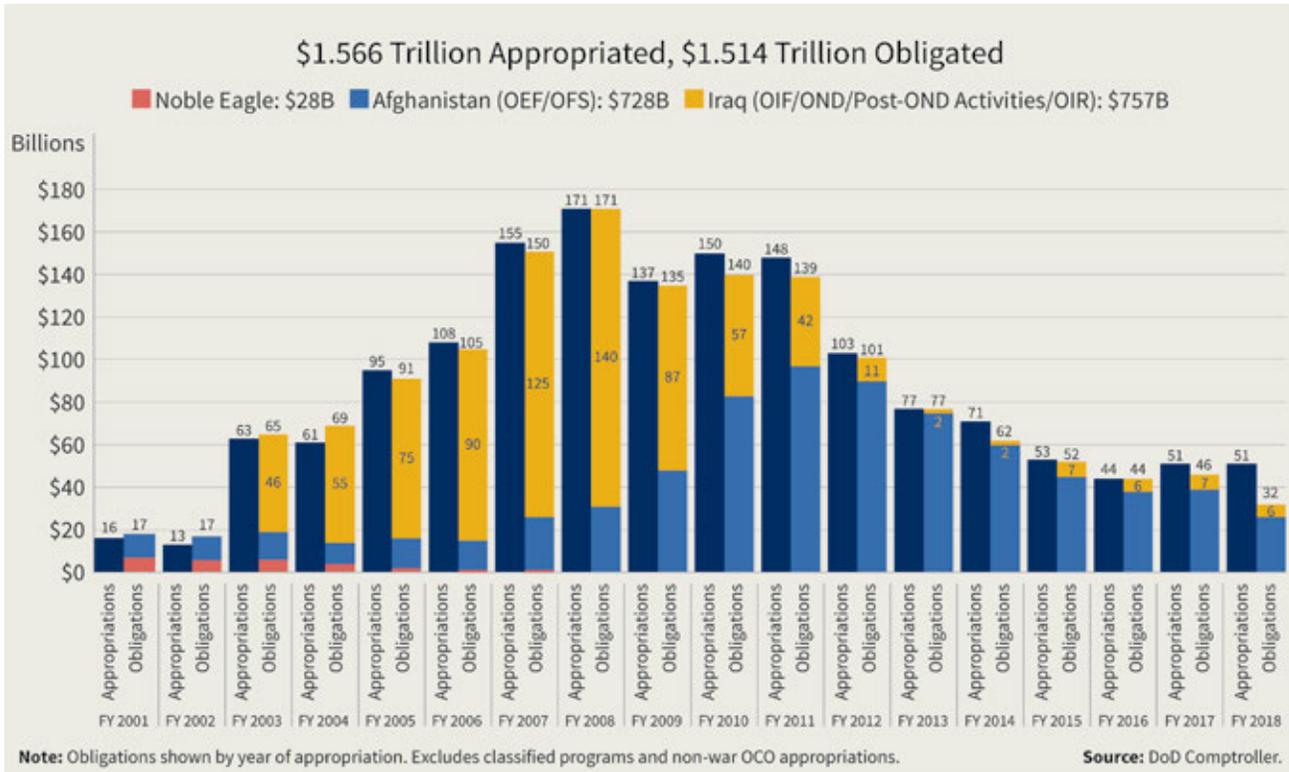qi Kurdistan Region have made, and continue to make, significant contributions to the United States-led campaign to degrade, dismantle, and ultimately defeat" ISIS. The report states that the United States should provide the Iraqi Ministry of Peshmerga forces with $290 million to partner more effectively with the ISF, the United States, and other international coalition members to defeat ISIS.[372]

Table 5.

Top-Line DoD Funding, in billions

	FY 2017	FY 2018	FY 2019
Base	$509.6	$605.2	$616.8
OCO	$76.6	$65.9	$68.8
TOTAL	**$586.2**	**$671.1**	**$685.6**

Source: DoD Comptroller, FY 2019 Defense Budget Overview; P.L. 115-245.

Also this quarter, Congress passed the John S. McCain National Defense Authorization Act for FY 2019, which the President signed into law on August 13, 2018. This legislation extends existing authorizations for the DoD in the fight against ISIS, including CTEF, security cooperation with the Iraqi government, and the Coalition Support Fund to reimburse partners and allies in the fight against ISIS. The legislation also expressly prohibits the use of any funds authorized for the Iraqi government to provide assistance to any group affiliated with the IRGC–Quds Force or a state sponsor of terrorism.[373]

In September, the DoD Comptroller released the DoD's congressionally-mandated quarterly *Cost of War* report, which details the DoD's spending on overseas contingency operations in Iraq, Syria, and Afghanistan through June 30, 2018. According to this report, the DoD has spent $1.5 trillion in support of contingency operations since September 11, 2001. The total

$1.566 Trillion Appropriated, $1.514 Trillion Obligated

■ Noble Eagle: $28B ■ Afghanistan (OEF/OFS): $728B ■ Iraq (OIF/OND/Post-OND Activities/OIR): $757B

Note: Obligations shown by year of appropriation. Excludes classified programs and non-war OCO appropriations.   Source: DoD Comptroller.

cost of operations in Iraq over that time (including operations in Syria) was $757.1 billion, of which $26.2 billion has been obligated in support of OIR since that operation began in 2014.[374]

The DoD Comptroller reported that the DoD obligated $6 billion for OIR during the first three quarters of FY 2018, which was $600 million more than the amount spent on OIR in the first three quarters of FY 2017. Average monthly spending on all OCOs in FY 2018 was reported at $3.6 billion, of which $700 million was in support of OIR. According to the DoD Comptroller, these obligations cover all expenses related to the conflicts, including war-related operational costs, support for deployed troops, and transportation of personnel and equipment.[375]

Figure 2.

Total DoD War-Related Appropriations and Obligations from September 11, 2001 through June 30, 2018

DoS and USAID Begin FY 2019 Under a Continuing Resolution but Spend Plan Outlines Planned Activity

Congress did not approve the Department of State, Foreign Operations, and Related Programs Appropriations bill for FY 2019 by the end of the quarter. Consequently, short-term funding for the DoS and USAID was included in the Continuing Appropriations Act of 2019, which expires December 7, 2018. This limits funding for DoS and USAID operations at the FY 2018 enacted levels. The DoS reported to the DoS OIG that it is resourced appropriately to meet programs and requirements that are related to OIR and counter-ISIS efforts. However, the additional $1.2 billion requested by the DoS to support diplomatic engagement and foreign assistance for Iraq and Syria in the FY 2019 budget request has not been approved by Congress.[376]

This quarter, the DoS submitted its FY 2018 Spend Plan to Congress, which includes its goals under OIR. Under Mission Goal #1, the DoS stated that the United States is committed to helping the Iraqi government defend itself against external threats, counter malign Iranian influence, and promote internal stability. To support this goal, the DoS will continue to rely on the following programs: Foreign Military Financing; International Military Education and Training; Export Control and Related Border Security Assistance; Antiterrorism Assistance; Nonproliferation, Anti-Terrorism, Demining and Related Programs (NADR); and the NADR Counterterrorism Partnership Fund.[377]

Under Mission Goal #2, the DoS stated that it and USAID are committed to strengthening Iraq's ability to stop the proliferation of weapons of mass destruction; improve its criminal justice system; clear mines and unexploded ordnance; support reconciliation, including efforts to counter violent extremism; and promote good governance, rule of law, and human rights, particularly among vulnerable citizens. The DoS and USAID have supported these efforts through programs such as the Bureau of International Narcotics and Law Enforcement Affairs; NADR Conventional Weapons Destruction and Economic Support Fund programs; and the centrally managed NADR Global Threat Reduction program.[378]

Table 6.

Total U.S. Contribution to Iraq's MoD by Fiscal Year, in millions

Fiscal Year	U.S. Contribution (in Millions)
2012	$850
2013	$471
2014	$300
2015	$250
2016	$3,000
2017	$1,355
2018	$250

Source: DoD.

U.S. Contribution to Iraq's Defense Budget Returned to Normal in FY 2018

The amount of U.S. financial support to Iraq's Ministry of Defense was reduced to a historically normal level in FY 2018 after substantial credit facility loans were issued in FY 2016 and 2017.[379] Due to the confluence of the drop in global oil prices, which had a significant negative impact on Iraq's oil-dependent economy, and continued operations against ISIS, the United States issued two credit loan facilities to help stabilize the Iraqi military.[380] In addition to Foreign Military Financing, this included loans of $2.8 billion in FY 2016 and $1.1 billion in FY 2017. With no loan issued in FY 2018, the U.S. contribution to Iraq's MoD was $250 million in Foreign Military Financing.[381] Under the terms of the credit facility, the Iraqi government was given a 1-year grace period and 8.5 years total to repay the loans.[382] For an overview of U.S. contributions to Iraq's MoD, see Table 6. For an overview of U.S. support as a percentage of Iraqi defense spending, see Table 7.

Table 7.

U.S. Support as a Percentage of Iraqi Defense Spending, in millions

Fiscal Year	Iraqi Defense Spending	Percent from U.S. Support	Foreign Military Financing	Credit Facility Loan
2016	$5,170	58.00%	$150	$2,850
2017	$7,400	18.30%	$250	$1,105
2018	$8.700	2.87%	$250	—

Source: DoD, response to DoD OIG request for information.

Departments of Justice and the Treasury Contribute to the "Whole of Government" Effort to Defeat ISIS

In addition to prosecutions and sanctions activities, discussed in Appendices C and D on pages 108 and 109, the Department of Justice (DoJ) and Department of the Treasury provided additional information this quarter about their efforts to counter ISIS.

The DoJ reported to the DoJ OIG that it works in bilateral and multilateral settings to assist foreign partners in efforts to respond to foreign terrorist fighters (FTFs). The DoJ uses Justice Attaches to solicit legal cooperation on law enforcement matters, and provides experts to mentor specific prosecutions. The DoJ's Offices of Overseas Prosecutorial Development, Assistance, and Training and International Criminal Investigative Training Assistance Program also support counterterrorism related law-enforcement activities through Resident Legal Advisors and Senior Law Enforcement Advisors, which are funded by the DoS. Recently, DoJ officials, along with U.S. European Command and other elements of the U.S. military, held a conference on the collection and sharing of battlefield-derived information with lead investigators and prosecutors from the United Kingdom, Belgium, France, Germany, and the Netherlands. The DoJ is also working with the DoS and DoD to develop guidelines for using battlefield evidence in civilian trials.[383]

According to the Department of the Treasury (Treasury) OIG, Treasury has worked to disrupt ISIS's sources of revenue and prevent its access to the international financial system. In total, Treasury has sanctioned 68 ISIS-affiliated individuals and entities since 2014, including six this quarter. In Iraq, Treasury is working with the Central Bank of Iraq to strengthen supervision of the Iraqi financial system and prevent illicit actors from accessing it. Specifically, Treasury and the Central Bank worked to identify ISIS-linked money exchange and transfer companies to ensure that they are cut off from the Iraqi financial system.[384] The Treasury's Office of Technical Assistance has worked to provide training and mentorship to financial officials, including the Iraqi government's financial intelligence unit. During this quarter, the Office of Technical Assistance worked to create an interim database of financial reporting data with members of the unit. Staff also provided on-the-job mentoring of analysts in the areas of the duties and responsibilities of intelligence analysts, report targeting and strategic analysis of suspicious transactions, additional domestic and international sources of financial intelligence information, and developing domestic and international relationships.[385]

Along with the DoS, Treasury also co-chaired meetings of the Coalition's Counter ISIS Finance Group in February and September 2018. The Counter ISIS Finance Group, a Coalition working group, brings together 50 members and observers to share information and plan multilateral actions against ISIS financing. It has enabled the Coalition to deepen understanding of ISIS finances, sponsor designation of ISIS financiers and money transfer entities at the United Nations, and coordinate assistance to the Iraqi government to prevent terrorist financing and money laundering.[386]

OVERSIGHT ACTIVITIES

OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG and partner agencies' strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; Lead IG investigations; and hotline activities from July 1 through September 30, 2018.

STRATEGIC PLANNING

Pursuant to Section 8L of the Inspector General Act, the Lead IG develops and implements a joint strategic plan to guide comprehensive oversight of programs and operations for each overseas contingency operation. This effort includes reviewing and analyzing completed oversight, management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects. The Lead IG agencies issue an annual joint strategic plan for each operation.

FY 2019 Joint Strategic Oversight Plan Activities

Starting in late 2014, upon designation of the DoD IG as the Lead IG for OIR, the three Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OIR. The oversight plan has been updated each year. The *FY 2019 Joint Strategic Oversight Plan for Operation Inherent Resolve*, effective October 1, 2018, organized OIR-related oversight projects into five strategic oversight areas: Security, Governance and Civil Society, Humanitarian Assistance, Stabilization, and Support to Mission. The strategic plan was included in the *FY 2019 Comprehensive Oversight Plan for Overseas Contingency Operations*.

The Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S.-funded activities supporting overseas contingency operations, including those relating to Africa, Southwest Asia, Southeast Asia, and the Middle East. The Joint Planning Group provides a forum for information sharing and coordination of the broader Federal oversight community, including the military service Inspector Generals and audit agencies, the Government Accountability Office (GAO), and the OIGs from the Departments of Justice, the Treasury, Energy, and Homeland Security.

