

SIGAR

Special Inspector General for Afghanistan Reconstruction

SIGAR 17-57 Audit Report

Afghanistan National Defense and Security Forces: DOD Spent \$457.7 Million on Intelligence Capacity-Building Programs, but Impact Cannot Be Fully Assessed Because of a Lack of Performance Metrics



SIGAR 17-57-AR/Legacy and ASOM Programs

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Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

From 2010 to 2013, the Department of Defense (DOD), through the Army Contracting Command (ACC), awarded one task order and four contracts (referred to in this report as “contracts”), valued at \$536.1 million, to develop the Afghan National Security and Defense Forces’ (ANDSF) intelligence capabilities. ACC awarded the initial four research and development (R&D) contracts, valued at \$332.8 million, to Jorge Scientific Corporation—rebranded as Imperatis Corporation in 2013—which subcontracted with New Century Consulting Limited (NCC). The R&D task order and contracts—Legacy Afghanistan, Legacy Kabul, Legacy South, and Legacy East—became known as the Legacy Afghanistan R&D program. In 2013, ACC awarded a \$203.3 million contract to NCC to implement the Afghanistan Source Operations Management (ASOM) training and mentoring program. By the end of the programs, the Legacy and ASOM task order and contracts cost \$457.7 million.

ACC appointed the Army Research Laboratory (ARL) as the contracting officer’s representative and the Combatting Terrorism Technical Support Office (CTTSO) as the contracting officer’s technical representative for Legacy and ASOM. ACC also delegated administrative contracting officer responsibility to the Defense Contract Management Agency to review and approve contractor invoices, which it did with assistance from the Defense Contract Audit Agency (DCAA).

The objectives of this audit were to determine the extent to which: (1) Imperatis and NCC successfully performed the tasks required by the contracts and developed the ANDSF intelligence capability; (2) ACC awarded the Legacy and ASOM contracts in accordance with federal and DOD regulations; and (3) ARL and CTTSO properly monitored contract performance and the Defense Contract Management Agency monitored contract costs.

July 2017

Afghanistan National Defense and Security Forces: DOD Spent \$457.7 Million on Intelligence Capacity-Building Programs, but Impact Cannot Be Fully Assessed Because of a Lack of Performance Metrics

SIGAR 17-57 AUDIT REPORT

WHAT SIGAR FOUND

DOD awarded the Legacy and ASOM contracts to train and mentor Afghan Ministry of Defense (MOD) and Ministry of Interior (MOI) intelligence officers, with the goal of improving their intelligence capability. However, the Legacy contracts did not have performance metrics to track progress toward that goal. This was because DOD awarded the Legacy contracts as R&D contracts, which have fewer oversight requirements than standard services contracts.

Later, with the modification of the Legacy East contract and the award of the ASOM services contract, DOD did include some performance metrics to measure the progress of the programs; however, SIGAR found that even with this added requirement and the regular contractor reports, clear metrics were not available to assess the overall success of each contract. Under Legacy East and ASOM, the contractor was required to provide continued training and mentoring to Afghan intelligence officers at various sites throughout Afghanistan. Under ASOM, contract success was measured, in part, by the capabilities and independence of intelligence training sites where the contractor had conducted training and mentoring to the Afghan government. However, it was left up to the contractor to measure each intelligence training site’s readiness to transition to the Afghan government.

In addition, CTTSO’s attempts to assess contractor performance relied, in part, on contractor-provided data, such as NCC’s self-assessments created by its mentors and compliance officers. SIGAR reviewed the self-assessments and found that NCC deemed the Legacy and ASOM programs a success, but provided few specifics to support its claim. In addition to the contractor-provided data, CTTSO also relied on contractually required status meetings, monthly contracting officer’s representative assessments based on checklists (with no narrative), the up-to-date status of contractor invoices, oversight from one military officer in each regional command, which CTTSO noted, “some were more effective than others,” and reports from RAND and ManTech to assess program performance. RAND and ManTech compiled their reports using information obtained from site visits, interviews, and their analysis of Legacy and ASOM data. However, SIGAR reviewed the reports and metrics CTTSO, RAND, and NCC provided and found them to be subjective. Because of a lack of performance metrics for the Legacy R&D program and a reliance on contractor-provided data for the ASOM program, it is almost impossible to gauge the government’s return on investment for the \$457.7 million spent.

DOD hired the RAND National Defense Research Institute (RAND) to evaluate the Legacy and ASOM programs, and RAND’s evaluations showed mixed results. In 2012, RAND noted that the program’s model warranted some basis for cautious optimism. However, in 2014, RAND stated that the Legacy R&D program was not properly planned prior to its implementation. In 2015, in its final Legacy assessment, RAND reported mixed results for the program’s overall success and expressed concerns related to program implementation and assessment. However, the report also noted that the complex nature of the program limited RAND’s ability to make a definitive assessment of the program’s success.

Due to the lack of performance metrics for the Legacy program, SIGAR reviewed the extent to which existing records demonstrated that individual ANDSF officers completed the required number of courses to be considered intelligence instructors or trainers, as a possible indicator of the Legacy program's success. Although this review showed that 70 of 71 Afghan National Army instructors completed all four mandatory courses required to be an instructor, SIGAR found that significant portions of other groups of ANDSF intelligence trainers and instructors failed to meet the minimally established training requirements. Specifically,

- Ten of 24 police intelligence student trainers completed all nine courses required to be a Ministry of the Interior trainer, while the 14 remaining trainers completed between one and eight of the required courses.
- None of the four Afghan National Army student trainers completed all six courses required to be a Ministry of Defense trainer. Although all the trainers completed at least three of the required courses, no one completed more than four of the courses.
- Five of six Afghan National Army student instructors did not complete any of the four courses required to be a Ministry of Defense instructor, and one student instructor completed only one required course.

Starting with the modified Legacy East and ASOM contracts, the successful transition of intelligence training sites to the Afghan government became the primary way that NCC measured the program's success. Under ASOM, the capability and independence of each intelligence training site were judged by NCC using "aspect ratio scores" on a scale of 0 to 5. A score above 4.0 meant the site was ready for transitioning to the Afghan government; a score between 3.5 and 4.0 meant the site could be transitioned, but the capability carried a risk of being reversible. A score below 3.5 meant the site was not ready to be transitioned. In August 2013, NCC reported on 103 out of 111 MOD and MOI intelligence sites and found that 47 sites had aspect ratio scores above 3.5; 46 sites had aspect ratio scores below 3.5, but were turned over with handover plans to address deficiencies; and 10 sites were assessed as not capable of self-sustainment. When DOD directed the mentoring teams to vacate these 10 sites due to troop withdrawals, they were left with an undeveloped intelligence capability. However, NCC stopped mentoring under ASOM at all 111 intelligence sites and, in August 2014, reported that 58 sites were successfully transferred to the ANDSF, 42 sites were transferred with capability handover plans, and the other 11 sites were not transitioned. In addition, NCC reported that 13 of the 14 General Command of Police Special and Investigative Surveillance sites were not able to transition with handover plans by the time the ASOM program ended in February 2016. As a result, a total of 59 of the 125 (47 percent) of Legacy and ASOM intelligence training and mentoring sites were fully transitioned to the Afghan government, with the remaining being transitioned with varying levels of capability or without capability.

Although the aspect ratio scores indicate some success in transitioning MOD and MOI intelligence sites, DOD and the Afghan government continue to report that there is a need for coalition assistance and the ANDSF is only partially capable with respect to its intelligence operations. For example, in its semiannual reports to Congress from 2011 to 2014 on *Progress toward Security and Stability in Afghanistan*, produced while Legacy and ASOM were under way, DOD found that the MOD and MOI intelligence units required coalition assistance to accomplish their missions. Similarly, in SIGAR's January 2016 *Quarterly Report to Congress*, SIGAR stated that based on Afghan assessments in 2015, the "MOD and MOI intelligence capabilities were rated as high as 'partially capable,' but none were rated as fully operational." DOD's June 2016 report on *Enhancing Security and Stability in Afghanistan*, which followed the conclusion of Legacy and ASOM, noted that persistent capability gaps in the Afghan security forces' intelligence collection and dissemination, along with other gaps, "have hampered more rapid improvement in their ability to maintain security and stability." This same report also noted that the Afghan National Army is making progress in intelligence collection and analysis, but is still developing its ability to conduct intelligence-driven operations and that the MOI is "progressing in their intelligence capabilities, however, there is much room for improvement." Although these reports focus on the intelligence operations as a whole and not solely on human intelligence, which was the focus of the Legacy and ASOM contracts, there was no indication of improvement because of the Legacy and ASOM contracts. CTTSO stated that a number of factors undermined the potential for program success, such as the difficulty in finding program candidates from the Afghan security forces, which contributed to the mixed results of the Legacy and ASOM programs.

