OPERATION INHERENT RESOLVE

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS

JANUARY 1, 2019–MARCH 31, 2019

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 for 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 oversight 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 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 the data and information provided by the agencies. For details of the methodology, see Appendix B.

CLASSIFIED APPENDIX

This report includes an appendix containing classified information about the U.S. mission to defeat ISIS in Iraq and Syria. The Lead IG provides the classified appendix separately to relevant agencies and congressional committees.

FOREWORD

We are pleased to submit this Lead Inspector General quarterly report to the United States Congress 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 in line with 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 Inspector General and our partner oversight agencies from January 1, 2019, through March 31, 2019.

In February 2019, we traveled to Iraq and Afghanistan to meet with senior military commanders and staff; their Coalition partners; U.S. ambassadors and country teams; and the USAID mission directors. This was our third joint trip to the region. These meetings provided valuable, first-hand insights into the developments and challenges of the Operation Inherent Resolve mission, and will help guide future Lead IG oversight planning and reporting efforts.

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

Glenn A. Fine
Principal Deputy Inspector General
Performing the Duties
of 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): A Coalition forces member keeps a lookout from an armored vehicle during convoy operations (U.S. Army photo); Coalition forces members fire a variety of weapons at a weapons range (U.S. Army photo); An SDF formation marches during a victory announcement ceremony over the defeat of ISIS's so-called physical caliphate (U.S. Army photo). (Bottom row): Iraqi Federal Policemen use smoke as concealment to engage enemies as they clear rooms during part of their final training exercise prior to graduation (U.S. Army photo); A soldier pulls the lanyard on an M777A2 Howitzer during a fire mission in Southwest Asia in support of OIR (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). This is the 17th quarterly report on OIR. It summarizes this quarter's events and describes Lead IG and partner agency oversight work relating to OIR. It also includes a classified appendix that is made available to relevant congressional and government agencies.

This quarter, the Islamic State in Iraq and Syria (ISIS) lost control of its last piece of territory in Syria. This brought an end to the terrorist group's territorial "caliphate." However, it does not end the threat from ISIS. Publicly-available estimates of the number of ISIS fighters, facilitators, and other supporters dispersed across Iraq and Syria range from 14,000 to 30,000. ISIS also continued to carry out attacks in both countries while focusing on regenerating as an organization, according to Combined Joint Task Force-OIR (CJTF-OIR).

Of particular concern was the movement of ISIS fighters and families from their last stronghold in Baghuz, Syria, into internally displaced persons (IDP) camps and urban centers in northern and western Syria. Meanwhile, ISIS continues to plan and carry out high-profile attacks, such as the January bombing of a restaurant in the northern city of Manbij, which killed 19 people, including 4 Americans.

At the beginning of this quarter, the U.S. military continued to draw down its forces in Syria, following a December order to remove all U.S. troops from the country. In February, the Administration modified the order to retain an unspecified number of U.S. troops in Syria. The Departments of Defense and State both stated to us that the troop drawdown did not change U.S. policy toward Syria, and that the goal of securing an "enduring defeat" of ISIS remained. CJTF-OIR stated that it would retain "the same core capabilities" with fewer troops in country, in part by relying more on partner forces. However, as of the end of the quarter, it was unclear whether Coalition partners would maintain their presence in Syria or increase their contributions to the mission.

Many ISIS fighters in Syria responded to the loss of a territorial "caliphate" by crossing the border into Iraq and taking refuge in that country's northern and western desert regions. CJTF-OIR reported that ISIS generally maintained a low profile in Iraq in an effort to focus on rebuilding its internal structure. ISIS also continued a steady pace of assassinations, attacks, and bombings targeting the security forces, rural village leaders, and civilians.

The Department of State and U.S. Agency for International Development again reported this quarter that ongoing lawlessness and violence in Syria is preventing IDPs and refugees from returning home, and hindering the work of humanitarian organizations that are trying to provide assistance. In Iraq, aid organizations reported that hundreds of thousands of IDPs do not want to return home due to concerns about security and the lack of services and economic opportunity. As a result, aid organizations were exploring options to address the potential for long-term displacement of IDPs.