AUDIT, INSPECTION, AND EVALUATION ACTIVITY

The Lead IG agencies use dedicated, rotational, and temporary employees, as well as contractors to conduct oversight projects, investigate fraud and corruption, and fulfill their congressional mandate in strategic planning and reporting. Following an expeditionary workforce model, some oversight staff from the Lead IG agencies are stationed in offices in Iraq, Kuwait, Qatar, Egypt, and Germany. Oversight teams from these offices and from offices in the United States travel to Jordan, Turkey, and other locations in the region to conduct fieldwork for their projects.
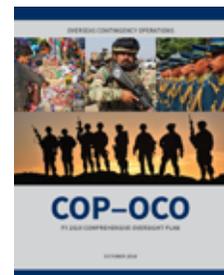
FY 2019 Comprehensive Oversight Plan for Overseas Contingency Operations

Lead IG Strategic Oversight Areas

SECURITY

Security focuses on determining the degree to which the OCO is accomplishing its mission to defeat violent extremists by providing security assistance to partner security forces. Activities that fall under this strategic oversight area include:

- Conducting counterterrorism operations against violent extremist organizations
- Training and equipping partner security forces
- Advising and assisting partner security forces
- Advising and assisting ministry-level security officials

GOVERNANCE AND CIVIL SOCIETY

Governance and Civil Society focuses on the ability of the host-nation, at all government levels, to represent and serve its citizens. Activities that fall under this strategic oversight area include:

- Building or enhancing host-nation governance capacity, including the ability to sustainably resource its activities and services
- Countering and reducing corruption, social inequality, and extremism
- Promoting inclusive and effective democracy, civil participation, and empowerment of women
- Promoting reconciliation, peaceful conflict resolution, demobilization and reintegration of armed forces, and other rule of law efforts
- Fostering sustainable economic development activities
- Encouraging fair distribution of resources and provision of essential services
- Supporting sustainable and appropriate reconstruction activities

HUMANITARIAN ASSISTANCE

Humanitarian Assistance focuses on aid intended to save lives, alleviate suffering, and maintain human dignity during and after conflict, as well as to prevent and strengthen preparedness for such crises. Distinct and separate from military operations, activities that fall under this strategic oversight area include:

- Providing food, water, medical care, emergency relief, and shelter to people affected by crisis
- Building resilience by supporting community-based mechanisms that incorporate national disaster risk reduction, emergency preparedness, and humanitarian response systems
- Assisting and protecting internally displaced persons and returning refugees
- Setting the conditions which enable recovery and promote strong, positive social cohesion

Lead IG Strategic Areas *(continued from previous page)*

STABILIZATION

Stabilization focuses on U.S. Government efforts to enable persons affected by the contingency operation to return to or remain in their homes with the expectation of basic security, and government and public services. Activities that fall under this strategic oversight area include:

- Removing explosive remnants of war
- Planning for security forces acceptable to local populations
- Repairing infrastructure and buildings
- Reestablishing utilities and public services
- Supporting local governance structures and reconciliation
- Setting conditions for resumption of basic commerce
- Planning for the provision of humanitarian assistance

SUPPORT TO MISSION

Support to Mission focuses on the United States' administrative, logistical, and management efforts that enable military operations, empower host-nation governance, and provide humanitarian assistance to the local population. Activities that fall under this strategic oversight area include:

- Ensuring the security of U.S. personnel and property
- Providing for the occupational health and safety of personnel
- Supporting the logistical needs of U.S. installations
- Managing government grants and contracts
- Administering government programs

This quarter, the Lead IG agencies and their partner agencies completed 23 reports related to OIR. These reports examined various activities that support OIR, including counterterrorism activities, stabilization, foreign assistance programs, contract and equipment management, and sexual assault prevention and response program management. As of September 30, 2018, 45 projects were ongoing and 26 projects were planned.

FINAL REPORTS BY LEAD IG AGENCIES

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Evaluation of Airborne Intelligence Surveillance Reconnaissance Processing, Exploitation, and Dissemination Process for Operation Inherent Resolve
DODIG-2018-162; September 27, 2018

The DoD OIG conducted an evaluation to determine whether the OIR commander's intelligence requirements are being satisfied by the current airborne intelligence, surveillance, and reconnaissance processing, exploitation, and dissemination process. The final report is classified. A summary of this report along with its findings and recommendation is available in the classified appendix to this report.

Audit of the Military Sealift Command's Maintenance of Prepositioning Ships
DODIG-2018-151; September 24, 2018

The DoD OIG conducted this audit to determine whether the Military Sealift Command ensured that Government-owned, contractor-operated prepositioning ships received the required maintenance. Prepositioning ships are located in strategic ocean areas and seek to ensure rapid availability of military equipment and supplies during a major theater war, a humanitarian operation, or other contingency. Prepositioning ships carry cargo for multiple military sponsors, including the Army, Navy, Air Force, Marine Corps, and the Defense Logistics Agency.

The DoD OIG found that the Command did not ensure its Government-owned, contractor-operated prepositioning ships received the required maintenance. Command personnel did not maintain complete and accurate preventative maintenance plans because technical drawings and manuals were not updated to replicate the ships' configurations. The Command did not provide system functionality training to the Shipboard Automated Maintenance Management System users, and did not verify that contractor personnel completed preventative maintenance contract requirements. As a result, the Command was unable to accurately assess the condition and readiness of the Government-owned, contractor-operated ships.

The DoD OIG recommended that the Command update the technical manuals and drawings for its prepositioning fleet; revise its policies so that users receive initial and annual refresher training on the proper use of Shipboard Automated Maintenance Management System; and update the system to capture preventative maintenance information more accurately and allow the Military Sealift Command to extract aggregate metrics to assist with maintenance planning and decision making.

The DoD OIG also recommended that the Command, in conjunction with the Prepositioning Program Management Office, review and modify contracts to develop specific requirements for users to attend formal training; ensure that contracting officers appoint a qualified representative or technical representative to conduct consistent surveillance of contractors at sea and during shipyard availabilities; and document future contractual deficiencies through formal, written coordination with the contractor. Management agreed with the recommendations.

U.S. and Coalition Efforts to Train, Advise, Assist, and Equip the Iraqi Police Hold Force
DODIG-2018-147; September 10, 2018

The DoD OIG conducted this evaluation to determine whether U.S. and Coalition efforts to train, advise, assist, and equip Iraqi Police Hold Force units supported the Hold Force mission. The Iraqi Police Hold Force is part of the Ministry of Interior and includes the Iraqi Federal Police, Local Police, Energy Police, and Border Guard units. The Hold Force mission is to secure liberated areas and prevent a future insurgency in Iraq.

The DoD OIG determined that the equipment provided to the Iraqi Police Hold Force supported the hold force mission and enabled units to conduct clearing operations, establish

checkpoints, and patrol liberated areas. The provided equipment replaced Police and Border Guard infrastructure that was destroyed during the ISIS invasion.

In addition, the DoD OIG determined that the way the DoD provided equipment to the Iraqi Police Hold Force encourages the Iraqis to sustain their own equipment. This was accomplished by delivering equipment that was familiar to the Iraqis and does not require specialized parts or knowledge to maintain. The CJTF-OIR Ministry Liaison Team stated that the Ministry of Interior has the capability and spare parts required to maintain the equipment. The Iraqi Police Hold Force units also received training on maintenance and sustainment of the equipment, ensuring that the units were capable of keeping their weapons in working order through daily and field maintenance.

The DoD OIG also determined that the Programs of Instruction from the Coalition countries conducting the training were consistent with the content and method of instruction, and were designed to support the Hold Force mission. Additionally, funding from the European Union and other Coalition countries was used to support training programs on traditional police functions ranging from basic policing to specialized skills.

The DoD OIG determined that U.S. and Coalition Forces did not provide advise and assist activities to the Iraqi Police Hold Force units because competing command priorities focused advise and assist resources on Iraqi units conducting offensive operations. As a result, the U.S. and Coalition Forces had limited visibility of current Iraqi Police Hold Force operations and could not fully determine Iraqi Police Hold Force unit capabilities or adequately assess future training and equipping requirements.

The DoD OIG recommended that the CJTF-OIR Commander implement procedures to ensure that feedback concerning Iraqi Police Hold Force unit capabilities, current operations, and future training and equipping requirements flows from the field to the CJTF- OIR. Management agreed with the recommendation.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Department of State Stabilization Programs in Syria Funded Under the Further Continuing and Security Assistance Appropriations Act, 2017
ISP-I-18-29, September 26, 2018

The DoS OIG conducted a review of DoS funding for stabilization programs in Syria. The objective of the review was to determine obligation and expenditure levels of DoS-managed funds made available under the Further Continuing and Security Assistance Act, 2017, for stabilization in Syria and to determine the effectiveness of DoS planning and operations for stabilization programs in Syria.

The DoS OIG found that the DoS faces major challenges in delivering stabilization assistance to Syria. External constraints, such as a high-threat security environment, regional political concerns, policy and legal restrictions on funding, and the lack of a United Nations or host-country partner for stabilization activities, create risks that stabilization programs will not achieve the intended strategic result of preventing the reemergence of ISIS and similar terrorist organizations. These external constraints are largely outside

the DoS's control. However, the DoS OIG found that the DoS could strengthen its overall planning and coordination for stabilization activities.

The DoS OIG made one recommendation: to improve planning for stabilization in Syria, the DoS should identify lessons learned from the Syria Transition Assistance Response Team-Forward, a unit staffed by U.S. Government employees in Syria. The DoS OIG did not make a recommendation related to improving Syria coordination because the Secretary of State appointed a Special Representative for Syria Engagement in August 2018. In its response on the draft report, the Bureau of Near Eastern Affairs concurred with the recommendation; the DoS OIG considers the recommendation resolved.

Audit of the Department of State's Administration of its Aviation Program
AUD-SI-18-59; September 25, 2018

The DoS OIG conducted an audit to determine whether the DoS is administering its aviation program in accordance with Federal requirements and DoS guidelines, including operations in Iraq, Afghanistan, and the Philippines. The DoS created its aviation program in 1976 to support narcotics interdiction and drug crop eradication programs and build host nation aviation capacity.

The DoS OIG found that the Bureau of International Narcotics and Law Enforcement Affairs, the Bureau responsible for the aviation program, is not consistently administering the program in accordance with applicable requirements and regulations. The Bureau undertook significant operations without appropriate approval from the DoS Aviation Governing Board. The DoS OIG also found that the Bureau did not evaluate the cost effectiveness of the aviation program as required or maintain sufficient accountability of aircraft equipment. Finally, the DoS OIG found that the Bureau had not developed a plan to transition the aviation capacity to the host nations, a key foreign assistance goal. The lack of a transition plan, including benchmarks and metrics, has impeded progress in achieving the objective.

The DoS OIG made 25 recommendations intended to address the approval, accountability, and planning issues identified in the audit. Based on the Bureau's responses, the DoS OIG considered 2 recommendations resolved, 22 recommendations resolved pending further action, and 1 recommendation unresolved.

Audit of Cost Controls Within the Baghdad Life Support Services Contract Food Services Task Order SAQMMA14F0721
AUD-MERO-18-55; August 30, 2018

The DoS OIG conducted this audit to determine whether the Bureau of Administration and the Bureau of Near Eastern Affairs held the Baghdad Life Support Services food services contractor accountable for complying with its cost control plan.

In March 2018, the DoS OIG reported that the DoS had established, but did not effectively implement, four cost controls under the Baghdad Life Support Services food services task order. In this follow-on audit, the DoS OIG found that the Bureau of Administration and the Bureau of Near Eastern Affairs did not hold the contractor accountable for complying with its cost control plan and that the annual assessments of the contractor's cost control efforts

were ineffectual. The DoS OIG also found that the contracting officer assigned to the contract did not comply with the Federal Acquisition Regulation when definitizing – finalizing all contract terms and details – the food services task order.

The DoS OIG recommended that the contracting officer's representative for the food services task order update the inspection checklist to ensure the contractor's compliance with the cost control plan. Based on the Bureau of Near Eastern Affairs' response, the DoS OIG considered this recommendation closed pending further action. The DoS OIG recommended that the bureau incorporate requirements for food services cost controls and a contractor cost control plan into the upcoming worldwide support services contract. The bureau concurred with this recommendation.

The DoS OIG recommended that the Bureau of Administration develop and implement a corrective action plan to prevent noncompliance with Federal Acquisition Regulation requirements. The bureau did not concur with this recommendation stating that current training requirements were sufficient to address this issue. The DoS OIG considers it unresolved. Finally, the DoS OIG recommended that the Bureau of Administration update its acquisition policy memorandums to define administrative actions to be taken against contracting officers if they do not comply with applicable requirements. The bureau did not concur with the recommendation, stating that policy documents were an inappropriate venue to describe punitive or corrective actions. The DoS OIG considered the recommendation unresolved.

Review of the Bureau of Administration, Office of Logistics Management, Critical Environment Contract Analysis Staff's Counterterrorism Vetting Function (Risk Analysis Management)
ISP-I-18-27; August 27, 2018

The DoS OIG conducted an inspection of a DoS counterterrorism vetting function called Risk Analysis and Management (RAM). A small team located within the Bureau of Administration administers the RAM program, and conducts vetting of potential implementing partners for DoS bureaus, offices, and missions. This inspection examined whether the RAM vetting function, including RAM's web-based portal, complied with applicable rules and requirements. The DoS OIG also assessed whether RAM was transparent and responsive to user needs and concerns.

The DoS OIG found that RAM generally complied with applicable rules and requirements and was responsive to user needs. However, the DoS OIG also found that the Bureau of Administration did not charge an actual-cost-based vetting fee as required for the working capital fund program and that it did not periodically review that fee. In addition, the RAM vetting service had imprecise performance metrics. Finally, DoS bureaus, offices, and missions using RAM counterterrorism vetting services provided mixed reviews of the usefulness of its internal website and the overall quality of service provided.

The DoS OIG recommended that the Bureau of Administration establish a counterterrorism vetting fee based on actual costs and establish a schedule to periodically review the fee. The Bureau of Administration disagreed with the recommendation, stating that the vetting function was in too early a phase of development to establish an accurate cost estimate. The DoS OIG considered the recommendation unresolved.

Audit of Foreign Assistance for Internally Displaced Persons in Iraq
AUD-MERO-18-56; August 22, 2018

The DoS OIG conducted this audit to determine whether the Bureau of Population, Refugees, and Migration monitored humanitarian assistance provided to internally displaced persons in Iraq in accordance with applicable Federal requirements and DoS policies and guidance.

The DoS OIG determined that the Bureau of Population, Refugees, and Migration's monitoring of assistance to internally displaced persons generally followed Federal and DoS requirements. However, the DoS OIG found that the award files for the five voluntary contributions selected for review needed improvement. Specifically, the award files did not contain all required documents. The DoS OIG also found that the Assistant Secretary of State for Population, Refugees, and Migration approved the funding for the five contributions, but the most recent Delegation of Authority assigns that responsibility to the DoS Director of the Office of U.S. Foreign Assistance Resources. The DoS OIG made a series of recommendations to improve management of voluntary contributions for internally displaced persons in Iraq. The Bureau of Population, Refugees, and Migration agreed with the recommendations, which will remain open pending DoS OIG verification of further action taken by the Bureau.

Compliance Follow-up Review: The Worldwide Refugee Admissions Processing System Still Vulnerable to Potential Compromise
ISP-C-18-31; August 15, 2018

The DoS OIG conducted a compliance follow-up review of a 2017 inspection that identified potential vulnerabilities in the DoS-operated Worldwide Refugee Admissions Processing System. The final report is classified. A summary of this report along with its findings and recommendations is available in the classified appendix to this report.