SIGAR found that in 2013, ACC awarded NCC the ASOM cost-plus-fixed-fee contract, even though NCC did not have an acceptable accounting system, as required. According to ACC, prior to the award, ACC found that NCC's accounting system to be acceptable for determining applicable contract costs by a pre-award accounting system survey. DCAA conducted a post-contract award audit of NCC's accounting system and determined that the system was not acceptable for accumulating and billing costs for U.S. government contracts. Based on the audit results, in 2014, DCAA and the Defense Contract Management Agency disapproved NCC's accounting system. The Defense Contract Management Agency's final determination letter informed NCC "that current contracts modified to contain or future contracts that contain [Defense Federal Acquisition Regulation Supplement] clause 252.242-7005 . . . could be subject to withholding" due to significant deficiencies in NCC's accounting system. However, SIGAR was not provided with evidence showing that the contracting officer sought to modify the ASOM contract to include Defense

Federal Acquisition Regulation Supplement clause 252.242-7005, which would have permitted the government to withhold payments to the contractor. Instead, the Defense Contract Management Agency appears to have simply continued approving payments to NCC for billed services until the contract ended in February 2016.

SIGAR found that NCC deployed staff and incurred costs under the Legacy Afghanistan, Kabul, and South contracts either before ACC awarded the contracts or before the approved start date for charging program costs. For example, under the Legacy Afghanistan contract, which was the first in Afghanistan, Imperatis deployed training and mentoring teams on January 9, 2010, 4 months before the contract was awarded on April 9, 2010, even though it did not authorize precontract costs. According to ACC, it modified the Legacy Iraq task order on June 9, 2009, for Imperatis to begin adapting the Legacy Iraq methodology for use in Afghanistan. Imperatis used about \$7.7 million in funding from the Legacy Iraq task order to pay for this effort until ACC awarded the Legacy Afghanistan contract. Similarly, under Legacy Kabul and Legacy South, NCC deployed mentoring teams to Afghanistan prior to the base contract's precontract cost authorization date of July 27, 2010. DCAA conducted an incurred cost audit that included these costs; however, the results cannot be publicly released due to DCAA policies.

Although the Federal Acquisition Regulation allows for the use of precontract cost clauses, they are supposed to be limited to costs that would have been allowable if incurred after the contract award date. However, SIGAR's financial audit and subsequent review of Imperatis's monthly billings, along with a DCAA financial audit, identified questionable costs. As noted in SIGAR's April 2015 financial audit report on the Legacy East contract, Imperatis did not have the supporting documentation for NCC's costs, preventing SIGAR's auditors from performing a complete review of subcontractor invoice costs, leading SIGAR to question more than \$134 million in unsupported costs. SIGAR also found that Imperatis billed, on average, more than \$1.8 million per month under the Legacy Afghanistan contract for the 10-month period from March 2011 through December 2011, even though the training courses it was supposed to conduct were canceled in February 2011. For comparison, the average monthly billings for the 5 months prior to the training courses being canceled was less than \$180,000. DCAA conducted an incurred cost audit of NCC's subcontractor invoices and supporting documentation for invoiced amounts from August 1, 2007, through December 31, 2013. During its audit, the agency questioned \$51 million in costs incurred under both the Legacy R&D contracts in Afghanistan and Iraq. According to ACC, Imperatis failed to monitor and evaluate its subcontractor costs and, therefore, misrepresented some costs as allowable and allocable when it submitted invoices for payment. This resulted in DOD paying for costs the U.S. government was not legally responsible to pay, thereby increasing those contracts' costs.

WHAT SIGAR RECOMMENDS

SIGAR recommends that the Secretary of Defense (1) review ACC's, ARL's, and CTTSO's award and oversight of the Legacy and ASOM contracts to identify remedies to provide better oversight controls and performance measurements for future R&D contracts; and (2) review ongoing ANDSF intelligence training and mentoring contracts, and incorporate into them requirements to enable the measurement and verification of contractor performance and contract outcomes, including training and mentoring results, and impacts on the ANDSF's human intelligence capability. In informal comments on a draft of this report, the Office of Under Secretary of Defense for Policy concurred with both recommendations.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

July 27, 2017

The Honorable Jim Mattis
Secretary of Defense

General Joseph L. Votel
Commander, U.S. Central Command

General John W. Nicholson, Jr.
Commander, U.S. Forces–Afghanistan and
Commander, Resolute Support

General Gustave F. Perna
Commanding General, U.S. Army Materiel Command

Major General James E. Simpson
Commanding General, U.S. Army Contracting Command

This report discusses the results of SIGAR's audit of the Department of Defense's (DOD) efforts to develop the Afghan National Defense and Security Forces' (ANDSF) intelligence capabilities. In support of the Army Research Laboratory (ARL), from 2010 to 2013, the Army Contracting Command (ACC) awarded one task order and four contracts, collectively valued at \$536.1 million, to develop and implement human intelligence training and mentoring programs for the ANDSF. ACC awarded the task order and first three contracts to Imperatis—formerly Jorge Scientific until 2013—for what became known as the Legacy research and development (R&D) training and mentoring program. ACC awarded the fourth contract to New Century Consulting Limited to operate the Afghanistan Source Operations Management (ASOM) training and mentoring program. By the end of the programs, the total amount spent was \$457.7 million.

We are making two recommendations to DOD. We recommend that the Secretary of Defense (1) review ACC's, ARL's, and the Combating Terrorism Technical Support Office's award and oversight of the Legacy and ASOM contracts to identify remedies to provide better oversight controls and performance measurements for future R&D contracts; and (2) review ongoing ANDSF intelligence training and mentoring contracts, and incorporate into them requirements to enable the measurement and verification of contractor performance and contract outcomes, including training and mentoring results, and impacts on the ANDSF's human intelligence capability.

In its informal comments on a draft of this report, the Office of the Under Secretary of Defense for Policy (OUSD-P) concurred with both of our recommendations. Additionally, OUSD-P and ACC–Aberdeen Proving Ground provided technical comments, which we incorporated, as appropriate. ACC–Aberdeen Proving Ground's comments are reproduced in appendix II. We will publish OUSD-P's formal comments in a separate product when we receive them.



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SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended, and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ACC	Army Contracting Command
ANDSF	Afghan National Defense and Security Forces
ARL	Army Research Laboratory
ASOM	Afghanistan Source Operations Management
COR	contracting officer's representative
CTTSO	Combating Terrorism Technical Support Office
DCAA	Defense Contract Audit Agency
DCMA	Defense Contract Management Agency
DOD	Department of Defense
FAR	Federal Acquisition Regulation
MOD	Ministry of Defense
MOI	Ministry of Interior
NCC	New Century Consulting Limited
OUSD-P	Office of the Under Secretary of Defense for Policy
PSTM	Professional Standards Transition Model
R&D	research and development
RAND	RAND National Defense Research Institute

From 2010 to 2013, the Department of Defense (DOD), through the Army Contracting Command (ACC), awarded one task order and four contracts (all referred to as the “contracts” for the purposes of this audit), collectively valued at \$536.1 million, to develop the Afghan National Security and Defense Forces’ (ANDSF) intelligence capabilities. ACC awarded the cost-plus-fixed fee contracts in support of the Army Research Laboratory (ARL), which identified the requirement for intelligence training services. ACC awarded the first four contracts, known collectively as the Legacy research and development (R&D) training and mentoring program, to Jorge Scientific Corporation (rebranded as Imperatis in 2013), with New Century Consulting Limited (NCC) as the subcontractor.¹ These awards had a combined value of \$332.8 million, of which \$314.4 million was spent. ACC awarded a fifth contract, valued at \$203.3 million, to NCC to operate the Afghanistan Source Operations Management (ASOM) training and mentoring program. NCC spent \$143.3 million on this contract.

To administer and oversee the contracts, ACC designated the Irregular Warfare Support Program of the Combating Terrorism Technical Support Office (CTTSO) as the contracting officer’s technical representative for both the Legacy and ASOM programs.² The Defense Contract Management Agency (DCMA) was appointed as the administrative contracting officer to review and approve contractor invoices.

In April 2015, we reported on the costs Imperatis incurred under the Legacy East contract, the last one awarded under the Legacy R&D program. In that report we identified more than \$134 million in questioned costs because Imperatis failed to retain sufficient supporting documentation of subcontractor costs.³

The objectives of this audit were to determine the extent to which: (1) Imperatis and NCC successfully performed the tasks required by the contracts and developed the ANDSF intelligence capability; (2) ACC awarded the Legacy and ASOM contracts in accordance with federal and DOD regulations; and (3) ARL and CTTSO properly monitored contract performance and DCMA monitored contract costs.

To accomplish our objectives, we reviewed federal and DOD acquisition regulations and policies. We also reviewed DOD contract and budget documents; Imperatis’s and NCC’s weekly, monthly, and final reports; and other related data. Further, we reviewed DOD, NCC, and RAND National Defense Research Institute (RAND) program assessments, and SIGAR and Defense Contract Audit Agency (DCAA) audit reports on the Legacy program and NCC’s accounting system. We analyzed Legacy and ASOM training courses, and training and mentoring data. We interviewed DOD, DCAA, and NCC officials. We conducted our work in Washington, D.C., and Kabul, Afghanistan, from August 2015 through July 2017 in accordance with generally accepted government auditing standards. A more detailed discussion of our scope and methodology is in appendix I.

BACKGROUND

In 2007, the U.S. Marine Corps determined that it needed to improve its human intelligence capabilities to reduce the number of U.S. military casualties from improvised explosive devices detonated in Iraq. In response, ARL issued a broad agency announcement to solicit proposals to “research, develop, test, and evaluate information key to success in military conflict, peacekeeping, and humanitarian operations via the collection of human intelligence information.”⁴ On September 27, 2007, ACC awarded an indefinite delivery-indefinite

¹ In 2013, Jorge Scientific Corporation was reorganized and rebranded as Imperatis Corporation. We refer to Imperatis throughout this report because that was the name of the company when the Legacy and ASOM programs ended.

² CTTSO’s mission is to identify and develop capabilities to combat terrorism and irregular adversaries, and to deliver these capabilities to DOD components and interagency partners through rapid R&D advanced studies and technical innovation.

³ See SIGAR, *Department of the Army’s Legacy East Project: Jorge Scientific Corporation’s Lack of Supporting Documentation Results in about \$135 million in Questionable Project Costs*, SIGAR 15-43-FA, April 21, 2015.

⁴ See broad agency announcements number W911NF-07-R-0001, Section 9.0 and 9.1.1 from fiscal year 2007 to fiscal year 2012, and number W911NF-12-R-0011, from May 2012 to March 2017, Engineering and Mathematical Sciences–Information Fusion. The Federal Acquisition Regulation (FAR) defines a “broad agency announcement” as “a general announcement of an agency’s research interest including criteria for selecting proposals and soliciting the participation of

quantity base contract to Imperatis for the research and develop technological solutions to address intelligence deficiencies in counterinsurgency, pursue the global war on terrorism, and counter transnational threats.⁵ ACC later awarded two task orders under this base contract, with NCC as the subcontractor, for the Legacy Iraq and Legacy Gryphon intelligence training and mentoring programs in Iraq. These task orders had a combined value of \$145.6 million, of which \$64.7 million was spent.⁶

In 2010 and 2011, ACC, using the same broad agency announcement, awarded another four contracts, with a combined award value of \$332.8 million, to Imperatis, with NCC as a subcontractor, for intelligence training and mentoring in Afghanistan. Imperatis spent \$314.4 million on the contracts—Legacy Afghanistan, Legacy Kabul, Legacy South, and Legacy East—which became known collectively as the Legacy Afghanistan R&D program. The program’s objective was to develop a sustainable human intelligence capability and doctrine for source operations within the Afghan intelligence services.⁷ Specifically, the contracts required Imperatis and NCC to create courses to train Afghan intelligence officers. The initial R&D contracts were awarded in 2010, and the final contract was awarded in 2011. In May 2012, ACC modified the Legacy East contract to combine it with Legacy Afghanistan, Kabul, and South, and closed the three earlier contracts.

Following the expansion of the Legacy East contract in May 2012, ARL requested competitive proposals for a new contract that would provide training and mentoring services to help: (1) professionalize the Afghan Ministry of Defense’s (MOD) and Ministry of Interior’s (MOI) intelligence units; (2) build a human intelligence program; and (3) continue the Legacy R&D program’s work in Afghanistan. Specifically, the contractor was required to provide continued training and mentoring to Afghan intelligence officers at various sites throughout Afghanistan. In July 2013, ACC competitively awarded NCC a contract valued at \$203.3 million to implement ASOM. This contract ended in February 2016 and cost \$143.3 million. By September 2013, following the completion of the Legacy East contract, all training doctrine, courses, personnel, and equipment from the Legacy Afghanistan R&D program were transferred to the ASOM program.

Figure 1 shows the contract award dates, periods of performance, and amount expended for each contract for the Legacy Afghanistan R&D program and ASOM from 2007 through 2016.

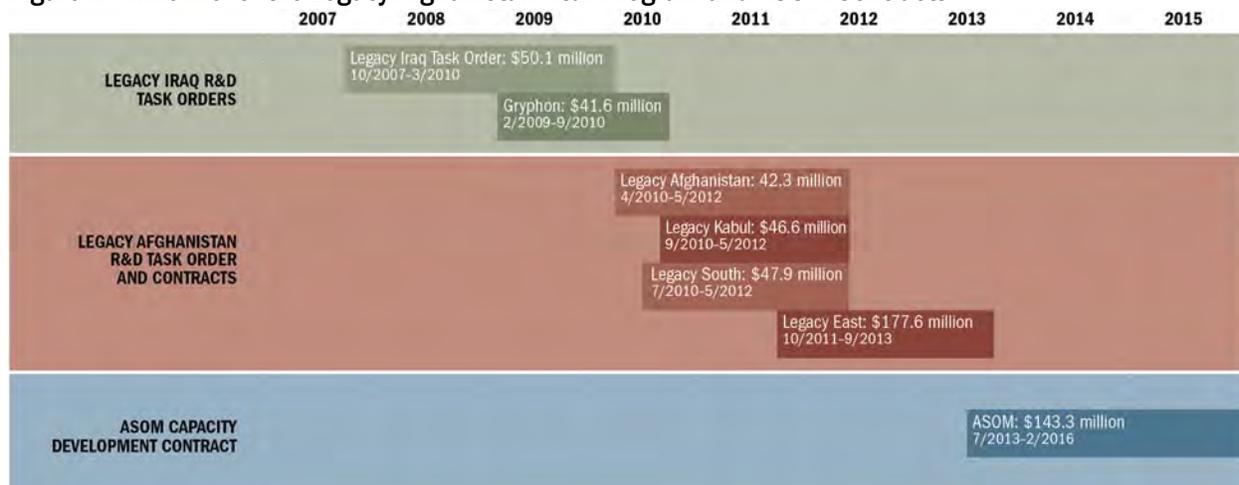
all offerors capable or satisfying the Government’s needs (see 6.102(d)(2).” FAR 2.101. A broad agency announcement can be used as part of a competitive selection procedure for basic and applied research and development.

⁵ The contract number is W911QX-07-D-0012.

⁶ ACC awarded the task orders for Legacy Iraq and Legacy Gryphon in September 2007 and March 2009, respectively.

⁷ An intelligence source management doctrine is a set of curricula to train and mentor personnel on information gathering to build specialized intelligence organizations within the Ministries of Defense and Interior to defeat insurgent groups.

Figure 1 - Timeline for the Legacy Afghanistan R&D Program and ASOM Contracts



Source: SIGAR analysis of Legacy and ASOM contracts

In 2010 and 2011, ACC awarded the Legacy contracts for the purpose of establishing R&D training and mentoring programs, which are intended “to advance scientific and technical knowledge and apply that knowledge to achieve agency and national goals.”⁸ The Federal Acquisition Regulation (FAR) distinguishes between R&D contracts and contracts for supplies and services.⁹ In particular, “most R&D contracts are directed toward objectives for which the work or methods cannot be precisely described in advance.”¹⁰ As a result, R&D awards generally emphasize “achieving specified objectives and knowledge rather than on achieving predetermined end results prescribed in a statement of specific performance characteristics.”¹¹ Furthermore, contractors are given wide latitude to conduct their work as the contract “must provide an environment in which the work can be pursued with reasonable flexibility and minimum administrative burden.”¹²

In contrast, in July 2013, ACC awarded ASOM as a services contract, which is designed to ensure that the contractor provides definite types of services. The FAR requires these types of contracts to include requirements for the contracting agency to monitor and evaluate contractor activities. For example, the FAR states that performance work statements should enable the contracting agency to assess a contractor’s performance against measurable performance standards.¹³

For both the Legacy Afghanistan R&D and ASOM contracts, ACC appointed ARL as the contracting officer’s representative (COR), meaning that ARL was authorized to perform certain administrative functions related to monitoring the contracts that included oversight of the contractors’ performance. Additionally, ARL designated CTTSO as the contracting officer’s technical representative, meaning CTTSO was the subject matter expert responsible for monitoring certain technical functions related to the Legacy and ASOM contracts. In January 2013, ACC appointed CTTSO to replace ARL as the COR for the ASOM contract. ACC also designated the International Security Assistance Force’s Afghanistan Security–Essential Function 7: Intelligence, followed by the Resolute Support–Essential Function 7: Intelligence, to be the technical representative in Afghanistan, and

⁸ FAR 35.002.

⁹ *Id.*

¹⁰ *Id.*

¹¹ See FAR 35.005.

¹² See FAR 35.002.

¹³ See FAR 37.602-1(b)(2), “Service Contracts: Statement of Work.”

it was responsible for monitoring day-to-day management of the Legacy and ASOM contracts throughout Afghanistan.¹⁴ Because the Legacy and ASOM contracts were cost-plus-fixed-fee, ACC delegated administrative contracting officer responsibility to DCMA, requiring it to review and approve contractor invoices.¹⁵ DCMA, in turn, designated DCAA as its authorized representative to assist with these reviews.

To assist with its oversight responsibilities, CTTSO awarded contracts to RAND and ManTech International Corporation (ManTech). RAND's contract required it to evaluate the Legacy R&D programs in Iraq and Afghanistan.¹⁶ Under this contract, RAND was to visit mentoring sites in Afghanistan; review NCC reports; interview Imperatis, NCC, International Security Assistance Force, and ANDSF personnel; and issue reports that described the essential characteristics of the programs, the environments in which they were implemented, and summarize program results. ManTech provided CTTSO with technical support and additional assistance overseeing the Legacy and ASOM programs. ManTech was responsible for conducting site visits to Imperatis's headquarters in London and ANDSF sites in Afghanistan where NCC trained and mentored ANDSF personnel. ManTech also interviewed NCC trainers and mentors, and Afghan and Resolute Support leadership.