Management Assistance Report: Medical Personnel Assigned to Protective Movement Details at U.S. Embassy Baghdad, Iraq, Lack Access to Needed Medications
AUD-MERO-18-53; August 3, 2018

The DoS OIG conducted this audit to determine whether the Bureau of Diplomatic Security performed its management and oversight of security services provided to U.S. Embassy Baghdad, Iraq, in accordance with Federal and DoS regulations and guidelines. The Bureau of Diplomatic Security uses contractors to help protect personnel, information, and national security-related activities globally, including to pre-plan, organize, establish, deploy, and operate protective security details for U.S. Government personnel under Chief of Mission authority.

The DoS OIG found that the contract paramedics assigned to the security teams in Iraq did not possess required medications to treat severely injured personnel. The Government of Iraq does not allow security contractors to import controlled medications into the country. The Bureau of Diplomatic Security believed that the contract required the company to obtain the medications. However, the Foreign Affairs Handbook states that "Where

necessary, the [Bureau of Diplomatic Security] and/or post will facilitate importation of medication." The DoS OIG determined that this was a circumstance where facilitation from the Bureau of Diplomatic Security would be "necessary" to help the contractor obtain the required medications.

The DoS OIG recommended that the Bureau of Diplomatic Security assess the issues preventing the importation of required medications and take appropriate action to facilitate the acquisition of required medications to support contract paramedics assigned to protective movement details at U.S. Embassy Baghdad. Management agreed with the recommendation, which will remain open until steps to implement the recommendation have been completed.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk
8-000-18-003-P; September 25, 2018

Given the substantial U.S. funding to Public International Organizations (PIO) conducting humanitarian work in the region, USAID OIG conducted this audit to review USAID's efforts to identify, assess, and manage risks before awarding funds to PIOs and assess USAID's policies, processes, and guidance for managing PIO awards.

By the end of 2016, the Syrian civil war and the rise of ISIS left 23.5 million people in the surrounding areas in need of humanitarian assistance. USAID provided a reported $2.6 billion between January 2012 and March 2018 to large, multilateral, public international organizations (PIOs) to help implement programs, coordinate the international response to the crisis, and collect data on the needs of people on the ground. PIOs are organizations principally made up of multiple governments or international financial institutions, such as the World Food Programme, the World Health Organization, and the United Nations Children's Fund.

USAID OIG found that USAID's approach to overseeing PIOs had not comprehensively identified, assessed, and managed risks related to working with PIOs, such as risks posed by terrorist groups that seek to benefit from USAID assistance. USAID OIG also found that USAID's PIO policy and accompanying processes and guidance do not align with Federal internal control standards, which can exacerbate the challenges of overseeing PIOs operating in non-permissive, long-term crisis environments such as Syria and Iraq where PIO awards can continue for years.

USAID OIG made six recommendations for USAID to establish comprehensive PIO policies that codify and clarify the processes for risk management and strengthen oversight of these awards. Management agreed with these recommendations.

FINAL REPORTS BY PARTNER AGENCIES

AIR FORCE AUDIT AGENCY

Facilities Maintenance 386th Air Expeditionary Wing Southwest Asia
F2018-0037-RA0000; July 26, 2018

The Air Force Audit Agency (AFAA) conducted this audit to determine whether the 386th Air Expeditionary Wing complied with DoD health and safety standards for indoor air quality and electrical, fire protection, and fuel systems at an installation in Southwest Asia. The installation consists of more than 650 facilities and provides air support for operations across the USCENTCOM region.

The AFAA determined that Wing personnel complied with DoD health and safety standards for indoor air quality, fuel systems, and fire protection systems, with minor exceptions. However, Wing personnel did not comply with standards related to electrical systems. Specifically, the AFAA identified 81 deficiencies related to electrical systems, which increases the risk for fire and loss of life or property. Additionally, the AFAA determined that the installation's civil engineer did not maintain adequate electrical system schematics, which are essential to safely operate and repair the installation's electrical system.

The AFAA made three recommendations to improve compliance with DoD health and safety standards for facilities. Management agreed with the recommendations.

Disbursements for Contingency Operations 39th Air Base Wing Incirlik Air Base, Turkey
F2018-0036-RA0000; July 25, 2018

The AFAA conducted this audit to determine whether 39th Air Base Wing personnel properly determined cash holding requirements; accounted for and executed disbursements; and maintained disbursement-supporting documents in accordance with DoD and Air Force guidance.

The AFAA determined that Wing personnel did not effectively manage disbursements for contingency operations. Disbursing personnel did not maintain the appropriate cash-holding authority to support contingency operations; account for and execute disbursements; or properly maintain disbursement-supporting documentation. Specifically, Wing personnel maintained 2.7 million Turkish lira over the required cash-holding authority. Additionally, the cash-holding authority of over $5.4 million could not be validated.

The AFAA made 14 recommendations to the Wing to improve the effectiveness of disbursements for contingency operations. The recommendations included re-establishing a cash-holding authority; reconciling foreign currency amounts on-hand with the centralized disbursing system; tracking all U.S. Treasury checks; inventorying and tracking checks every 90 days; and properly maintaining disbursement-support documentation.

Management agreed with the audit results and recommendations.

Emergency Contingency Allowance Equipment
F2018-0007-L40000; July 10, 2018

The AFAA conducted this audit to determine whether Air Force personnel effectively managed emergency contingency allowance equipment. This equipment, designated for the support of contingency, humanitarian, or disaster relief operations, is valued at $508 million and is deployed at 6 locations within the Middle East and Southwest Asia to help support operations. The Air Force identifies emergency contingency allowance equipment as Allowance Source Code 058 for inventory purposes.

The AFAA found that the Air Force did not properly authorize and account for emergency contingency allowance equipment. First, logistics personnel maintained 5,838 invalid authorizations, unapproved equipment, or excess authorizations (equipment above the approved inventory amount) valued at $176 million. Reducing invalid authorizations and turning in associated unauthorized items would reduce future Air Force buy and repair requirements by $131 million since accurate inventory reporting reduces unnecessary equipment purchases and repairs. Second, Air Force personnel did not establish adequate oversight controls to validate the inventory of emergency contingency allowance equipment, which led to the improper accounting of 477 items valued at $22 million. Implementing proper accountability oversight would reduce Air Force buy and repair requirements by $18 million.

The AFAA made eight recommendations to the Headquarters Air Force, Deputy Chief of Staff for Logistics, Engineering, and Force Protection. Management agreed with the recommendations.

Sexual Assault Prevention and Response Program Management, 455th Air Expeditionary Wing
F2018-0035-RA0000; July 5, 2018

The AFAA conducted this audit to determine whether the 455th Air Expeditionary Wing deployed personnel managed reported cases of sexual assault in accordance with DoD and Air Force guidance, and if they complied with personnel assignment, background investigations, training, awareness, and operations support requirements. The aim of the Air Force's Sexual Assault Prevention and Response Program is to protect Airmen and ensure readiness by eliminating incidents of sexual assault through the development, execution, and evaluation of prevention policies and programs.

The AFAA determined that Wing personnel did not effectively manage sexual assault cases and incidents in accordance with DoD and Air Force guidance. Specifically, Wing personnel did not maintain documentation for all fiscal year 2017 reported cases, record monthly case management group meeting data in the Defense Sexual Assault Incident Database, or conduct self-assessments for the Wing Inspector General's review.

While the Wing did comply with personnel assignment, background investigations, training, and operations support requirements, they did not comply with program awareness requirements. Newly-arrived personnel did not receive program information at their orientation brief, and the local Wing Response Coordinator contact information was incorrect at 7 out of 10 observed locations.

The AFAA recommended that the Wing Commander direct Wing Response Coordinators to input cases and case management meeting minutes into the Defense Sexual Assault Incident Database.

The AFAA also recommended that Wing Response Coordinators implement standardized processes to ensure all related forms and meeting information are recorded and safeguarded. Additionally, the AFAA recommended that Wing Response Coordinators implement internal controls and complete program self-assessments for the Wing Inspector General's review.

Finally, the AFAA recommended that the Wing Commander implement a repeatable process to ensure that up-to-date Wing Response Coordinator information is posted, and that newly deployed personnel are briefed on sexual assault prevention and response within 7 days of arrival.

Management agreed with the recommendations.

Sexual Assault Prevention and Response Program Management, 386th Air Expeditionary Wing Southwest Asia
F2018-0033-RA0000; July 2, 2018

The AFAA conducted this audit to determine whether the 386th Air Expeditionary Wing's deployed personnel managed reported cases of sexual assault in accordance with DoD and Air Force guidance, and whether personnel complied with personnel assignment, background investigations, training, awareness, and operations support requirements. The aim of the Air Force's Sexual Assault Prevention and Response Program is to protect Airmen and ensure readiness by eliminating incidents of sexual assault through the development, execution, and evaluation of prevention policies and programs.

The AFAA determined that Wing personnel effectively managed sexual assault cases and incidents in accordance with DoD and Air Force guidance. However, Wing personnel did not correctly manage reported cases or comply with personnel assignment, training, awareness and operations support requirements.

However, the AFAA found that the home station Commanders did not establish standard repeatable processes to verify that deploying medical personnel and chaplains completed required training and the Lead Sexual Assault Response Coordinator did not meet the minimum grade requirement. The AFAA also found that the initial Sexual Assault Medical Forensic Examiner training was unavailable in the deployed environment, and not locally correctable, and that personnel assignments could not be addressed at the local level.

The AFAA recommended that the Wing Commander should require the Sexual Assault Response Coordinator to conduct training within 7 days of arrival of new personnel to the deployed location. Management agreed with the recommendations.

ARMY AUDIT AGENCY

Overtime Pay and Foreign Entitlements for Deployed Civilians U.S. Army Materiel Command
A-2018-0075-IEX; July 30, 2018

The Army Audit Agency (AAA) conducted this audit to review the Army Materiel Command's payment of overtime and foreign entitlements to its deployed civilians. For FY 2016, Army Materiel Command paid approximately $48.4 million in overtime and foreign entitlements to its deployed civilians.

The AAA determined that Army Materiel Command did not effectively manage overtime and foreign entitlement payments. Specifically, the AAA found that Army Materiel Command did not properly support approximately half of the overtime hours paid; overpaid entitlements to deployed civilians; and paid civilians overtime pay instead of compensatory time. The AAA estimated that Army Materiel Command could potentially save approximately $2.7 million in fiscal years 2018 and 2019 by strengthening controls over entitlement pay.

The AAA recommended that the Army Materiel Command periodically review overtime documentation, and investigate the instances in which it paid overtime instead of compensatory time. The AAA also recommended that the Army develop policy to clarify how Army commands administer overtime and compensatory time, and mandate that supervisors ensure deployed civilians notify the Civilian Human Resources Agency when changing conditions affect entitlement payments. Management agreed with the recommendations.

Deployable Disbursing System U.S. Army Financial Management Command
A-2018-0071-FMX; July 18, 2018

The AAA conducted this audit to examine whether the user roles for the Deployable Disbursing System were properly assigned, and whether miscellaneous transactions were supported and accurately recorded. The Deployable Disbursing System is an overseas disbursing system that automates miscellaneous vouchers; travel, military, vendor pay; and collections.

The AAA determined that the user roles within the system were not properly assigned or controlled. Per the accounting service system security plan, supervisors must conduct monthly reviews of users' account activities to ensure users are not performing unauthorized activities. In addition, supervisors must review system administrators quarterly. The AAA found that neither of these reviews were occurring. Although, the AAA did not identify unauthorized transactions, these conditions created the opportunity for users to circumvent controls. Allowing system users to have administrative privileges, conflicting functions, and multiple accounts increases the risk for unauthorized transactions. However, the AAA found that the system's controls were in place and working at disbursing stations to provide support and accurate recorded miscellaneous disbursement transactions.

The AAA recommended that the Commanding General, U.S. Army Financial Management Command:

- Amend standard operating procedures for disbursing operations to require disbursing officers to do a monthly review of transactions processed by users with conflicting roles and multiple accounts to ensure users do not perform unauthorized activities, and ensure users are removed promptly from Deployable Disbursing System when they have expired return dates from overseas or are no longer assigned to the disbursing station.

- Amend the disbursing operations review guide and internal control checklist for financial management support centers to require inspectors to review access privileges to identify users with conflicting roles, multiple user identification numbers, and system administrator roles.

- Check that disbursing officers review transactions processed by users with conflicting roles and multiple accounts to prevent unauthorized activities.

- Confirm that disbursing officers review active user reports each month and delete users with expired return dates or those no longer assigned to their location.

- Coordinate with Defense Finance and Accounting Service to inactivate or remove Deployable Disbursing System accounts with expired return dates from overseas, and from users from inactive disbursing stations.

Management concurred with the recommendations.

DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL

CBP's International Mail Inspection Processes Need Improvement at JFK International Airport
OIG-18-83, September 24, 2018

The Department of Homeland Security (DHS) OIG conducted this audit to determine whether U.S. Customs and Border Protection's (CBP) air mail inspection processes at JFK International Airport are effective and have adequate information technology (IT) security controls. The CBP, in its role to counter transportational terrorism, is responsible for inspecting all international mail arriving at U.S. airports.

The DHS OIG determined that the CBP has ineffective processes and IT security controls to support air mail inspection operations at JFK International Airport. Despite legislative requirements to systematically target and prevent illegal imports, the CBP inspects a limited number of the hundreds of thousands of pieces of air mail each day, mostly due to difficulty locating targeted mail and a lack of adequate guidance, equipment, and resources. The DHS OIG additionally determined that mail suspected of containing contraband is not physically controlled due to procedural, space, and technical limitations, which can result in stolen, misplaced, or improperly delivered mail, hazards for inspection personnel, and potentially lost or damaged evidence to support criminal cases. The DHS OIG further determined that servers supporting CBP's mail inspection processes do not meet IT security control requirements and not all servers are included in the CPB's system inventory. As a result, these servers are vulnerable to attacks and operational disruptions.

The DHS OIG made nine recommendations, including that CBP provide resources, guidance, space, controls, oversight, and IT security to prevent imports of illegal drugs and goods. Management agreed with the recommendations.

DEPARTMENT OF THE TREASURY OFFICE OF INSPECTOR GENERAL

OFAC's Iran Sanctions Program Processes Comply with Requirements
OIG-18-047; July 12, 2018

The Department of the Treasury OIG conducted this audit of the Office of Foreign Assets Control (OFAC) administration of the Iran sanctions program to determine whether OFAC complied with applicable laws and regulations, administered the program consistent with the Joint Comprehensive Plan of Action, and documented sanction decisions and deliberations for the Iran sanctions program. OFAC administers and enforces economic and trade sanctions based on U.S. foreign policy and national security goals. These sanctions target foreign countries and regimes, terrorists, international narcotics traffickers, proliferators of weapons of mass destruction, and other threats to the national security, foreign policy, or economy of the United States.

The Department of the Treasury OIG found that OFAC complied with applicable laws and regulations, acted consistently with the Joint Comprehensive Plan of Action, and properly documented and approved sanction decisions and deliberations. However, during the initial fieldwork, the Department of the Treasury OIG determined that OFAC lacked the formalized and approved standard operating procedures that were recommended in a 2015 audit. Subsequent to initial fieldwork, OFAC completed the recommendations from the 2015 audit, and developed standard operating procedures to enable the implementation and administration of sanctions programs. In extended fieldwork, the Department of the Treasury OIG determined that the standard operating procedures were sufficient to complete general license processes, and plans to review additional standard operating procedures to specific license processes and include the results in a future report.

The Department of the Treasury OIG made no recommendations, and management had no additional comments.

GOVERNMENT ACCOUNTABILITY OFFICE

OVERSEAS CONFLICTS: U.S. Agencies Have Coordinated Stabilization Efforts but Need to Document Their Agreement
GAO-18-654; September 27, 2018

The Government Accountability Office (GAO) was asked to review U.S. conflict prevention, mitigation, and stabilization efforts abroad. Specifically, the GAO reviewed the extent to which U.S. Government agencies and the U.S. Institute of Peace incorporated key collaboration practices to coordinate their efforts. The GAO focused on U.S. Government agencies and the U.S. Institute of Peace's efforts and goals in Iraq, Nigeria, and Syria.

The GAO determined that the DoD, the DoS, USAID, and the U.S. Institute of Peace had established various processes to coordinate their efforts, such as using interagency working groups and staff positions focused on coordination. The GAO also determined that one or more agencies had established some common outcomes and accountability mechanisms for their stabilization

efforts in Iraq, Nigeria, and Syria. The GAO further determined that the DoD, DoS, and USAID did not document their agreement on the key collaboration practices identified. This includes defining outcomes, accountability, clarifying roles, and responsibilities.

The GAO recommended that the DoD, the DoS, and USAID document their agreement on coordination for U.S. stabilization efforts through formal written guidance and agreements addressing key collaboration practices. This documentation should strengthen collaborative efforts and reduce the potential for duplication, overlap, and fragmentation.

The DoD, the DoS, and USAID agreed with the GAO's recommendations.

MILITARY READINESS: DoD Has Not Yet Incorporated Leading Practices of a Strategic Management Planning Framework in Retrograde and Reset Guidance
GAO-18-621R; August 10, 2018

The GAO conducted this review to evaluate the DoD's retrograde and reset programs related to overseas contingency operations. In 2018, the DoD requested $9.1 billion for reset and readiness. According to the DoD Dictionary of Military and Associated Terms, retrograde is the process for the movement of non-unit equipment and materiel from a forward location to a reset program. Reset, according to the same dictionary, is a process to restore equipment to a desired level of combat capability commensurate with a unit's future mission. The 2014 National Defense Authorization Act directed the DoD to establish a retrograde and reset strategic policy and report on progress annually for 3 years.

The GAO assessed the extent to which the DoD established a strategic policy for retrograde and reset that supports contingency operations; the DoD's efforts to create and disseminate a standardized definition of retrograde and reset; and the Army, Navy, Air Force, and Marine Corps' efforts to create service-specific retrograde and reset policies.

The GAO found – consistent with two prior evaluations on the same topic in April 2014 and May 2016 – that the DoD did not establish a strategic retrograde and reset policy containing a mission statement, long-term goals, strategies to achieve those goals, and metrics to measure progress. Moreover, the GAO found that the DoD had no immediate plans to create such a policy or designate an internal organization to create it. The GAO found that while the Under Secretary of Defense (Comptroller) did issue a standardized definition of retrograde and reset, the DoD did not enforce its use across the department and services. Finally, while the Marine Corps has been implementing its plan, the Army, Navy and Air Force had not issued retrograde and reset policies.

The GAO recommended that the DoD establish a strategic retrograde and reset policy, and consistently define and use reset and retrograde across the department and services. In addition, the GAO recommended that the Army, Navy, and Air Force develop and implement service-specific retrograde and reset policies related to contingency operations. Management agreed with the recommendations.

GAO Classified Report
The GAO issued a third report during the quarter that related to OIR. The report is classified and is summarized in the classified appendix to this report.

ONGOING OVERSIGHT PROJECTS

As of September 30, 2018, the Lead IG agencies and their partner agencies had 45 ongoing projects related to OIR. Tables 8 and 9 list the title and objective for each of these projects. Figure 3 describes the ongoing projects by strategic oversight area.

Some of these ongoing projects are highlighted below by strategic oversight area.

SECURITY

The DoD OIG, the DoS OIG, the Department of Justice (DoJ) OIG, the Department of Homeland Security (DHS) OIG, and GAO have ongoing audits related to security:

- The **DoD OIG** is conducting evaluations of DoD intelligence programs related to social media exploitation and special intelligence interrogation methods. Among other things, these evaluations will determine whether the OIR commander's intelligence requirements are being met and whether the approaches and techniques used by interrogators adhere to applicable DoD policies and regulations. The DoD OIG is also conducting an audit of Iraqi Border Guard equipment to determine whether the equipment requirements were checked against specific, identified, and demonstrated needs.

- The **DoS OIG** is conducting an inspection of the Bureau of Democracy, Human Rights, and Labor's programs and operations. The DoS OIG is also conducting an audit to determine whether the DoS has developed goals and objectives for its strategy to counter violent extremism and if they are monitoring funds provided to support those objectives.

- The **DoJ OIG** is reviewing the FBI's efforts to address homegrown violent extremists and the Bureau of Prison's counterterrorism and security efforts. The DoJ OIG is also conducting a review of the Bureau of Prisons' policies, procedures, and practices for monitoring inmates with known or suspected ties to domestic and foreign terrorism and its efforts to prevent further radicalization among its inmate population.

- The **DHS OIG** is conducting oversight projects to review programs intended to protect the nation's critical infrastructure and to secure U.S. borders. For example, the DHS is conducting an evaluation on the electronic device searching procedures at or between U.S. ports of entry. The DHS OIG is also evaluating the methodology for Federal Air Marshal International flight coverage and the capabilities for interdicting improvised explosive devices.

- **GAO** is evaluating the DoD's approach to the planning, training, and use of U.S. military personnel to advise and assist partner forces as a result of lessons learned from their efforts in Afghanistan, Iraq, and Syria. GAO is also evaluating the special

Figure 3.

Ongoing Projects by Strategic Oversight Area
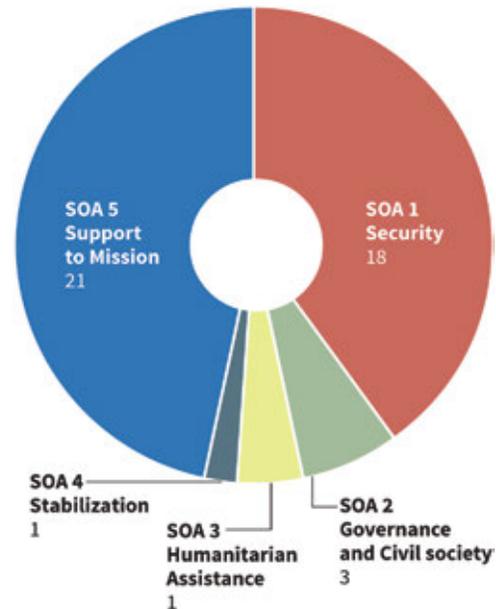
Note: Projects may focus on more than one SOA; therefore, totals do not represent a one-to-one correlation with the count of total projects.

operations forces' operational tempo to determine the challenges the DoD has faced in providing special operations forces to meet geographic commanders' requirements, and the extent to which the DoD considers the operational tempo when prioritizing and tasking special operations forces.

GOVERNANCE AND CIVIL SOCIETY

The **DoS OIG** is currently conducting an inspection of the programs and operations of the Bureau of Democracy, Human Rights, and Labor.

HUMANITARIAN ASSISTANCE

USAID OIG and the DoS OIG are conducting audits related to the humanitarian assistance effort in Iraq and Syria.

- **USAID OIG** is conducting an audit to determine what corrective actions a selected Syria-response implementer has taken to remedy internal control weaknesses identified by USAID OIG investigations, and whether USAID has eliminated oversight gaps of the selected Syria-response implementer identified by these investigations.

- The **DoS OIG** is auditing the Bureau of Population, Refugees, and Migration's assistance to internally displaced persons in Iraq to determine whether the bureau has effective controls to ensure that U.S. Government funds provided to those persons are used for their intended purposes.

STABILIZATION

USAID OIG is conducting an audit to determine the extent to which USAID has coordinated its efforts in Iraq, and whether select interventions are delivering benefits to recipients as intended.

SUPPORT TO MISSION

The Lead IG agencies and their partner agencies are conducting oversight projects related to contracting, human trafficking, combat readiness, sexual assault prevention, and internal controls that include:

- The **DoD OIG** is evaluating the DoD's efforts to combat trafficking in persons at DoD facilities in Kuwait to determine whether contracts for those facilities comply with trafficking in persons prevention requirements in statutes, the Federal Acquisition Regulation, and DoD guidance; and whether DoD officials provide effective oversight. The DoD OIG is also conducting an audit to summarize systemic weaknesses identified in audit reports issued since 2016 regarding DoD's accounting for costs associated with ongoing contingencies in its Cost of War reports.

- The **DoS OIG** is conducting an audit to determine whether the contracting officer's representative nomination and selection process for Iraq considered qualified candidates and whether the management structure allows for effective supervision and accountability. The DoS OIG is also evaluating common challenges and best practices

identified in previous DoS OIG audits that can be replicated across the DoS to improve the invoice review process for overseas contingency operations.

- The **AFAA** is continuing to audit sexual assault prevention and response programs in multiple locations to determine whether personnel managed reported cases and incidents in accordance with DoD and Air Force guidance, and complied with personnel assignment, background investigations, training, awareness, and operations support requirements. The Air Force Audit Agency is also conducting audits to determine whether personnel are maintaining accountability for munitions and containers in accordance with Air Force guidance.

- The **AAA** is evaluating whether the Army has taken necessary actions to mitigate risks associated with the expeditionary contracting material weakness.

Table 8.

Ongoing Oversight Projects by Lead IG Agency, as of September 30, 2018

Project Title	Objective
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
Audit of U.S. Air Force Contract Augmentation Program IV Government Furnished Property	To determine whether the U.S. Air Force accounted for the Air Force Contract Augmentation Program IV Government-furnished property in Southwest Asia.
Evaluation of Social Media Exploitation for OIR	To determine if the 513th Military Intelligence Brigade, supporting element for CJTF-OIR, is conducting open source intelligence, specifically social media exploitation, in accordance with DoD directives.
Evaluation of DoD Efforts to Combat Trafficking in Persons at DoD Facilities in Kuwait	To determine whether 1) DoD contracts in Kuwait comply with combating trafficking in persons requirements in statues, the Federal Acquisition Regulation, Defense Acquisition Regulations System, and other DoD guidance, and 2) DoD officials are providing effective oversight in accordance with command responsibility and contracting regulations, including taking measures to address any instances of non-compliance.
Under Secretary of Defense for Intelligence and Defense Intelligence Agency Oversight of Special Intelligence Interrogation Methods	To determine whether the Office of the Under Secretary of Defense for Intelligence's and the Defense Intelligence Agency's oversight of intelligence interrogation approaches and techniques used by the combatant commands adhere to applicable DoD policies and regulations, and the overall effect of these policies and regulations on the interrogation process.
Audit of Operational Contract Support Force Development	To determine whether DoD components incorporated operational contract support training into force development for military and DoD civilian personnel.

Project Title	Objective
Audit of Iraqi Border Guard Equipment	To determine whether the CJTF-OIR validated the requirements for Iraqi border guard equipment against specific, identified, and demonstrated needs.
Summary Audit of Systemic Weaknesses in the Cost of War Reports	To summarize systemic weaknesses in DoD's accounting for costs associated with ongoing contingencies identified in *Cost of War* audit reports issued between 2016 and 2018.
Audit of European Contingency Air Operations Sets	To determine whether U.S. European Command and U.S Air Forces in Europe and Air Forces Africa have developed and implemented a schedule for procuring and fielding European Contingency Air Operations Sets.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Audit of the Department of State's Administration of its Aviation Program	To determine whether the DoS is administering its aviation program, including oversight of aviation operations, inventory management, aircraft maintenance and asset disposal, in accordance with Federal requirements and DoS guidelines.
Audit of Worldwide Protective Services Task Orders for Iraq and South Sudan	To determine whether the Bureau of Diplomatic Security's management and oversight of the Triple Canopy task order is being conducted in accordance with Federal and DoS regulations and guidelines.
Audit of Assistance to Internally Displaced Persons in Iraq	To determine whether the Bureau of Population, Refugees, and Migration has effective controls in place to ensure that U.S. Government funds provided for internally displaced persons in Iraq are used for their intended purposes.
Compliance Follow-up Review of the Emergency Action Plan for U.S. Embassy Baghdad, Iraq	To determine whether 1) U.S. Embassy Baghdad has addressed key emergency action plan findings from the body of work composed by the DoS OIG since an initial review of U.S. Embassy Baghdad's emergency action planning in 2012 and 2) preparations for foreseeable emergencies reflect the evolving security situation in Iraq.
Inspection of the Bureau of Democracy, Human Rights, and Labor Foreign Assistance Program Management	To inspect the foreign assistance program management activities of the Bureau of Democracy, Human Rights, and Labor.
Audit of Grants and Cooperative Agreements to Counter Violent Extremism in the Middle East	To determine whether the DoS has 1) developed goals and objectives for its strategy to counter violent extremism and 2) monitored funds provided to support those objectives.