IMPACT OF THE LEGACY AND ASOM PROGRAMS IS UNKNOWN BECAUSE OF LACK OF USEFUL PERFORMANCE METRICS

The \$314.4 million Legacy R&D program did not have adequate performance metrics or defined outcomes, which affected our ability to determine the program's effectiveness. Additionally, although the ASOM program had some performance metrics, those relied in part on data provided by contractors. DOD hired RAND and ManTech to assist with program oversight and produce evaluations of the Legacy and ASOM programs; however, those evaluations, which also relied in part on data from contractors, showed mixed results. CTTSO stated that a number of factors undermined the likelihood of the programs' success, such as the difficulty in finding program candidates from the ANDSF, which contributed to the mixed results of the Legacy and ASOM programs. Furthermore, each regional command within Afghanistan assigned one military officer to provide additional program oversight, and CTTSO noted, "Some were more effective than others."¹⁷ Finally, based on our analysis of the Legacy and ASOM programs' results, we determined that the programs did not fully achieve their stated objectives.

Before 2012, the Legacy Contracts Did Not Contain Metrics to Evaluate Program Success and the ASOM Contract Contained Limited Metrics

The Legacy R&D contracts required Imperatis to create a methodology plan that described the equipment, personnel, and schedule necessary to carry out the planned program, as well as performance metrics to evaluate program effectiveness. In fact, the performance work statement for Legacy Kabul required Imperatis to deliver a methodology plan that included "a detailed description of testing and metrics/data collection required to assess and demonstrate the Legacy-K[abul] methodology" but it did not detail what the testing and

¹⁴ The International Security Assistance Force was the predecessor to the ongoing Resolute Support mission. The International Security Force Afghanistan Security-Essential Function 7: Intelligence became the Resolute Support Train, Advise, and Assist-Essential Function 7: Intelligence on January 1, 2015.

¹⁵ FAR 16.306 describes a cost-plus-fixed-fee contract as "a cost-reimbursement contract that provides for payment to the contractor of a negotiated fee that is fixed at the inception of the contract . . . This contract type permits contracting for efforts that might otherwise present too great a risk to contractors, but it provides the contractor only a minimum incentive to control costs."

¹⁶ RAND is a federally funded R&D center sponsored by the Office of the Secretary of Defense, Joint Staff, Unified Combatant Commands, the Navy, the Marine Corps, defense agencies, and defense intelligence community.

¹⁷ The Resolute Support mission has divided itself into five geographic regional commands in Afghanistan. These are Train Advise Assist Commands West, North, South, East, and Capital.

metrics should include. Based on our review of the plans, we did not identify any performance metrics that we could use to evaluate the program's effectiveness. We determined that the Legacy contracts included requirements for Imperatis and its subcontractor, NCC, to develop training doctrine and courses; hire mentors, trainers, advisors, and compliance officers; and train and mentor ANDSF officials to develop the force's human intelligence capabilities. The contracts also required Imperatis and NCC to submit a variety of reports, including weekly, monthly, and final reports on a timely basis. Furthermore, the quality assurance surveillance plan for Legacy Kabul, a document that "is put in place to provide [g]overnment surveillance oversight of the [c]ontractor's quality control efforts to assure that they are timely, effective, and are delivering the results specified in the contract or task order" stated that the government would only monitor the timely submission of monthly reports, methodology plan, training methodology, and the final report. However, the FAR allows for significant flexibility when determining what kind of oversight and assessment is appropriate for R&D awards, and stresses that contracts should be written so that work can be pursued with reasonable flexibility and minimum administrative burden.¹⁸ We found that ACC issued the Legacy R&D contracts without clear performance metrics and did not establish defined outcomes that would have allowed the results Imperatis and NCC reported to be measured or validated. As a result, it is difficult to measure the success of each Legacy contract before 2012, when ACC established requirements for Imperatis and NCC to measure the capabilities and independence of ANDSF intelligence sites.

In 2012, ACC introduced the Professional Standards Transition Model (PSTM) through a modification to the to Legacy East and the award of the ASOM contract.¹⁹ However, we found that even with this added requirement and the regular contractor reports, clear metrics were not available to assess the overall success of each contract. For example, under the Legacy program, the methodology plans did not include metrics to determine the number of (1) courses to be taken by each Afghan National Army and Afghan National Police intelligence officer, or (2) hours contractor personnel should mentor each ANDSF intelligence officer. Additionally, we reviewed the "Detailed Description of Testing and Metrics" section of the Legacy final report and found that although it had lists of the equipment used, staffing locations, course development dates, and course drafting guidelines used under the Legacy R&D contracts, it did not discuss metrics or contractor performance.

Finally, while the ASOM training standard operating procedures had proposed requirements for an ANSDF trainee to become a certified instructor or trainer, not all ANDSF participants took the courses required to become an advisor or trainer. CTTSO noted that although Imperatis and NCC could recommend standards for ANDSF personnel to be considered intelligence officers, the Afghan government was responsible for establishing the final requirements and approving the courses, which did not occur until the end of the ASOM program.

In addition to a lack of metrics for measuring program performance, apart from a requirement for the timely submission of various reports, CTTSO's attempts to assess contractor performance relied, in part, on data from the contractor, such as NCC's self-assessments created by its mentors and compliance officers. We reviewed the self-assessments and found that NCC deemed the Legacy and ASOM programs successful, but provided few specifics to support those decisions. Further, through our review of NCC's status reports, we determined that those reports focused on administrative data, with little information describing the programs' progress toward building a sustainable human intelligence capability. For example, NCC's November 2012 monthly status report for the Legacy East program had the billeting status of contractor employees, training records, and narrative descriptions of program events, but did not mention how these details related to program performance.

¹⁸ FAR Part 35.

¹⁹ The PSTM is an accountability framework designed to measure the modified Legacy East and ASOM programs' performance. The PSTM used inspections to measure intelligence sites in six categories related to the mentoring and training provided to the ANDSF.

In addition to the contractor-provided data, CTTSO also relied on contractually required status meetings, monthly COR assessments based on checklists (with no explanatory narrative), the up-to-date status of contractor invoices, oversight from one military officer in each regional command, which CTTSO noted “some were more effective than others,” and reports from RAND and ManTech to assess program performance. RAND and ManTech compiled their reports using information obtained from site visits, interviews, and their analysis of Legacy and ASOM data. However, we reviewed the reports and metrics CTTSO, RAND, and NCC provided and found them to appear to be subjective.

For example, the monthly COR assessments of the Legacy East and ASOM programs used a sliding scale—from exceptional to unsatisfactory—to rate the contractor’s work. These documents had little or no discussion of why the COR gave a specific rating or what the COR’s baseline was for assessing progress. Furthermore, based on NCC data, we found that the PSTM also relied on subjective assessments of progress. Specifically, the aspect ratio score NCC used in the PSTM to judge whether an intelligence site where mentoring had been occurring was ready for transition to the ANDSF relied on six different factors ranked on a subjective scale that could vary between raters. For example, for one category, a ranking for “people - ability” was broadly defined as “some evidence of ability displayed.”

According to contract documents, the expanded Legacy East and ASOM programs were supposed to continue developing the intelligence capacity model and the capacity of intelligence officers at sites throughout Afghanistan, readying them for transfer to the Afghan government. The contracts required NCC to prepare standard operating procedures for training, training plans, and course materials; create testing and metrics to determine the capability and independence of mentoring sites; set the minimum requirements for Afghan intelligence personnel to be considered as instructors or trainers; and submit weekly and monthly status reports. Starting in mid-2012, NCC measured the success of the Legacy program, and later ASOM, using the RAND reports, PSTM data, and the number of sites transferred to the MOD and MOI. NCC evaluated each intelligence site to determine its capability for operating independently of ASOM mentors. While multiple officers in Afghanistan recommended the continuation and expansion of the Legacy program, as discussed in more detail below, after reviewing the metrics NCC used to evaluate Legacy East and ASOM, we found they did not provide enough evidence to determine definitively whether the programs were successful.

RAND’s Performance Evaluation of the Legacy Program Showed Mixed Results

RAND’s program assessments identified positives and negatives about the Legacy program.²⁰ In 2012, RAND noted that the program’s model warranted some basis for cautious optimism.²¹ However, in 2014, RAND issued a lessons learned report that focused on formulating guidelines for planning and executing future Legacy-like programs. In this report, RAND stated that the Legacy R&D program was not properly planned prior to its implementation and that the successful implementation of any future Legacy-like program required a seven-step comprehensive, incremental, and iterative planning process. In this same report, RAND expressed the need to customize the Legacy program to fit Afghanistan’s culture and capabilities, ensure Afghan sustainment of the program, and the need to assess program success accurately. This report emphasized the need for regular and systematic evaluations to (1) learn what works in local circumstances, (2) eliminate ineffective processes or mentors, and (3) determine where to expend resources to achieve a worthwhile return

²⁰ RAND’s assessments described the essential characteristics of the programs, the environments in which they were implemented, and summarized program results.