Project Title	Objective
Audit of DoS Selection and Management of Contracting Officer's Representatives in Iraq	To determine whether 1) the contracting officer's representative nomination and selection process for Iraq considered qualified candidates as required by Federal and DoS requirements and 2) the management structure of CORs in Iraq allows for effective supervision and accountability for executing their responsibilities.
Lessons Learned from OIG Audits Concerning the Review and Payment of Contractor Invoices Supporting Overseas Contingency Operations Contracts	To identify 1) common challenges identified in the DoS OIG's series of invoice review audits and measures to address them; 2) best practices identified in DoS OIG's audits that can be replicated across the DoS to improve the invoice review process for overseas contingency operations; and 3) the invoice review practices of other U.S. Government agencies involved in overseas contingency operations that can be adopted by the DoS to improve the efficacy of its invoice review process in Iraq.
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
Audit of Selected Obligations and Costs Incurred Under USAID's Overseas Contingency Operations Relating to USAID's Humanitarian Assistance in Syria and Neighboring Countries	To determine whether the select costs incurred were supported, allowable, allocable, and reasonable in accordance with established requirements and award provisions.
Audit of USAID's Oversight of Selected Implementer Delivering Humanitarian Assistance in Response to the Syrian Crisis	To determine 1) what corrective actions the selected Syria-response implementer has taken to remedy internal control weaknesses identified by USAID OIG investigations and 2) if USAID eliminated oversight gaps identified by these investigations of the selected Syria-response implementer.
Audit of USAID/Iraq Activities	To determine the extent to which USAID has coordinated its efforts in Iraq and whether select interventions are delivering benefits to recipients as intended.

Table 9.

Ongoing Oversight Projects by Lead IG Partner Agencies, as of September 30, 2018

Project Title	Objective
AIR FORCE AUDIT AGENCY	
Munitions Management	To determine whether Air Force personnel accounted for, stored, and safeguarded munitions in accordance with DoD and Air Force guidance.
Sexual Assault Prevention and Response Program Management	To determine whether Air Force personnel 1) managed reported cases and incidents in accordance with DoD and Air Force guidance and 2) complied with personnel assignment, background investigations, training, awareness, and operations support requirements.
Contract Administration in a Contingency Environment	To determine whether Wing personnel properly 1) planned, competed, and awarded contingency contracts, including the trafficking in persons clause; 2) provided oversight and quality assurance over contractor performance, including combatting trafficking in persons; and 3) responded to potential trafficking in persons violations.
ARMY AUDIT AGENCY	
Expeditionary Contracting Material Weakness	To determine whether the Army has taken necessary actions to mitigate risks associated with the expeditionary contracting material weakness.
Reach-Back Contracting Support	To determine whether the Army has an effective plan, procedures, and organizational structure in place to directly provide contracting support during contingency/expeditionary operations.
DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL	
U. S. Customs and Border Protection Searches of Electronic Devices	To determine whether the U.S. Customs and Border Protection is conducting searches of electronic devices at or between U.S. ports of entry according to required procedures.
The Effectiveness of DHS' Coordination Efforts to Secure the Nation's Election Systems	To determine the DHS's effectiveness in coordinating efforts to secure U.S. election systems.
Audit of the DHS Insider Threat Operations Center for Unclassified DHS Systems and Networks	To determine whether the DHS Office of the Chief Security Officer has effectively implemented a DHS-wide capability to monitor, detect, and respond to malicious insider threat activities on unclassified DHS systems and networks.
Department of Homeland Security's Efforts for Counter Terrorism Measures for High Risk Buildings	To determine the extent to which DHS provides measures for commercial sector critical infrastructures to deter, prevent or reduce the impact of an attack.

Project Title	Objective
Effectiveness of CBP Covert Testing Program	To determine whether Customs and Border Protection's covert testing is identifying vulnerabilities with U.S. ports of entry and whether Customs and Border Protection is using the results of covert testing to address the identified vulnerabilities.
Technology for Illicit Drug Interdiction	To determine the extent to which DHS components use available technologies to prevent opioids and other illicit drugs from entering the country.
Access Control and Security Identification Display Area Badge Covert Testing	To determine whether the Transportation Security Administration implements effective requirements and procedures to safeguard the sterile areas of U.S. airports.
Audit of DHS Air Support in the Rio Grande Valley	To determine whether the U.S. Customs and Border Protection receives required air support.
Federal Air Marshal Service–International Flight Operations	To evaluate the methodology for Federal Air Marshal International flight coverage and the capabilities for interdicting improvised explosive devices.
Transportation Worker Identification Credential	To evaluate the Coast Guard's oversight of Transportation Worker Identification Credential enforcement for regulated vessels and facilities.
Transportation Security Administration's Prevention of Terrorism Through its Foreign Repair Station Inspections	To determine whether Transportation Security Administration's current inspection process effectively identifies and mitigates aircraft tampering risks and how it works with the Department of Transportation's Federal Aviation Administration at foreign repair stations that the Transportation Security Administration cannot inspect.
U. S. Customs and Border Protection's Global Entry Program	To determine to what extent Customs and Border Protection's controls over Global Entry prevent high risk travelers from obtaining expedited screening.
DEPARTMENT OF JUSTICE OFFICE OF INSPECTOR GENERAL	
Efforts to Protect Seaports and Maritime Activity	To review the FBI's roles and responsibilities for 1) assessing maritime terrorist threats, 2) preventing and responding to maritime terrorist incidents, and 3) coordinating with DHS components to ensure seaport security.
Efforts to Address Homegrown Violent Extremists	To 1) review the FBI's homegrown violent extremist casework and resource management, 2) evaluate the FBI's coordination with relevant components and its strategic and tactical policies and processes to identify and address threats, and 3) assess the FBI field divisions' implementation of strategic and tactical policies and processes to investigate homegrown violent extremist threats.

Project Title	Objective
Audit of the Bureau of Prisons' Counterterrorism Efforts	To review the Bureau of Prisons' 1) policies, procedures, and practices for monitoring inmates with known or suspected ties to domestic and foreign terrorism and 2) efforts to prevent further radicalization among its inmate population.
GOVERNMENT ACCOUNTABILITY OFFICE	
Vendor Vetting	To determine the extent to which the DoD and its geographic combatant commands 1) have developed guidance on vendor vetting; 2) have established and are implementing vendor-vetting processes, including information systems involved in vendor vetting; and 3) have internal controls to ensure that the information used to make determinations of vendor risk, including appeals processes is complete, accurate, and timely, and available to vendors
Evaluation of the Office of Security Cooperation-Iraq Activities	To conduct independent analysis of the DoD and DoS's plan to transition the activities conducted by Office of Security Cooperation-Iraq but funded by the DoD to another entity, or transition the funding of such activities to another source, as required by Public Law 114-328.
Special Operations Forces Operational Tempo	To determine 1) challenges the DoD has faced in providing special operations forces to meet the requirements of the geographic combatant commands; 2) to what extent the DoD considers the operational tempo in prioritizing and tasking special operations forces deployments in support of USCENTCOM operations, including determining tradeoffs between conventional and special operations forces capabilities and the requirements of other geographic combatant commands; 3) what challenges the DoD has faced in providing deployed special operations forces with key enablers including, but not limited to, airlift, medical evacuation, intelligence, expeditionary base operating support, logistics, and airfield operations; 4) to what extent the DoD assessed the impact of special operations forces mission and deployment rates on unit readiness and the availability of special operations forces to conduct other missions and support the requirements of other geographic combatant commands; and 5) to what extent the reliance on overseas contingency operations funding has impacted the readiness of special operations forces and how will it continue to impact special operations forces if funding isn't shifted to the base defense budget in future years.

Project Title	Objective
Feasibility of Separating Amounts Designated as OCO from Base Amounts	To determine 1) to what extent the DoD has included internal controls in its processes to account for OCO-designated amounts separately from amounts designated for base activities in the Operations & Maintenance account; 2) what process Department of the Treasury uses to account for OCO-designated amounts separately from amounts designated for the DoD base activities 3) to what extent the DoD's and Treasury's processes account for OCO-designated amounts separately from amounts designated for base activities in the Operations & Maintenance account follow generally accepted accounting principles; and 4) what alternative approaches could be used to account for OCO-designated amounts separately from amounts designated for base activities in the Operations & Maintenance account, and whether the DoD or Treasury have assessed any alternatives.
Global Human Rights Training Review	To determine 1) the key mechanisms and authorities through which the DoD and the DoS conduct training of foreign security forces on human rights and international humanitarian law; 2) what is known about funding for training on human rights and international humanitarian law to foreign security forces; and 3) to what extent the DoD and the DoS assess the effectiveness of training for foreign security forces on human rights and international humanitarian law.
NAVAL AUDIT SERVICE	
Department of the Navy Husbanding and Port Services Provider Program-U.S. Fleet Forces	To verify that 1) processes and internal controls over management, execution, and oversight of the Navy Husbanding and Port Services Provider Program are in place, functioning effectively, and are in compliance with applicable laws and regulations, and 2) agreed-to corrective actions on closed recommendations in previous Naval Audit Service report, "Navy Husbanding and Port Services Contracts," dated September 30, 2014, were properly implemented.

PLANNED OVERSIGHT PROJECTS

As of September 30, 2018, the Lead IG agencies and their partner agencies had 26 planned projects related to OIR. Tables 10 and 11 list the project title and objective for each of these projects. Figure 4 describes the planned projects by strategic oversight area.

The following highlights some of these planned oversight projects by strategic oversight area.

SECURITY

The DoD OIG and the Department of the Treasury OIG are planning oversight projects related to security.

- **The DoD OIG** will evaluate whether the efforts of CJTF-OIR and the Office of Security Cooperation-Iraq to advise and assist the Iraqi Ministry of Defense meet campaign objectives. The DoD OIG will also evaluate several classified intelligence programs.

- The **Department of the Treasury OIG** will evaluate whether the Terrorist Financing and Intelligence actions are meeting Treasury's responsibilities to disrupt ISIS funding.

GOVERNANCE AND CIVIL SOCIETY

There are no planned oversight projects relating to governance and civil society for OIR.

HUMANITARIAN ASSISTANCE

There are no planned oversight projects relating to humanitarian assistance for OIR.

STABILIZATION

The DoS OIG and the DoD OIG are planning oversight projects related to stabilization.

- The **DoD OIG** will determine whether the DoD effectively planned and coordinated its reconstruction and stabilization efforts in Iraq.

- The **DoS OIG** will evaluate whether the DoS has policies in place to ensure that its post-conflict foreign assistance programs in Iraq are sustainable.

SUPPORT TO MISSION

The DoD OIG, the DoS OIG, the AFAA, and the AAA are planning oversight projects related to support to mission, including:

- The **DoD OIG** will evaluate civilian casualty evaluation and reporting procedures to determine if there are accurate accounts of potential civilian casualties resulting from OIR airstrikes. The DoD OIG will conduct an audit to determine whether the DoD is providing effective oversight of private security contracts in Iraq. The DoD OIG will examine whether the Army's watercraft fleet is adequately maintaining their

operational readiness in accordance with guidelines. The DoD OIG will also examine whether the Defense Logistics Agency is developing bulk fuel requirements based on verified needs at two U.S. military bases in Turkey.

- The **DoS OIG** will audit fuel acquisition and distribution in Turkey and Lebanon to determine whether fuel acquisition, storage, and distribution are performed in accordance with contract terms and Federal regulations. The DoS OIG will examine whether there are effective quality assurance processes in place to ensure that the contractor builds the New Consulate Compound in Erbil to the specifications agreed upon. The DoS OIG will conduct an audit to determine whether DoS contractors are providing armoring services to the DoS in compliance with contract terms and conditions.

- The **AFAA** will determine whether personnel properly authorized, accounted for, stored, and maintained War Reserve Materiel.

- The **AAA** will evaluate whether base operations support meets mission needs.

Figure 4.

Planned Projects by Strategic Oversight Area
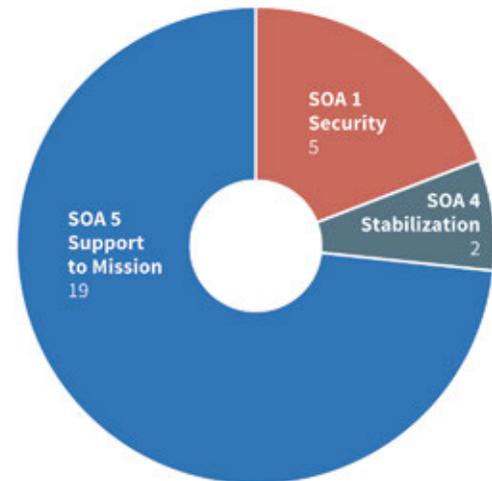
SOA 1 Security 5

SOA 4 Stabilization 2

SOA 5 Support to Mission 19

Note: Projects may focus on more than one SOA; therefore, totals do not represent a one-to-one correlation with the count of total projects.

An Iraqi F-16 before it begins to taxi at Balad Air Base, Iraq. (U.S. Army photo)

Table 10.

Planned Oversight Projects by Lead Agency, as of September 30, 2018

Project Title	Objective
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
Audit of the DoD Plan for Reconstruction and Stabilization in Iraq	To determine whether DoD effectively planned and coordinated its reconstruction and stabilization efforts in Iraq.
U.S. Military Facility Evaluation-Camp Arifjan, Kuwait	To determine if U.S. military-occupied facilities comply with DoD health and safety policies and standards regarding electrical and fire protection systems.
DoD Oversight of Private Security Contracts at Balad Air Base in Iraq	To determine whether the DoD is providing effective oversight of private security contracts at Balad Air Base in Iraq.
Audit of Bulk Fuels-Turkey	To determine whether the Defense Logistics Agency is developing bulk fuel requirements at Incirlik Air Base and Izmir Air Station in Turkey based on verified needs and that the payments are accurate for fuel at those facilities.
U.S. Army Watercraft Systems	To determine whether U.S. Tank-Automotive and Armaments Command Life Cycle Management Command is adequately maintaining the operational readiness of the U.S. Army watercraft fleet in accordance with Headquarters, Department of the Army defined guidance.
Counter-Islamic State of Iraq and Syria Train and Equip Fund (CTEF)-Syria Equipment Accountability	To determine whether the Army accounted for and secured CTEF-Syria equipment according to regulations.
Evaluation of USCENTCOM CAOC Civilian Casualty Evaluation and Reporting procedures	To determine if USCENTCOM Combined Air Operations Center civilian casualty evaluation and reporting procedures accurately accounts for potential civilian casualties resulting from OIR airstrikes.
Combined Joint Task Force–Operation Inherent Resolve Efforts to Advise and Assist the Iraqi Ministry of Defense	To determine whether the efforts of CJTF OIR and the Office of Security Cooperation-Iraq to advise and assist the Iraqi Ministry of Defense meet campaign objectives.
Evaluation of Classified DoD Program	Project title and objective included in the classified appendix to this report.
Evaluation of Classified DoD Program	Project title and objective included in the classified appendix to this report.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Audit of New Consulate Construction–Erbil, Iraq	To determine whether the Bureau of Overseas Buildings Operations has effective quality assurance processes in place to ensure that the contractor builds the New Consulate Compound in Erbil to the specifications agreed to in the contract.

Project Title	Objective
Audit of Fuel Acquisition and Distribution in Lebanon and Turkey	To determine whether the DoS's oversight personnel in Lebanon and Turkey have implemented adequate controls to ensure that the fuel contractor performed acquisition, storage, and distribution of fuel in accordance with contract terms, Federal regulations, and DoS guidance and whether the relevant regional bureaus are adhering to policies and procedures to ensure the safety and security of post personnel.
Audit of Iraq's Post-Conflict Development and Sustainment	To determine whether the DoS has policies in place to ensure that its post-conflict foreign assistance programs in Iraq are sustained.
Audit of Logistics and Freight Forwarding Operations provided by Pacific Architects and Engineers, Inc., in Iraq	To determine whether logistics and freight forwarding are being conducted in accordance with acquisition regulations and DoS policies, are being monitored by the DoS, and include fair and reasonable prices.
Audit of the Aviation Working Capital Fund Cost Center	To determine whether the fees collected by the Aviation Working Capital Fund cost center were sufficient to cover all costs required to sustain operations in Iraq and Afghanistan.
Audit of DoS Armored Vehicle Procurement Process	To determine whether DoS contractors are providing armoring services to the DoS that comply with contract terms and conditions.
Audit of the Property Accountability at the Baghdad Diplomatic Support Center (BDSC) in Iraq	To determine the extent to which the DoS's and U.S. Mission Iraq's policies, procedures, controls, and personnel were in place and operating as intended to ensure property was accounted for properly.
Audit of the Administration and Oversight of Grants within the Office to Monitor and Combat Trafficking in Persons	To determine to what extent the Office to Monitor and Combat Trafficking in Persons' administration and oversight of grants are in accordance with applicable Federal acquisition regulations and Department guidance.
Audit of Antiterrorism Assistance Program in the Philippines and Jordan	To determine whether the DoS has developed specific, measurable, and outcome-oriented objectives for the Antiterrorism Assistance programs in the Philippines and in Jordan; whether the DoS is effectively monitoring and evaluating Antiterrorism Assistance program participants' progress toward attaining program goals; and whether the DoS has established program sustainable goals.

Table 11.

Planned Oversight Projects by Lead IG Partner Agencies, as of September 30, 2018

Project Title	Objective
AIR FORCE AUDIT AGENCY	
Container Management	To determine whether personnel maintained accountability and effectively determined requirements for containers within the Air Forces Central Command area of responsibility.
Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds	To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for emergency and extraordinary expense funds at deployed locations.
War Reserve Materiel Management	To determine whether personnel properly authorized, accounted for, stored, and maintained War Reserve Materiel.
ARMY AUDIT AGENCY	
Army Prepositioned Stocks (APS) 5 Issuance and Return Processes	To determine whether Army Prepositioned Stocks (APS) 5 issuance and return processes efficiently and effectively met mission needs.
Base Operations Support-Area Support Groups Kuwait and Qatar	To 1) determine whether base operations support management and oversight at long term contingency locations in Kuwait and Qatar efficiently and effectively met mission needs; and 2) determine whether base operations support personnel had adequate training and experience to oversee necessary services.
Theater Provided Equipment-U.S. Army Central Command	To determine whether theater provided equipment maintenance and reset strategies within the area of responsibility efficiently and effectively supported ongoing operations.
DEPARTMENT OF TREASURY OFFICE OF INSPECTOR GENERAL	
Terrorist Financing and Intelligence (TFI) Actions to Disrupt ISIS's Finances	To determine whether the Office of Terrorism and Financial Intelligence actions are meeting Treasury's responsibilities to disrupt ISIS financing.

INVESTIGATIONS AND HOTLINE ACTIVITY

INVESTIGATIONS

The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OIR during the quarter. The Lead IG agencies used investigators in Kuwait, Qatar, Iraq, Saudi Arabia, Egypt, and the United Arab Emirates, as well as in Germany and Washington, D.C., to conduct their OIR-related investigations.

In addition, these investigative components continue to investigate "legacy cases" pertaining to actions committed during Operation Iraqi Freedom and its immediate successor, Operation New Dawn, which concluded in December 2011. Information on one of these "legacy cases" is discussed below.

INVESTIGATIVE ACTIVITY

During this quarter, Lead IG investigations resulted in 1 criminal charge, 3 personnel actions, 1 suspension, 6 debarments, and 13 administrative actions.

Investigative branches of the Lead IG agencies and their partner agencies closed 6 investigations, initiated 12 new investigations, and coordinated on 82 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, and dealing with human trafficking allegations.

The Lead IG agencies and partners continue to coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which consists of representatives from the Defense Criminal Investigative Service (DCIS), which is the DoD OIG's investigative division, the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation Command, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. This quarter, the Fraud and Corruption Investigative Working Group conducted 67 fraud awareness briefings for 790 participants.

The DoS OIG and USAID OIG are working together on one investigation, and completed two joint investigations. The completed investigations are not yet closed.

Owner of Defense Firm Indicted for Conspiracy to Defraud the DoD of $7 Million, Violating of Arms Export Control Act

On September 5, 2018, a federal grand jury indicted Ferdi Murat Gul, aka "Fred Gul" on one count of conspiracy to commit wire fraud, six counts of wire fraud, one count of conspiracy to violate the Arms Export Control Act, and one substantive count of violating the Act. The Arms Export Control Act prohibits the export of defense articles and defense services without first obtaining a license from the DoS. Gul is Turkish and owns a New Jersey defense contracting business.

According to the indictment, Gul routinely submitted electronic bids for DoD contracts that contained false representations about the domestic manufacturing operations of Bright Machinery Manufacturing Group, Inc., claiming that the company would provide military

goods manufactured in the United States, when the company relied almost exclusively on Gul's Turkish-based production facilities. The indictment alleged that Gul routinely and unlawfully exported drawings and technical data, some of which were subject to U.S. export control laws, to secretly manufacture military parts in Turkey. Gul and his co-conspirators allegedly supplied those foreign-made parts to unwitting DoD customers in the United States. The DCIS, and the U.S. Immigration and Customs Enforcement, Homeland Security Investigations, conducted this joint investigation.

Two Individuals and Four Companies Debarred for Procurement Fraud Scheme in USAID Syria Cross-Border Program

As a result of a USAID OIG investigation, USAID debarred the pharmaceutical manager, the owner of the vendors, and four companies affiliated with the two individuals in September 2018.

This USAID OIG investigation substantiated allegations of fraud with an Office of U.S. Foreign Disaster Assistance Syria cross-border program. The investigation found that the Syria cross-border implementer's logistics staff member and its pharmaceutical manager manipulated pharmaceutical tenders by sharing sensitive tender information with vendors that offered bribes, kickbacks, or gratuities. The owner of the vendors and the implementer's pharmaceutical manager set up two shell companies, Salboud Company and Yara Pharmacy, in an attempt to perpetrate a bid-rigging scheme.

USAID OIG's Investigative Findings on Armed Group Diversions in Northwest Syria Briefed to Senior USAID, State Department, and National Security Council Staff; Triggers Widespread Systemic Changes in USAID's Syria Humanitarian Assistance

Since late 2017, USAID OIG investigations have uncovered numerous instances of possible or confirmed diversions to armed groups in Idlib Governorate in northwestern Syria, including Ha'yat Tahrir Al-Sham (HTS), a designated Foreign Terrorist Organization.

One investigation found that an NGO's employees knowingly diverted thousands of USAID-funded food kits worth millions of dollars to ineligible beneficiaries (including HTS fighters) and submitted falsified beneficiary lists. The investigation resulted in USAID suspending the program and the NGO terminating the employment of dozens of individuals from March to May 2018.

USAID OIG also investigated diversions of assistance to HTS in another NGO's programs, which OIG suspected was perpetrated by NGO staff affiliated with the terrorist group. Although the investigation is ongoing, the implementer voluntarily suspended portions of its programs, adapted its program to the changing risk environment, and terminated some employees. In response to these findings, USAID has suspended certain programmatic activities, added additional language in all new awards requiring prior written approval from USAID before programming in HTS-controlled areas, and is undertaking a systematic review of ongoing programs in the region.

In August 2018, USAID OIG referred its findings on the risks of humanitarian assistance being diverted to armed groups in northwestern Syria to USAID and briefed senior USAID officials. These risks included systemic coercion by HTS of NGO employees to assist in diversions; imposition of taxes, duties, and fees on USAID implementers and beneficiaries; HTS control of local councils and IDP camp management that assist USAID implementers in identifying eligible beneficiaries; and implementers failing to adequately mitigate the threat to USAID programming from these armed groups.

In response to the referral, USAID immediately suspended activities of one cross-border implementer in HTS-controlled areas of northwestern Syria, affecting approximately $4 million in program funds. In addition, USAID revisited its previous analysis of HTS interference in partner programming as well as partner risk mitigation efforts to prevent it. In the process, USAID learned that the National Salvation Government, a civil authority affiliated with HTS, was charging fees for trucks accessing the Bab Al-Hawa border crossing for the delivery of humanitarian supplies. USAID informed its UN and NGO partners to stop using the Bab Al-Hawa border crossing immediately, and subsequently, the United Kingdom Department for International Development similarly required its partners to stop using the crossing. In response to the stoppage of assistance, the National Salvation Government publicly issued a letter stating that it would no longer charge fees to trucks carrying these goods, after which USAID re-allowed its partners to use the crossing.

In a formal response to the referral, USAID's Bureau for Democracy, Conflict and Humanitarian Assistance outlined the actions that it had taken in response to OIG's findings. USAID inserted language into new awards requiring any assistance under the award in HTS-controlled areas to be approved in advance by USAID, affecting new awards made up until the end of September. As of October 2018, USAID had not approved any activities in HTS-controlled areas under these new awards. USAID also updated its risk analysis based on OIG findings and is engaging more closely with the U.S. interagency to mitigate risks from programming in northwest Syria.
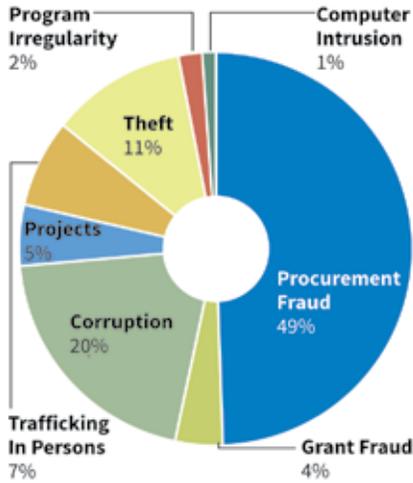
In August and September 2018, USAID OIG briefed State Department officials, including the Acting Assistant Secretary of State for the Bureau of Near Eastern Affairs and the Special Presidential Envoy for the Global Coalition to Defeat ISIS, as well as National Security Council staff on the status of OIG's findings. In early October 2018, USAID OIG briefed its findings to the Senate Committee on Foreign Relations, the House Committee on Foreign Affairs, and the subcommittees on State, Foreign Operations, and Related Programs of both the House and Senate Committees on Appropriations.

U.S. and France Block Assets of Suppliers of Syria's Scientific Studies and Research Center

On July 23, 2018, the Department of Treasury's Office of Foreign Assets Control designated 13 persons pursuant to Executive Order 13382 of June 28, 2005, "Blocking Property of Weapons of Mass Destruction Proliferators and their Supporters." The five entities and eight individuals were key components of a vast network procuring electronics on behalf of Syria's Scientific Studies and Research Center, the agency responsible for development of Syria's chemical weapons. This action effectively denies those parties access to the U.S. financial and commercial systems.
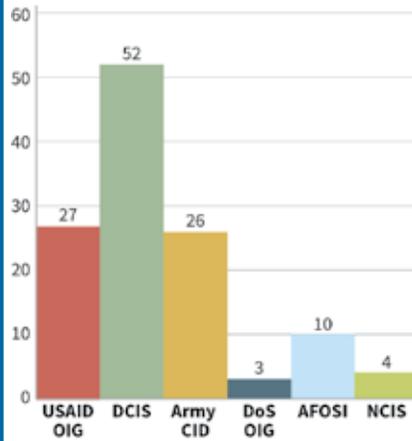
ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION INHERENT RESOLVE
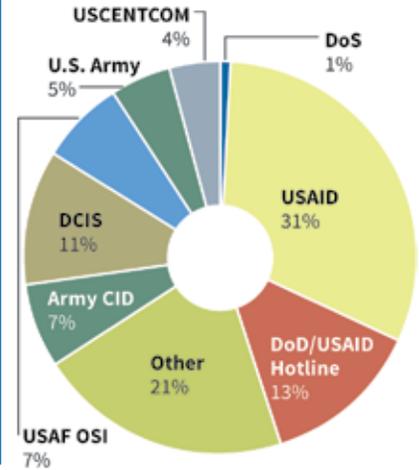As of September 30, 2018

Program Irregularity 2%
Computer Intrusion 1%
Theft 11%
Projects 5%
Corruption 20%
Trafficking In Persons 7%
Grant Fraud 4%
Procurement Fraud 49%

OPEN INVESTIGATIONS
82

OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*

	USAID OIG	DCIS	Army CID	DoS OIG	AFOSI	NCIS
	27	52	26	3	10	4

SOURCES OF ALLEGATIONS

USCENTCOM 4%
U.S. Army 5%
DoS 1%
DCIS 11%
USAID 31%
Army CID 7%
Other 21%
DoD/USAID Hotline 13%
USAF OSI 7%

Q4 FY 2018 BRIEFINGS

Arrests	—
Criminal Charges	1
Criminal Convictions	—
Fines/Recoveries	—
Cost Savings to Government	$4,321,790
Suspensions/Debarments	1/6
Contract Terminations	—
Personnel Actions	3
Administrative Actions	3

Q4 FY 2018 BRIEFINGS

Briefings Held	67
Briefings Attendees	790

PRIMARY OFFENSE LOCATIONS

	Legend
■	Bribery
■	Trafficking in Persons
■	Other
■	Program Fraud
■	Procurement
■	Theft
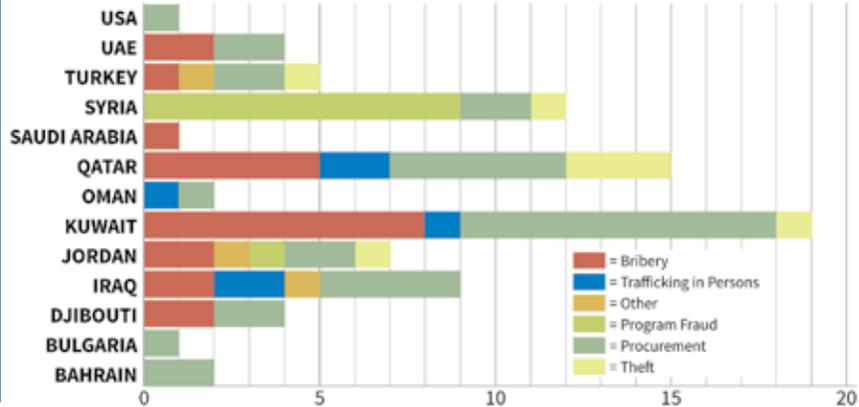
*Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 9/30/2018. **Note:** Cumulative since 1/1/2015.