²¹ RAND National Defense Research Institute, *Lessons Learned from Legacy-A: Building Capacity for Local Intelligence in Afghanistan’s Helmand Province*, September 2012.

on investment. Lastly, the report concluded that performing proper assessments and appropriate advance adaptation prior to launching future initiatives would prevent costly missteps.²²

In 2015, in its final Legacy assessment, RAND reported mixed results for the program's overall success and expressed concerns related to program implementation and assessment. For example, RAND stated that the development of an integrated intelligence system had not yet occurred in Afghanistan and that concerns remained about the program's viability. The RAND report concluded that the "goal has not been fully achieved. This is not to say that significant progress toward that goal has not occurred. It has."²³ RAND based its conclusion on NCC's data, the Afghan government's creation of a unified format for intelligence reports, and an increased consumption of intelligence products by Afghan forces. However, the report also noted that the complex nature of the program limited RAND's ability to make a definitive assessment of the program's success.

Analyses of Legacy and ASOM Records Show That the Programs Did Not Achieve All Program Objectives

ACC awarded the Legacy and ASOM contracts to develop an intelligence capacity-building model that the MOD and MOI approved. Under ASOM, the model proposed train-the-trainer and instructor certifications that required ANDSF officers to complete a series of courses that Imperatis and NCC designed. As previously discussed, NCC developed the courses and proposed the requirements for an ANDSF trainee to be considered a certified instructor or trainer; however, the MOD and MOI were responsible for making the final decision about what courses were mandatory, which the ministries failed to do until the end of ASOM in February 2016. Because Imperatis and NCC did not retain complete training records, we assessed the extent to which the records they did maintain documented whether individual ANDSF officers completed the required number of courses to be considered an intelligence instructor or trainer as a possible indicator of the Legacy program's success.²⁴ Although we found that 70 of 71 Afghan National Army officers completed the four courses required to be an instructor, we also found that not all intelligence trainers and instructors met the minimal requirements.²⁵ For example:

- Ten of 24 police intelligence student trainers completed all nine courses required to be a MOI trainer, while the 14 remaining trainers completed between one and eight of the required courses.
- None of the four Afghan National Army student trainers completed all six courses required to be a MOD trainer. Although all the trainers completed at least three of the required courses, none of them completed more than four of the courses.
- Five of six Afghan National Army student instructors did not complete any of the four courses required to be a MOD instructor, and one student instructor completed only one required course.

As part of the Legacy R&D program and the ASOM program, NCC created 29 separate training courses, covering a variety of intelligence topics. Based on our review of the course records, we determined that the Legacy R&D program held 372 total classes, which 3,421 students attended, and ASOM held 428 classes, which 3,645 students attended. However, according to the Resolute Support ASOM technical monitor and NCC

²² RAND National Defense Research Institute, *Comprehensive Lessons Learned from Legacy Capacity-Building Programs and Related Initiatives*, July 2014.

²³ RAND National Defense Research Institute, *An Enduring Legacy? Building Local Intelligence Gathering Capacities in Iraq, Afghanistan, and Beyond*, March 2015.

²⁴ Under ASOM, NCC added comprehensive train-the-trainer and instructor elements to the curriculum to enable the ANDSF to take over responsibility for teaching human intelligence skills. An Afghan trainer delivers an entire section of Afghan National Army or Police human intelligence courses, while an instructor delivers a subset of courses focusing on the initial operating capability of human intelligence.

²⁵ NCC told us that DynCorp International certified the other instructor prior to the Legacy and ASOM programs.

officials, due to the difficulties measuring the intelligence capacity of each individual, NCC tried a new measurement of program success—aspect rating scores—for the expanded Legacy East and ASOM programs.²⁶ The aspect rating score rated the capabilities and independence of MOD and MOI intelligence training sites on a scale from 0 to 5, and was supposed to measure the ability, proficiency, efficiency, and institutionalization of each site. A score above 4 meant that a site was ready to be fully transferred to the MOD or MOI, and a score of 3.5 meant that a site could be transferred, but its capabilities carried a risk of being reversible. According to NCC's October 2014 Post Site Transition Report, if an intelligence training site was not rated as being able to be fully transferred to the Afghan government when the site was vacated due to the withdrawal of coalition forces, the site was issued a capability handover plan, which provided guidance in the absence of an on-site mentoring team. Finally, according to this same report, other sites were closed when inspections found that MOD and MOI personnel could not attain the necessary competence for transition within the lifetime of the Legacy East or ASOM programs.

In total, only 59 of the 125 (47 percent) Legacy and ASOM intelligence training and mentoring sites were rated as being ready for full transfer to the Afghan government. The remaining 66 were transferred with varying levels of capability or not transitioned. Starting with the modified Legacy East and ASOM contracts, NCC used aspect rating scores to measure program success. In August 2013, NCC reported on 103 out of 111 MOD and MOI intelligence sites that were to be transferred to the ministries. After reviewing NCC's inspection results, we found that:

- Forty-seven MOD and MOI intelligence sites had aspect rating scores above 3.5 and were fully transferred, or transferred with risk of losing capabilities, to the ministries.
- Forty-six MOD and MOI intelligence sites had aspect rating scores below 3.5, but were turned over to the ministries with capability handover plans that provided guidance in the absence of an on-site mentoring team.
- NCC assessed 10 MOI intelligence sites as not capable of self-sustainment. After DOD directed NCC's mentoring teams to leave the sites due to troop withdrawals, intelligence capability at each site remained underdeveloped.
- NCC did not assess eight intelligence sites.

By July 31, 2014, NCC had stopped mentoring under ASOM at all 111 MOD and MOI intelligence sites. As of August 2014, NCC reported 58 intelligence sites—18 MOD sites and 40 MOI sites—were successfully transferred to the ANDSF, and 42 intelligence sites—21 MOD sites and 21 MOI sites—were transferred with capability handover plans that included guidance in the absence of an on-site mentoring team. NCC did not report the other 11 intelligence sites as part of the transition success, but noted that sites were closed if NCC determined that they could not attain the necessary level of competence for transfer within ASOM's expected lifetime.

Under the ASOM program, NCC performed additional inspections to determine whether there were any changes to the aspect ratio scores since the conclusion of Legacy East. NCC found almost no changes in the ratings for the sites that were fully transferred to the MOD or MOI, or turned over with capability handover plans. For example:

- In July 2014, NCC inspected four sites, found that the rating scores were similar for the three sites that were transferred as fully capable, and concluded that each site was still considered capable. NCC determined that the fourth site, which was turned over with a capability handover plan, was still not capable enough to be considered fully transferred.
- In August 2015, NCC reported on 27 post-transition inspections that occurred more than 1 year after its mentoring teams left and found that the 6 MOD and 18 MOI intelligence sites that had been

²⁶ Before ACC expanded the Legacy East contract, regular status and compliance reports were used to evaluate program success.

transferred as fully capable continued to have similar rating scores. NCC found that the three remaining MOD sites, which were turned over with capability handover plans, had similar rating scores and could not be considered fully transferred.

Although it had stopped mentoring at the 111 MOD and MOI intelligence sites by the end of July 2014, NCC continued mentoring at 14 General Command of Police Special and Investigative Surveillance sites until February 2016, when the ASOM program ended. NCC reported that one of these sites was fully transferred and the other 13 sites were transferred with capability handover plans between December 2014 and the end of the ASOM program. CTTSO noted that one of the causes for this low rate of transition was that these sites did not receive the full ASOM program due to insufficient time remaining on the contract to provide the full training.

Although the aspect rating scores indicate some success in transitioning MOD and MOI intelligence sites, DOD and the Afghan government continued to report that there is a need for coalition assistance and the ANSDF is only partially capable with respect to its intelligence operations. In response to a draft of this report, DOD stated that these assessments addressed the entirety of the Afghan intelligence capability, as opposed to only the human intelligence capability that Legacy and ASOM sought to develop. However, they are illustrative of the need for continued coalition assistance to be capable and self-sufficient in intelligence operations. For example, in its semiannual reports to Congress from 2011 to 2014 on *Progress toward Security and Stability in Afghanistan*, produced while Legacy and ASOM were under way, DOD found that the MOD and MOI intelligence units required coalition assistance to accomplish their missions.²⁷ Similarly, in our January 2016 *Quarterly Report to Congress*, we stated that based on Afghan assessments in 2015, the “MOD and MOI intelligence capabilities were rated as high as “partially capable,” but none were rated as fully operational.²⁸ DOD’s June 2016 report on *Enhancing Security and Stability in Afghanistan*, which followed the conclusion of Legacy and ASOM, noted that persistent capability gaps in the Afghan security forces’ intelligence collection and dissemination, along with other gaps, “have hampered more rapid improvement in their ability to maintain security and stability.”²⁹ This same report also noted that the Afghan National Army is making progress in intelligence collection and analysis, but is still developing its ability to conduct intelligence-driven operations and that the MOI is “progressing in their intelligence capabilities, however, there is much room for improvement.”³⁰ Although these reports focus on the intelligence operations as a whole and not solely on human intelligence, which was the focus of the Legacy and ASOM contracts, there was no indication of improvement in overall intelligence operations as a result of the Legacy and ASOM contracts.

ACC AWARDED THE ASOM CONTRACT TO NCC AFTER CONDUCTING AN ASSESSMENT OF ITS ACCOUNTING SYSTEM, WHICH WAS THEN FOUND TO HAVE SIGNIFICANT DEFICIENCIES

In July 2013, ACC awarded NCC the ASOM cost-plus-fixed-fee contract. The FAR states that a cost-plus-fixed-fee contract cannot be awarded to a contractor that does not have an accounting system that can determine costs applicable to the contract.³¹ Similarly, the Defense Federal Acquisition Regulation Supplement requires that

²⁷ DOD, *Progress toward Security and Stability in Afghanistan*, 1230-31 Reports to the Congress, October 2011 through April 2014. These reports included DOD and Afghan government assessments of the ANSDF intelligence capability.

²⁸ SIGAR, *Quarterly Report to the Congress*, January 30, 2016. This report included MOD and MOI intelligence capability assessments for the third and fourth quarters of 2015.

²⁹ DOD, *Enhancing Security and Stability in Afghanistan*, June 2016.

³⁰ DOD, *Enhancing Security and Stability in Afghanistan*, June 2016.

³¹ FAR 16.306(c); FAR 16.301-3(a)(3).

contractors on cost-reimbursement contracts maintain an “acceptable accounting system,” which shall provide, among other things, timekeeping and labor distribution systems.³²

The contract award documents indicate that ACC and CTTSO selected NCC for the ASOM contract based on NCC’s technical understanding, qualified employees, and reasonable costs, but there was no mention of its accounting system. According to ACC, prior to the award in July 2013, NCC’s accounting system was found by ACC to be adequate for determining applicable contract costs by a “very simplistic” pre-award accounting system survey. In its comments on a draft of this report, ACC clarified that the two-page form used for this purpose was simplistic in nature and was not referring to the accounting system survey conducted. ACC added that by three independent accounting firms reviewed NCC’s cost accounting system prior to the contract award. All three found the accounting system to be adequate but recommended that it be subject to audit following the award of the ASOM contract.

DCAA conducted the recommended post-contract award audit of NCC’s accounting system and determined that the system was not adequate for accumulating and billing costs for U.S. government contracts. Based on the audit results, in 2014 DCMA disapproved NCC’s accounting system.³³ DCMA’s final determination letter informed NCC “that current contracts modified to contain or future contracts that contain [Defense Federal Acquisition Regulation Supplement] clause 252.242-7005 . . . could be subject to withholding” due to significant deficiencies in NCC’s accounting system. However, we were not provided with evidence showing that the contracting officer sought to modify the ASOM contract to include Defense Federal Acquisition Regulation Supplement clause 252.242-7005, which would have permitted the government to withhold payments to the contractor. Moreover, even though DCMA’s final determination letter indicated that NCC did submit a corrective action plan intended to resolve its accounting system deficiencies, we were not provided with any evidence showing that the corrective plan was actually implemented by NCC or verified by the government. Instead, DCMA appears to have simply continued approving payments to NCC for billed services until the contract ended in February 2016.

ARL AND CTTSO DID NOT PROPERLY ADMINISTER THE LEGACY R&D CONTRACTS AND QUESTIONS REMAIN ABOUT CONTRACT COSTS

ARL and CTTSO did not wait for each of the Legacy contracts to end before starting the next contract. Because each Legacy contract was an R&D contract with the goal of building technical knowledge, awarding the Legacy Afghanistan, South, Kabul, and East contracts sequentially, and after the prior contract concluded, would have allowed ACC and CTTSO to use the full knowledge gained from each R&D contract to improve the next one. In addition, ACC’s use of precontract clauses allowed Imperatis to begin work on the Legacy program in Afghanistan before the contracts were awarded.³⁴ Further, we have concerns related to costs Imperatis charged for training courses that were required by the contracts but did not take place.

Final Assessments of the First Three Legacy Contracts Were Not Used to Improve Subsequent Contracts

ARL and CTTSO did not evaluate the outcomes of each Legacy R&D contract before ACC awarded the next R&D contract, nor did they obtain the final Legacy R&D program results until after ACC awarded the ASOM contract.

³² Defense Federal Acquisition Regulation Supplement 242.7503; Defense Federal Acquisition Regulation Supplement 252.242-7006–Accounting System Administration.

³³ DCMA, *Final Determination—Business System Disapproved*, DCMAI-GE, December 23, 2014.

³⁴ FAR 31.205-32 defines “precontract costs” as “costs incurred before the effective date of the contract directly pursuant to the negotiation and in anticipation of the contract award when such incurrence is necessary to comply with the proposed contract delivery schedule.”

In response to a draft of this report, DOD stated that the programs were expanded at the request of DOD officers in Afghanistan, and to allow for better management and flexibility of the mentors. However, the objective of each Legacy contract, as noted in the statement of work, was to build upon the work of the prior Legacy contracts. Each Legacy R&D contract required a final assessment and report, and the expectation was that the results and the lessons learned identified in the report would be used to improve the next Legacy project. However, that did not occur because ACC awarded the first Legacy contracts—Legacy Afghanistan, Kabul, and South—within 6 months of each other, and they had overlapping periods of performance. Further, in May 2012, ACC modified the Legacy East contract to combine it with Legacy Afghanistan, Kabul, and South, and closed the three contracts prior to each contract’s final assessment.

CTTSO stated that its office and ARL did learn lessons throughout the Legacy programs and incorporated them into the later Legacy contracts. However, CTTSO did not cite any examples of those lessons learned. CTTSO also stated that consolidating the Legacy contracts under the expanded Legacy East contract allowed for better management and more flexibility of the Legacy R&D program. This decision raises questions as to why the contracts were issued separately in the first place, and why the contracts were not re-competed earlier as a services contract with more specific deliverables and more robust oversight provisions. By combining all of the Legacy projects into Legacy East, ARL and CTTSO further delayed the codification of any of the lessons learned from the programs until after Legacy East was completed, which was more than 3 years after the first Legacy project began. Furthermore, NCC issued its evaluation of the full Legacy program in September 2013, about 2 months after ACC awarded the ASOM contract. As a result, it is unlikely that ARL and ACC fully incorporated any of the lessons learned from the Legacy program into the ASOM contract.

Imperatis Was Allowed to Incur Costs on the Legacy Contracts Before ACC Awarded Them, and SIGAR and DCAA Have Questioned Other Contract Costs

Based on our review of available billings, minutes from ARL and CTTSO meetings, and NCC’s final Legacy report, we found that NCC deployed staff and incurred costs under the Legacy Afghanistan, Kabul, and South contracts either before ACC awarded the contracts or before the approved start date for charging contract costs. The Legacy Kabul, South, and East contracts contained clauses that allowed Imperatis to begin charging costs to the contracts on a specified date, prior to the actual award date. The FAR states that precontract costs “are allowable to the extent that they would have been allowable if incurred after the date of the contract.”³⁵ ACC did not incorporate an advance agreement for precontract costs into the Legacy Afghanistan contract, but it did incorporate such an agreement into the contracts for Legacy Kabul, South, and East, allowing Imperatis to incur costs for these contracts prior to their award dates.³⁶ Specifically, we found:

- Under the Legacy Afghanistan contract, which was the first in Afghanistan, Imperatis deployed training and mentoring teams on January 9, 2010, 4 months before the contract was awarded on April 9, 2010, even though the contract did not authorize precontract costs. According to ACC, it modified the Legacy Iraq task order on June 9, 2009, for Imperatis to begin adapting the Legacy Iraq methodology for use in Afghanistan. Imperatis used about \$7.7 million in funding from the Legacy Iraq task order to pay for this effort until ACC awarded the Legacy Afghanistan contract.³⁷

³⁵ FAR 31.205-32.

³⁶ ACC awarded the Legacy Kabul and Legacy South contracts on September 28, 2010. However, based on a contract clause authorizing precontract costs contained in each base contract, both contracts allowed Imperatis to start incurring costs on July 27, 2010. ACC awarded the Legacy East contract on October 21, 2011, but the precontract clause in the contract only authorized precontract costs incurred after the date of the award, which appears to have rendered the precontract clause practically useless and the government not responsible for paying precontract costs incurred prior to the date of the award.

³⁷ DCAA conducted an audit of these incurred costs, but the results of its audit cannot be released publicly because of DCAA policies.

- Under Legacy Kabul, Imperatis deployed mentoring teams to four locations within Afghanistan in May 2010, even though, according to its base contract, it was not authorized to charge costs to the contract until July 27, 2010. DCAA conducted an incurred cost audit that included these costs, but the results cannot be released publicly because of DCAA policies that restrict release for government use.
- Under Legacy South, Imperatis again deployed mentoring teams to Afghanistan prior to the base contract's precontract cost authorization date of July 27, 2010. As with Legacy Kabul, DCAA conducted an incurred cost audit that included these costs, but the results cannot be released publicly because of DCAA policies that restrict release for government use.