This designation was based on a March 2018 indictment of Amir Katrangi Ajaka, Anni Beurklian, and Top Tech US, Inc., for charges including conspiracy to commit export violations, conspiracy to defraud the United States, illegal provision of the services to Syria, smuggling, conspiracy to obstruct justice, and mail fraud. The DCIS, the FBI, and the U.S. Department of Commerce Office of Export Enforcement participated in this investigation.

In a coordinated action, the Government of France renewed an asset freeze on 24 entities and individuals from the same procurement network for providing an array of support to the Scientific Studies and Research Center.

USAID OIG Investigation Results in Terminations, Resignations, Voluntary Program Suspensions, and Systemic Changes

As a result of an ongoing USAID OIG investigation into the diversion of USAID-funded commodities to terrorist groups in northwest Syria, 1 NGO staff member was terminated and 2 staff members resigned in July 2018. The investigation revealed staff within the NGO who were affiliated or sympathetic to known terrorist group. Earlier this year, the NGO voluntarily suspended portions of its program, instituted 100 percent re-verification of beneficiaries, and implemented new procedures in its flour distribution program.

USAID OIG Conducts Outreach to Promote Fraud Awareness in Northeast Syria Programs

USAID OIG proactively provides fraud awareness briefings and literature, audiovisual aids, and advice on fraud prevention strategies to USAID personnel and employees of foreign assistance implementers supporting OIR. This outreach is particularly important given USAID's plans to increase stabilization programming in northeast Syria.

In July 2018, the USAID IG opened an oversight roundtable with more than 130 key representatives from 54 different USAID humanitarian implementers to discuss methods to detect and deter organized crime, fraud schemes, and sexual exploitation in humanitarian assistance operations. The USAID Administrator and other administration officials participated in the day-long event. The Roundtable provided attendees with an overview of how the USAID OIG provides oversight to USAID humanitarian operations, as well as how it collaborates with other donors and PIOs to prevent fraud. The USAID OIG presenters stressed the importance of implementers engaging in fraud prevention activities, such as unannounced warehouse and vendor visits, establishing a quality control program that compares bid sample to delivered products, and expanding mandatory conflict of interest declarations by employees to include armed groups.

In September 2018, USAID OIG leadership and senior investigators met in Amman, Jordan, with the USAID stabilization team for Syria, as well as an NGO implementing a cross-border stabilization program. USAID OIG investigators also traveled to Baghdad and Erbil to meet with senior U.S. Government and Iraqi officials and to conduct fraud awareness outreach to USAID implementers, reaching 28 implementer staff.

INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

DCIS has 12 ongoing "legacy" investigations related to crimes involving the OIR area of operation that occurred prior to the designation of OIR. During the quarter, a former business partner of a defense contractor pled guilty to bribery charges.
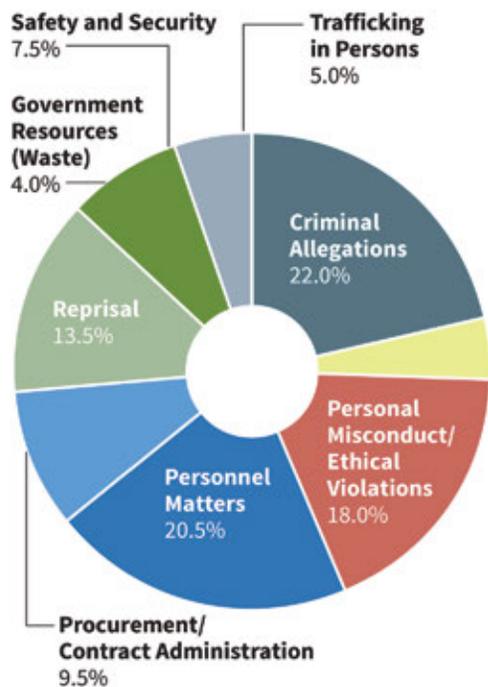
Defense Contractor Pleads Guilty to Bribing U.S. Army Officials for Contracts

On July 16, 2018, Finbar James Charles, former business partner of a U.S. military contractor, pled guilty to one count of bribery of public officials. Charles was a business partner of a former U.S. military contractor, Terry Hall, who operated and had an interest in several companies, including Freedom Consulting and Catering Co. and Total Government Allegiance. These companies had contracts with the DoD and its components in Kuwait and elsewhere.

From approximately 2005 to 2007, Charles assisted Hall and others in providing millions of dollars in bribes to various Army officials in exchange for preferential treatment for Hall's companies to receive DoD contracts. These contracts involved delivering bottled water and constructing security fencing that supported U.S. troops stationed in Kuwait and Iraq.

Army contracting officials, including Majors Eddie Pressley, John Cockerham, James Momon, and Chris Murray, and at least 10 other co-conspirators, pled guilty or were convicted of crimes relating to this scheme. Charles admitted that he personally received over $228,000 in illicit gains.

Figure 5.

Hotline Activities

Safety and Security 7.5%
Government Resources (Waste) 4.0%
Reprisal 13.5%
Personnel Matters 20.5%
Procurement/ Contract Administration 9.5%
Trafficking in Persons 5.0%
Criminal Allegations 22.0%
Personal Misconduct/ Ethical Violations 18.0%

HOTLINE

This quarter, the Lead IG agencies and their partner agencies opened 79 cases because of hotline complaints. Hotlines provide a confidential, reliable means to report allegations of fraud, waste, and abuse without fear of reprisal. Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The OIG hotline representatives process the complaints they receive and refer these complaints to the appropriate entity 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 employs an investigator to coordinate the hotline contacts received among the Lead IG agencies and others, as appropriate. Some hotline complaints include numerous allegations that result in multiple cases. However, not all complaints result in the opening of investigative cases. The cases opened this quarter were referred within the DoD OIG and the IGs for the military services.

As noted in Figure 5, the complaints received during this quarter are related to personal misconduct and criminal allegations, procurement or contract administration irregularities, waste of Government resources, personnel matters, reprisal, safety and security, and trafficking in persons allegations.

Members of the Iraqi Border Guard Force practice assembling weapons at the Besmaya Range Complex, Iraq. (U.S. Army photo)

APPENDICES

APPENDIX A
Methodology for Preparing Lead IG Quarterly

This report is issued pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on each overseas contingency operation. The DoD Inspector General is the designated Lead IG for OIR. The DoS Inspector General is the Associate Lead Inspector General for OIR. This report contains information from the three Lead IG agencies—DoD OIG, DoS OIG, and USAID OIG—as well as from partner oversight agencies. This report covers the period from July 1 through September 30, 2018.

To fulfill its congressional mandate to produce a quarterly report on OIR, the Lead IG gathers data and information from Federal agencies and open sources. Data and information used in this report are attributed to their source in endnotes to the text or notes to the tables and figures. Except for references to Lead IG and oversight partner agency audits, inspections, evaluations, or investigations, the Lead IG has not independently verified and assessed all the data included in this report. The humanitarian assistance section is based on public UN documents, and information provided by USAID and the DoS.

DATA CALL

Each quarter, the Lead IG agencies direct a series of questions, or data calls, to agencies about their programs and operations related to OIR. The Lead IG agencies use the information provided by their respective agencies for quarterly reports and to determine where to conduct future audits and evaluations.

The agencies that responded to the data call for this quarter included the following:

- Department of Defense
- Department of State
- U.S. Agency for International Development
- Department of Homeland Security OIG
- Department of Justice OIG
- Department of the Treasury OIG

OPEN-SOURCE RESEARCH

This report also draws on current, publicly available information from reputable sources. Sources used in this report include the following:

- Information publicly released by U.S. Government departments and agencies
- Congressional testimonies
- Press conferences, especially DoD and DoS briefings
- United Nations (and relevant branches)
- Reports issued by non-governmental or research organizations
- Media reports

Materials collected through open source research also provide information to describe the status of OIR, and help the Lead IG agencies assess information provided in their respective agency data call. However, in light of the operational realities and dynamic nature of OIR, the Lead IG agencies have limited time and ability to test, verify, and independently assess the assertions made by these agencies or open sources. This is particularly true where the Lead IG agencies have not yet provided oversight of these assertions through audits, inspections, or evaluations.

REPORT PRODUCTION

The Lead IG is responsible for assembling and producing this report. As the Lead IG, the DoD OIG coordinates with the DoS OIG and the USAID OIG, which draft sections of the report related to the activities of their agencies. Each of the three OIGs participates in reviewing and editing the entire quarterly report.

The DoD OIG, DoS OIG, and USAID OIG provide the agencies who have responded to the data call with two opportunities to verify and comment on the content of the report. During the first review, agencies are asked to correct any inaccuracies and provide additional documentation. The three OIGs incorporate agency comments, where appropriate, and send the report back to the agencies for a final review for accuracy. Each OIG coordinates the review process with its own agency.

APPENDIX B
Classified Appendix

This unclassified report includes a classified appendix that elaborates on specific topics related to OIR, as noted in several sections of this report. Each topic is discussed in an unclassified context and then using classified information provided by the DoD and DoS. For the period July 1 through September 30, 2018, the classified appendix includes the following topics:

MAJOR DEVELOPMENTS

- The Mission in Syria Expands

IRAQ

- ISIS Attacks Increase in Rural Areas
- Some PMF Militias Continue to Operate Independently of the ISF
- Iranian Proxies in Iraq Pose an Increased Threat to U.S. Personnel
- Iraq Forms a New Government

SYRIA

- ISIS Remains an "Adaptive Organization"
- Foreign Terrorist Fighters Remain a Concern
- U.S. Troops Conduct Military Exercises at the At Tanf Garrison
- Russia Continues Communication with the U.S. Military
- Monitoring Humanitarian Assistance Remains Challenging

OVERSIGHT

- Department of State OIG: Classified Report
- Department of Defense OIG:P Classified Report
- Government Accountability Office: Classified Report
- Ongoing and Planned Oversight

APPENDIX C
Department of Justice Prosecutions

Since 2014, the Department has charged more than 135 individuals with international terrorism-related conduct relating to ISIS. Over the same time period, the Department has obtained more than 100 convictions; the remaining cases remain pending. These numbers include individuals who could be described as FTFs or homegrown violent extremists linked to ISIS, as well as those who may have assisted their conduct or obstructed investigations, or cases which otherwise involved an identified link to ISIS. DoJ prosecutions resulted in people being sentenced, convicted, or pleading guilty this quarter. Examples from DoJ are:

- **On July 18, 2018, in the Northern District of California,** Amer Sinan Alhaggagi pled guilty to attempting to provide material support to a designated foreign terrorist organization and identity theft charges. Alhaggagi admitted he knowingly attempted to provide services and personnel to ISIS, in violation of 18 U.S.C. § 2339B. Specifically, Alhaggagi admitted that in October and November of 2016, he created Twitter accounts and Facebook accounts, along with the Gmail accounts necessary to authenticate them, for individuals he believed were ISIS supporters.

- **On July 24, 2018, in the Eastern District of New York,** Ali Saleh, pled guilty to two counts of attempting to provide material support to ISIS. Saleh was arrested after repeatedly attempting to travel to the Middle East to become a foreign fighter for ISIS.

- **On August 6, 2018, in the Eastern District of California,** Everitt Aaron Jameson was sentenced to 15 years in prison and a life term of supervised release. Jameson pled guilty on June 4, 2018, to attempting to provide material support to ISIS. According to the plea agreement, beginning in or around September 2017 until around Dec. 20, 2017, Jameson voiced support for ISIS. In communications with an undercover agent, Jameson stated that he was ready to do whatever they need done here and noted that his time in the military had trained him for combat and things of war. Later, he met with another undercover agent whom he believed to be associated with, and working for, the senior leadership of ISIS and offered to carry out violent acts and provide financial support for the terrorist organization.

- **On August 8, 2018, in the District of South Carolina,** Zakaryia Abdin pled guilty to attempting to provide material support to ISIS. The FBI arrested Abdin at the Charleston International Airport on March 30, 2017, as he attempted to board a plane to travel overseas in order to provide material support or resources to ISIS.

- **On August 20, 2018, in the Northern District of Indiana,** Marlonn Hicks was sentenced to 15 years in prison, to be followed by three years of supervised release. On October 28, 2016, Hicks, pled guilty to distributing information regarding the manufacture and use of explosives, intending that such information be used for, or in furtherance of, an activity that constitutes a Federal crime of violence. Hicks was a vocal online supporter of ISIS and was inspired to commit an act of terrorism. He communicated that he wanted everyone to know the attacks were carried out in the name of ISIS.

- **On August 29, 2018, in the District of Hawaii,** Ikaika Erik Kang, a Sergeant First Class in the U.S. Army, pled guilty to four counts of attempting to provide material support to ISIS. As part of a plea agreement, Kang agreed to serve 25 years in prison and at least 20 years, and up to life, of supervised release. Kang became sympathetic to ISIS by early 2016. Kang met with undercover FBI agents who he believed had connections to ISIS, provided them with sensitive, non-public military documents which he intended that they later provide to ISIS. Kang later provided the undercover agents with a commercially purchased small aerial drone, a military chest rig, and other military-style clothing and gear.