As noted above, precontract costs are "allowable to the extent that they would have been allowable if incurred after the date of the contract."³⁸ However, our financial audit and subsequent review of Imperatis's monthly billings, along with a DCAA financial audit, identified questionable costs. As noted in our April 2015 financial audit report on the Legacy East contract, despite being responsible for reviewing NCC's invoiced costs, Imperatis did not have the supporting documentation for NCC's costs, preventing our auditors from performing a complete review of subcontractor invoice costs, leading us to question more than \$134 million in unsupported costs.³⁹ We also found that Imperatis billed on average more than \$1.8 million per month under the Legacy Afghanistan contract for the 10-month period from March 2011 to December 2011, even though the training courses it was supposed to conduct were canceled in February 2011. In comparison, the average monthly billings for the 5 months prior to the training courses being canceled were less than \$180,000. The cancellations were due to operational commitments of the ANDSF officers and an inadequate number of acceptable students. SIGAR continues to review these billing anomalies.

DCAA conducted an incurred cost audit of NCC's subcontractor invoices and supporting documentation for invoiced amounts from August 1, 2007, through December 31, 2013. During its audit, the agency questioned \$51 million in costs incurred under both the Legacy R&D contracts in Afghanistan and Iraq.⁴⁰ DCMA and DCAA were required to oversee and review the Legacy costs while the contracts were active. However, according to ACC, Imperatis failed to monitor and evaluate its subcontractor costs and, therefore, misrepresented some costs as allowable and allocable when it submitted invoices for payment. This resulted in DOD paying for costs the U.S. government was not legally responsible to pay, thereby increasing those contracts' costs.

CONCLUSION

Although the Legacy and ASOM programs provided some assistance to the ANDSF, it is almost impossible to assess whether this assistance was worth the \$457.7 million spent on these programs. This uncertainty is due primarily to a lack of performance metrics and defined outcomes for the programs, and to the government's attempts to evaluate the programs by relying heavily on subjective reports provided by the contractors that were being paid to implement the programs. The lack of performance metrics and heavy reliance on contractor data appear to be connected to ACC's decision to implement the Legacy programs through \$314.4 million worth of R&D contracts that did not hold the implementing contractor, Imperatis, and its subcontractor, NCC, accountable by using specific, useful measures for program success.

³⁸ FAR 31.205-32.

³⁹ SIGAR, *Department of the Army's Legacy East Project: Jorge Scientific Corporation's Lack of Supporting Documentation Results in about \$135 Million in Questionable Project Costs*, SIGAR 15-43-FA, April 21, 2015. After the Legacy program ended, DCAA conducted an incurred cost audit of NCC's subcontractor invoices and supporting documentation for invoiced amounts from August 1, 2007, through December 31, 2013. The results of this audit cannot be released publicly because of DCAA policies.

⁴⁰ DCAA, *Independent Audit Report on New Century Consulting Ltd.'s Proposed Amounts on Unsettled Flexibly Priced Contracts for Fiscal Years 2008, 2009, 2010, 2011, 2012, 2012, and 2013*, 2191-2015T10160001 through 2191-2013T10100003, August 31, 2016.

ACC also undermined its own ability to improve the Legacy and ASOM programs by awarding new Legacy implementation contracts without first taking the time to identify and incorporate the lessons learned from the prior contracts. ACC then awarded the \$203.3 million ASOM contract to NCC prior to receiving the final assessment of the Legacy program, which meant that it denied itself the opportunity to fully assess NCC's performance as a subcontractor to Imperatis. Instead, ACC decided to award the ASOM implementation contract to NCC after conducting only an assessment of its accounting system.

After the award, NCC's accounting system was found by DCAA and DCMA to have significant deficiencies that warranted its disapproval. However, instead of modifying the ASOM contract so the government could withhold funds until NCC had improved its accounting system, ACC appears to have elected to continue payments. Additionally, DOD has not provided evidence showing that NCC implemented a proposed corrective action plan or that it otherwise corrected the accounting system deficiencies that cast doubt on the accuracy of the costs it charged to U.S. taxpayers under the ASOM contract and as a subcontractor to Imperatis under the Legacy contracts. As noted above, our previous financial audit questioned more than \$130 million in subcontract costs associated with the Legacy implementation contract.

Lastly, although some MOD and MOI intelligence sites were successfully transferred to the Afghan ministries as part of the Legacy and ASOM programs, the fact remains the ANDSF still relies heavily on U.S. assistance to carry out its military intelligence mission. This suggests that at least the Legacy program did not accomplish its broader objective of developing a sustainable human intelligence capability and doctrine for source operations within the Afghan intelligence services.

RECOMMENDATIONS

To ensure that future contracts are awarded and monitored in accordance with established DOD and FAR guidance, SIGAR recommends that the Secretary of Defense:

- 1. Review ACC's, ARL's, and CTTSO's award and oversight of the Legacy and ASOM contracts to identify remedies to provide better oversight controls and performance measurements for future R&D contracts.**
- 2. Review ongoing ANSDF intelligence training and mentoring contracts, and incorporate into them requirements to enable the measurement and verification of contractor performance and contract outcomes, including training and mentoring results, and impacts on the ANSDF's human intelligence capability.**

AGENCY COMMENTS

We provided a draft of this report to DOD for comment. The Office of the Under Secretary of Defense for Policy (OUSDP) provided informal comments, in which it concurred with both of our recommendations. Additionally, both OUSDP and ACC–Aberdeen Proving Ground provided technical comments, which we incorporated into the report, as appropriate. ACC–Aberdeen Proving Ground's comments are reproduced in appendix II. We will publish OUSDP's formal comments in a separate product when we receive them.

APPENDIX I - SCOPE AND METHODOLOGY

This report examines the Department of Defense's (DOD) efforts to develop the Afghan National Defense and Security Forces' (ANDSF) intelligence capabilities through the Legacy research and development (R&D) training and mentoring program and the Afghanistan Source Operations Management (ASOM) training and mentoring program. The objectives of this audit were to determine the extent to which (1) Imperatis and New Century Consulting Limited (NCC) successfully performed the tasks required by the contracts and developed the ANDSF intelligence capability; (2) Army Contracting Command (ACC) awarded the Legacy and ASOM contracts in accordance with federal and DOD regulations; and (3) the Army Research Laboratory (ARL) and the Combatting Terrorism Technical Support Office (CTTSO) properly monitored contract performance and the Defense Contract Management Agency (DCMA) monitored contract costs.

To determine the extent to which Imperatis and NCC successfully performed the tasks required by the contracts and developed the ANDSF intelligence capability, we reviewed training documents, course records, final reports, RAND National Defense Research Institute (RAND) assessment reports on the Legacy R&D program, and the Legacy and ASOM contracts. To determine whether NCC could demonstrate whether the programs increased capability of the ANDSF, we reviewed NCC compliance and performance reports; DOD reports on Afghanistan's security and stability; ANDSF quarterly capability assessment data; performance requirements in the Legacy and ASOM contracts, methodologies, and performance work statements; RAND assessment reports; and ANDSF manning levels. We also interviewed NCC and Resolute Support officials.

To determine the extent to which ACC awarded the Legacy and ASOM contracts in accordance with federal and DOD regulations, we reviewed the Federal Acquisition Regulation (FAR), ARL's R&D broad agency announcement, the National Defense Authorization Acts of 2010 and 2011,⁴¹ the Consolidated Appropriations Act of 2012,⁴² DOD's Afghanistan Resources Oversight Council Business Rules, and the Legacy and ASOM contracts. In addition, to determine whether ARL awarded the Legacy contracts to Imperatis on a competitive basis, we reviewed the broad agency announcement to determine whether the contract was awarded based on a peer and scientific review, as required by the FAR. We also reviewed the limits that the National Defense Authorization Acts and the Consolidated Appropriations Act placed on contract awards for initial research solicitations and use of the Afghanistan Security Forces Fund. In addition, we interviewed ARL, CTTSO, Resolute Support, and NCC officials, and sought evidence of approval for any exceptions for how ACC awarded the Legacy and ASOM contracts.

To determine the extent to which the ARL and CTTSO properly monitored contract performance and DCMA monitored contract costs, we reviewed the FAR, ARL's broad agency announcement, DOD's contracting officer's representative (COR) handbook,⁴³ the U.S. Government Accountability Office's Standards of Internal Controls,⁴⁴ the January 2009 U.S. Counterinsurgency Guide,⁴⁵ the National Defense Authorization Act of 2010, the Legacy and ASOM performance work statements, RAND assessment reports on the Legacy R&D program, NCC's self-assessments, COR monthly assessments, and the Legacy and ASOM contracts. Additionally, we reviewed a list of paid Legacy and ASOM invoices, Legacy and Afghanistan Resources Oversight Committee

⁴¹ National Defense Authorization Act for Fiscal Year 2010, Pub. L. No. 111-84 and Ike Skelton National Defense Authorization Act for Fiscal Year 2011, Pub. L. No. 111-383.

⁴² Consolidated Appropriations Act, 2012, Pub. L. No. 112-74.

⁴³ Director, Defense Procurement and Acquisition Policy, Office of the Undersecretary Defense (Acquisition Technology & Logistics), *Contracting Officer's Representative Handbook*.

⁴⁴ U.S. Government Accountability Office, *Standards for Internal Control in the Federal Government*, GAO/AIMD-00-21.3.1, November 1, 1999.

⁴⁵ *U.S. Government Counterinsurgency Guide*, January 2009.

meeting minutes, and Imperatis's and NCC's Legacy and ASOM progress and final reports. We also interviewed officials from ARL, CTSO, Defense Contract Audit Agency, Imperatis, and NCC.

We did not rely on computer-processed data for the purpose of the audit objectives. We assessed internal controls to determine the extent to which DOD had procedures in place to administer and oversee the Legacy R&D and ASOM contracts. The results of our assessment are included in the body of the report.

We conducted our audit work in Washington, D.C., and in Kabul, Afghanistan, from August 2015 through July 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

APPENDIX II - COMMENTS FROM THE ARMY CONTRACTING COMMAND- ABERDEEN PROVING GROUND



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
U.S. ARMY CONTRACTING COMMAND - ABERDEEN PROVING GROUND
4401 BOOTHBY HILL AVENUE
ABERDEEN PROVING GROUND, MD 21005-3013

CCAP

10 July 2017

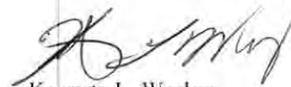
MEMORANDUM THRU Ms. Sonya Moman, Army Contracting Command Internal Review and Audit Compliance Office

FOR Mr. John F. Sopko, Special Inspector General for Afghanistan Reconstruction (SIGAR),
Department of Defense Inspector General

SUBJECT: Response to SIGAR Audit of Afghanistan National Defense and Security Forces:
DOD Spent \$457.7 Million on Intelligence Capacity-Building Programs, but Impact Cannot Be Fully Assessed Because of a Lack of Performance Metrics

1. Army Contracting Command – Aberdeen Proving Ground (ACC-APG) comments on recommendations with subject audit report are enclosed.
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Enclosure


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ARMY CONTRACTING COMMAND – ABERDEEN PROVING GROUND RESPONSE TO DRAFT AUDIT REPORT SIGAR AUDIT OF DOD EFFORTS TO DEVELOP THE AFGHAN NATIONAL DEFENSE AND SECURITY FORCES INTELLIGENCE CAPABILITIES

Background

From 2010 to 2013, the Department of Defense (DOD), through the Army Contracting Command (ACC), awarded five task order and contracts, valued at \$536.1 million, to develop the Afghan National Security and Defense Forces' (ANDSF) intelligence capabilities. ACC awarded the initial four research and development (R&D) contracts, valued at \$332.8 million, to Jorge Scientific Corporation—rebranded as Imperatis Corporation in 2013—which subcontracted with New Century Consulting Limited (NCC). The R&D task order and contracts—Legacy Afghanistan, Legacy Kabul, Legacy South, and Legacy East—became known as the Legacy Afghanistan R&D program. In 2013, ACC awarded a \$203.3 million contract to NCC to implement the Afghanistan Source Operations Management (ASOM) training and mentoring program. By the end of the programs, the Legacy and ASOM task order and contracts cost \$457.7 million.

The objective of this audit were to determine the extent to which Imperatis Corporation and NCC successfully performed the tasks required by the contracts and developed the ANDSF intelligence capability; ACC awarded the Legacy and ASOM contracts in accordance with federal and DOD regulations; and Army Research Laboratory (ARL) and the Combatting Terrorism Technical Support Office (CTTSO) properly monitored contract performance and the Defense Contract Management Agency (DCMA) monitored contract costs.

Below are formal comments from Army Contracting Command – Aberdeen Proving Ground (ACC-APG):

Accounting System Survey:

Throughout the audit report, Special Inspector General for Afghanistan Reconstruction (SIGAR) references the "very simplistic" accounting system survey that ACC-APG conducted prior to award of Cost Plus Fixed Fee (CPFF) contracts. The use of the term "very simplistic" is highly misleading as it would indicate that there is a more thorough pre-award accounting system survey that ACC-APG failed to use. However, the Preaward survey that was used is the Standard Form 1408 "Preaward Survey of Prospective Contractor Accounting System" which is the same form that Defense Contract Audit Agency (DCAA) uses. Indeed it is the only form approved for this purpose. The SF 1408 "Preaward Survey of Prospective Contractor Accounting System" is a two (2) page form and is simplistic in nature. The DCMA Manual, section 5-202 states the following with regard to completion of the SF 1408 (emphasis added):

"The audit scope should be limited to obtaining an understanding of the design of the prospective accounting system so as to appropriately complete Standard Form 1408, "Preaward Survey of Prospective Contractor Accounting System" (see Federal Acquisition Regulation (FAR) 53.301-1408) and those procedures essential to reach an informed opinion on whether or not the design of the prospective contractor's accounting system is acceptable for accumulating costs under a Government contract. *It is not*

SIGAR Comment 1

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necessary to conduct an in- depth evaluation of the overall accounting system (see 9-302)."

It appears that SIGAR has misconstrued the following informal commentary from ACC-APG:

"The contractor's accounting system was found adequate for determining costs applicable to the contract prior to award with the caveat that a post-award audit was required as well. The Pre-award accounting system survey is very simplistic and no issues were revealed until the post award audit."

This comment was made with regard to the simplistic nature of the two (2) page checklist format Standard Form 1408 "Preaward Survey of Prospective Contractor Accounting System" in general, not with regard to a unique ACC-APG process for completing the evaluation and survey. In fact, NCC's cost accounting system was reviewed by three (3) different independent accounting firms prior to contract award. All three firms found the prospective accounting system adequate with a recommendation for a post award accounting system audit as a follow-up to the preaward survey.

Lack of Performance Metrics/Program Effectiveness:

ACC contests the following excerpt from the Conclusion section of the draft report:

"The lack of performance metrics and heavy reliance on contractor data appear to be connected to ACC's decision to implement the Legacy programs through \$314.4 million worth of R&D contracts that did not hold the implementing contractor, Imperatis, and its subcontractor, NCC, accountable by using specific, useful measures for program success. ACC also undermined its own ability to improve the Legacy and ASOM programs by awarding new Legacy implementation contracts without first taking the time to identify and incorporate the lessons learned from the prior contracts. ACC then awarded the \$203.3 million ASOM contract to NCC prior to receiving the final assessment of the Legacy program, which meant that it denied itself the opportunity to fully assess NCC's performance as a subcontractor to Imperatis. Instead, ACC decided to award the ASOM implementation contract to NCC after conducting only a "very simplistic" assessment of its accounting system."

Firstly, ACC does not generate contracting requirements, control the timing of contracting requirements, make decisions regarding the continuation of external programs, or determine the benchmarks for programmatic success. These are solely functions of the requiring activities/Program Office(s). SIGAR repeatedly mentions that ACC-APG failed to include performance metrics in the contracts that would allow them to verify the program's effectiveness. Again, measuring program effectiveness is under the purview of CTTSO/the requiring activities and is well outside the scope of ACC-APG's responsibilities. ACC ensured that the contracts contained metrics by which to measure contract performance (which is distinct from program

SIGAR Comment 2

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effectiveness). As SIGAR mentions throughout the audit, R&D contracts focus on "achieving specified objectives and knowledge rather than on achieving predetermined end results prescribed in a statement of specific performance characteristics." The contracts contained appropriate metrics to monitor performance of the R&D (and later, service) contract objectives.

Throughout the performance periods for the Legacy contracts, ACC-APG received memorandums from:

1. Major General, James B. Mallory III, Deputy Commander HQ NATO Training Mission – Afghanistan;
2. Major General John F. Campbell, Commanding HQ Combined/Joint Task Force-101;
3. General Stanley A. McChrystal, US Army Commander International Security Assistance Force/ United States Forces – Afghanistan;
4. House Armed Services Committee commending the successes of the Legacy efforts and requesting its immediate continuation.

The decision to continue the program was entirely independent of ACC-APG.

SIGAR's Response to Army Contracting Command (ACC) Aberdeen Proving Ground's Comments

SIGAR Comment 1. In its comments, ACC characterized the accounting system survey that ACC conducted on New Century Consulting Inc.'s (NCC) accounting system as "very simplistic." Regardless of the "unique ACC-APG [ACC-Aberdeen Proving Ground] process for completing the evaluation and survey" or that "NCC's cost accounting system was reviewed by three (3) different independent accounting firms prior to the contract award," the audit firms that conducted the pre-award reviews did not identify the significant issues with NCC's accounting system that were found during the post-award audit. As noted in our report, the Defense Contract Audit Agency (DCAA) conducted a post-contract award audit of NCC's accounting system and determined that the system was not adequate for accumulating and billing costs for U.S. government contracts. Based on DCAA's results, in 2014, the Defense Contract Management Agency disapproved NCC's accounting system

SIGAR Comment 2. Although ACC insists that it "does not generate contracting requirements, control the timing of contracting requirements, make decisions regarding the continuation of external programs, or determining the benchmarks for programmatic success," the command is responsible for performing "all necessary actions for effective contracting, ensuring compliance with the terms of the contract, and safeguarding the interest of the United States in its contractual relationship, in accordance with the FAR [Federal Acquisition Regulation]." ⁴⁶ As such, it was ACC's responsibility to ensure, in conjunction with the Combatting Terrorism Technical Support Office, that both the Legacy and ASOM contracts included requirements that would have enabled the Department of Defense to measure the programs' success and address program issues, as appropriate.

⁴⁶ See FAR 1.602-2.

APPENDIX III - ACKNOWLEDGEMENTS

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