- **On September 5, 2018, in the District of Massachusetts,** Alexander Ciccolo was sentenced to 20 years in prison and a lifetime of supervised release. On May 21, 2018, Ciccolo pled guilty in connection with a plot to engage in terrorist activity inspired by and in the name of ISIS. Ciccolo pled guilty to one count of attempting to provide material support to ISIS, one count of attempting to use weapons of mass destruction, one count of being a convicted person in possession of firearms, and one count of assaulting a nurse during a jail intake process by use of a deadly weapon causing bodily injury. Ciccolo, had spoken with a cooperating witness in recorded conversations about his plans to commit acts of terrorism inspired by ISIS.

APPENDIX D
Treasury's Actions Against Terrorist Finances

The Department of Treasury has global terrorism authorities to target activities of extremist groups, including ISIS. Treasury's Office of Terrorism and Financial Intelligence and Office of Foreign Assets Control disrupt the ability of terrorist organizations to fund their operations. Since 2014, Treasury has designated a total of 68 individuals and entities providing support to ISIS pursuant to Executive Order 13224.

Treasury officials reported the following notable designations were made this quarter:

- **August 24, 2018:** Mohamad Rafi Udin (Udin): As of November 2017, Udin was believed to be the most senior Malaysian ISIS leader in Syria. Udin originally traveled to Syria in 2014 and appeared alongside Faiz and Kiram in an official ISIS propaganda video where he perpetrates a terrorist act on behalf of ISIS, namely the beheading of a prisoner held by ISIS. In the video, Udin calls for individuals to pledge allegiance to ISIS leader Abu Bakr al-Baghdadi and called for individuals in the Philippines to join together under the command of now deceased Isnilon Hapilon (Hapilon). OFAC designated Hapilon on November 30, 2005 pursuant to E.O. 13224 for his role in the Abu Sayyaf Group, which itself was listed in the Annex to E.O. 13224. Udin has also urged ISIS sympathizers to conduct terrorist attacks.

- **August 24, 2018:** Mohammad Karim Yusop Faiz (Faiz): In June 2016, Faiz, an Indonesian national, appeared in an ISIS propaganda video where, on behalf of ISIS, he took part in the execution of a prisoner held by ISIS and pledged allegiance to Abu Bakr al-Baghdadi as well as urged individuals in Southeast Asia to join ISIS's network in the Philippines under the command of Hapilon. In 2014, Faiz traveled to Syria to join ISIS. Previously, Faiz was imprisoned in the Philippines for nine years on charges of illegal possession of explosives and weapons.

- **August 24, 2018:** Muhammed Reza Lahaman Kiram (Kiram): As of January 2017, Kiram, a Philippine national, was fighting for ISIS in Syria. In June 2016, Kiram appeared alongside Faiz and Udin in an ISIS propaganda video, where on behalf of ISIS, the three took part in the beheading of three prisoners held by ISIS. Kiram was a member of a Philippines-based militant group that pledged alliance to ISIS. Kiram was seen training the group's recruits in 2014, before travelling to Syria with his wife and daughter in 2015. Philippine police believe he was responsible for the Zamboanga, Philippines bus bombing in 2012.

- **September 7, 2018:** Waleed Ahmed Zein (Zein) Zein served as an important ISIS financial facilitator in East Africa in recent years. He established an intricate ISIS financial facilitation network spanning Europe, the Middle East, the Americas and Eastern Africa. Between 2017 and early 2018, Zein moved over $150,000 through his complex network. He deposited large sums of money into a personal account, claiming that the money came from a vehicle and spare

auto parts company owned by a family member. Zein also used an associate to conduct similar transactions including receiving money from around the world, primarily via hawala systems. Funds were then sent to ISIS fighters in Syria, Libya, and Central Africa. Zein and his associates received instructions, money, and account information from an intermediary in an attempt to evade police surveillance. Zein was ultimately arrested by Kenyan security services in July 2018.

- **September 19, 2018:** Eddie Aleong (Aleong): Aleong was designated for assisting in, sponsoring, or providing financial, material, or technological support for, or financial or other services to or in support of ISIS. As of March 2018, Trinidad-based Aleong facilitated money transfers to ISIS members in ISIS-controlled territory. As of January 2017, a Trinidadian ISIS supporter possibly planned to work with Eddie Aleong, to transfer funds to Emraan Ali, who would then provide the funds to Trinidadian ISIS fighters in Syria.

- **September 19, 2018:** Emraan Ali (Ali): Ali was designated for acting for or on behalf of ISIS. Syria-based, dual U.S. and Trinidadian national, Ali has been involved in money transfers from Trinidad and Tobago to Syria in support of ISIS. As of January 2017, Ali would receive and provide funds to Trinidadian ISIS fighters. For several years, a number of citizens of Trinidad and Tobago in Syria received money transfers through Ali. In the summer of 2015, Ali lived at an ISIS guesthouse in Syria and had been assigned to Raqqah, Syria.

No individuals or organizations sanctioned for providing support to ISIS were removed from the sanctions list this quarter.

Members of the Iraqi Federal Police practice riot control techniques during training at Camp Dublin, Iraq. (U.S. Army photo)

ACRONYMS

Acronym	
CTEF	Counter-ISIS Train and Equip Fund
DoD	Department of Defense
DoJ	U.S. Department of Justice
DoS	Department of State
FFP	Office of Food for Peace (USAID)
FFS	Funding Facility for Stabilization
FY	Fiscal Year
GAO	Government Accountability Office
HTS	Hayat Tahrir al Sham
IDP	Internally displaced person
IG	Inspector General
IOM	International Organization for Migration
IRGC	Islamic Revolutionary Guard Corps
IRGC-Quds Force	Islamic Revolutionary Guard Corps-Quds Force
ISF	Iraqi Security Forces
ISIS	Islamic State of Iraq and Syria
KDP	Kurdistan Democratic Party
KRG	Kurdistan Regional Government
Lead IG agencies	Refers to DoD OIG, DoS OIG, and USAID OIG
Lead IG	Lead Inspector General
MaT	Mughawir al Thawra
MoD	Iraqi Ministry of Defense
MoI	Iraqi Ministry of Interior
NADR	Nonproliferation, Anti-Terrorism, Demining and Related Programs

Acronym	
NATO	North Atlantic Treaty Organization
NGO	non-governmental Organization
OCHA	UN Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operation
OFDA	Office of U.S. Foreign Disaster Assistance
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
PMF	Popular Mobilization Forces
PRM	Bureau of Population, Refugees, and Migration (DoS)
PUK	Patriotic Union of Kurdistan
SDF	Syrian Democratic Forces
START	Syria Transition Assistance Response Team
Treasury	U.S. Department of the Treasury
UN	United Nations
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
USAID	United States Agency for International Development
USCENTCOM	United States Central Command
WFP	United Nations World Food Programme
WHO	World Health Organization
YPG	Kurdish People's Protection Units
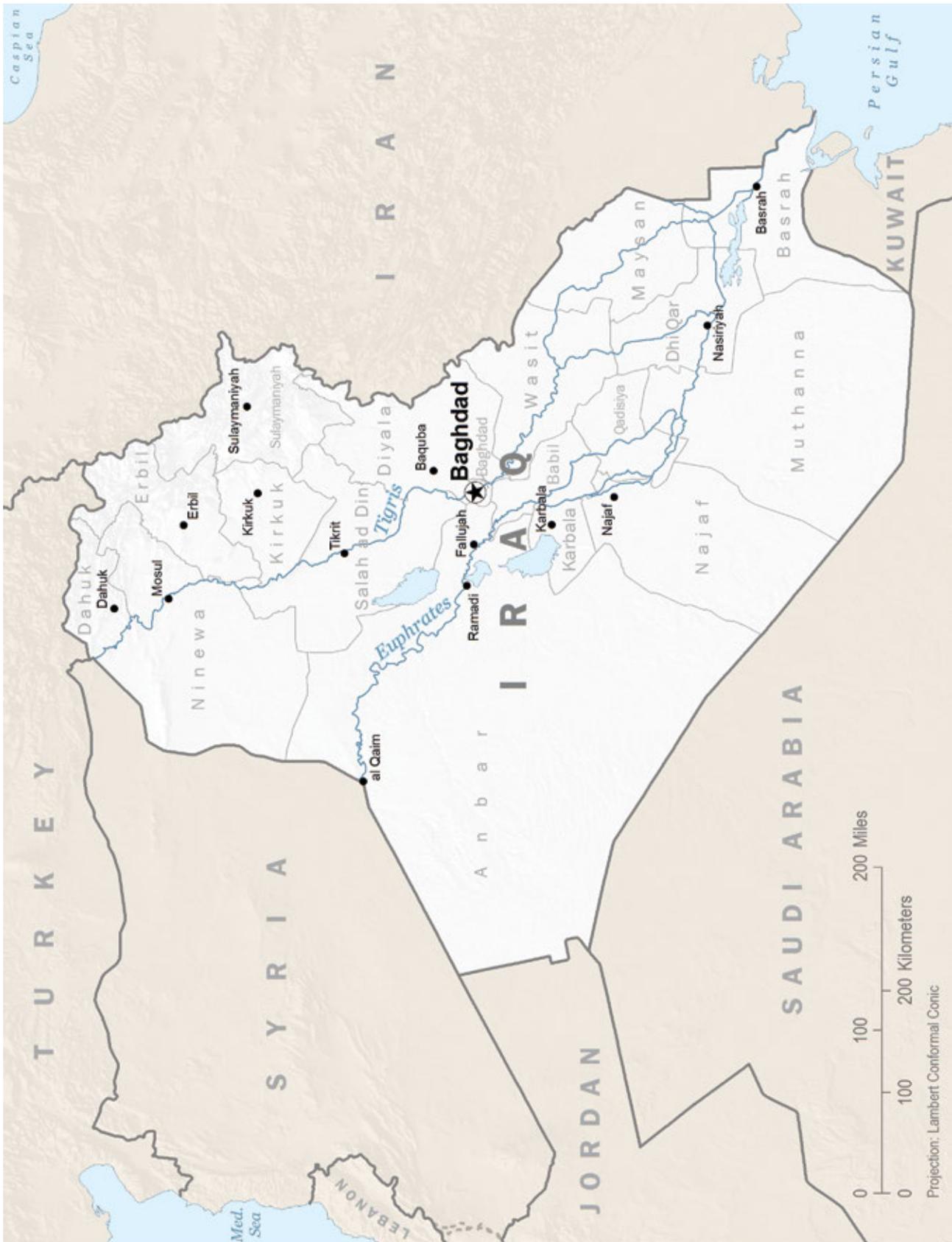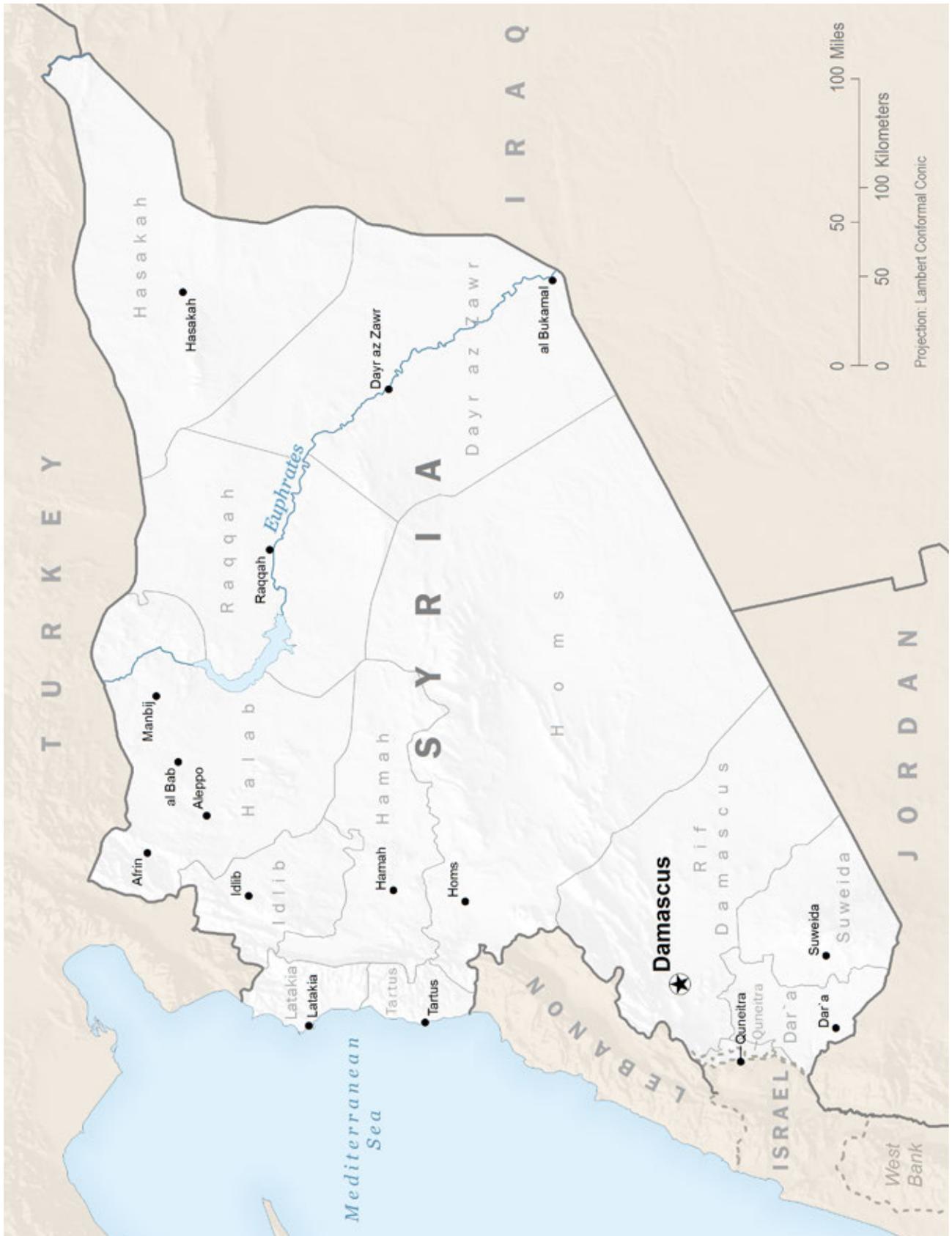
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