This quarter, the Lead IG agencies and our oversight partners issued 11 oversight reports related to OIR. These reports examined, for example, the Iraqi Border Guard's use of U.S.-provided equipment, diplomatic security programs, and financial accountability in overseas contingency operations. Lead IG investigations resulted in one contract termination and two debarments. As of March 31, 2019, the Lead IG agencies and their oversight partners had 39 ongoing and 17 planned oversight projects for OIR, and 116 open investigations.

My colleagues and I remain committed to providing quarterly reports on activities related to OIR, consistent with the requirements of the IG Act. We thank the dedicated employees of each Lead IG agency who conduct this important work, both in the United States and abroad.
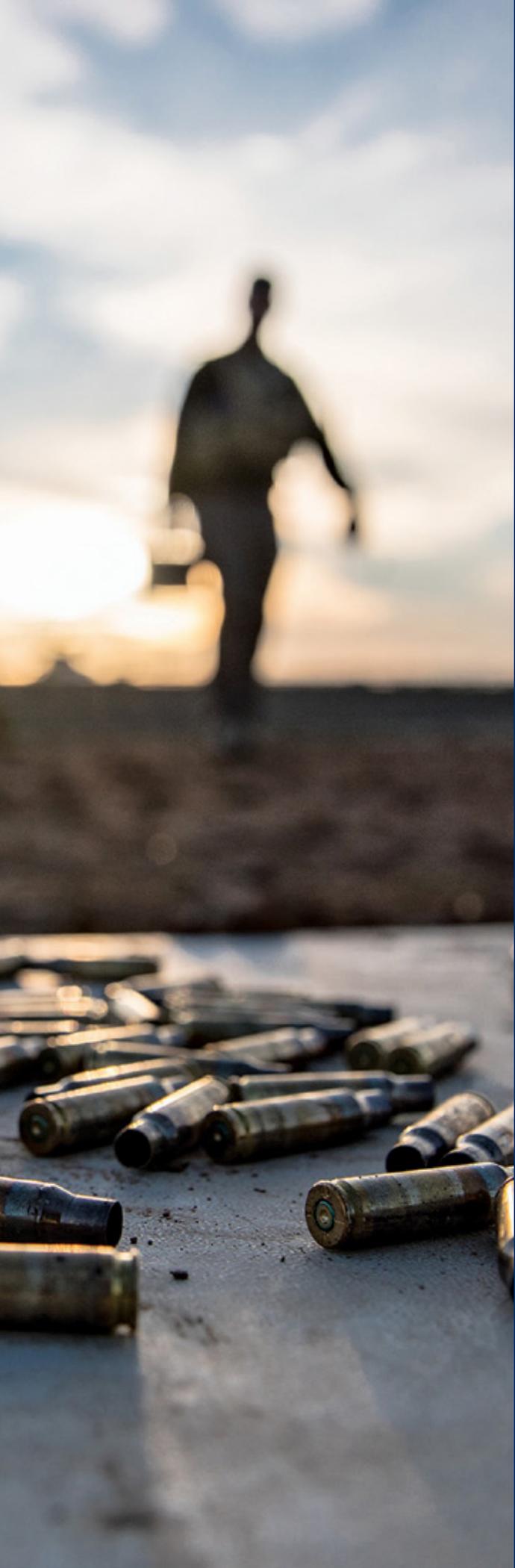
Glenn A. Fine
Principal Deputy Inspector General
    Performing the Duties of the Inspector General
U.S. Department of Defense

Coalition forces members fire a variety of weapons at a weapons range. (U.S. Army photo)

CONTENTS

EXECUTIVE SUMMARY

EVENTS IN SYRIA

This quarter, U.S.-backed forces liberated the last territory held by Islamic State in Iraq and Syria (ISIS) fighters in Syria. On March 23, 2019, the Syrian Democratic Forces (SDF) defeated ISIS fighters in the village of Baghuz in the Middle Euphrates River Valley (MERV).[1] According to the Department of Defense (DoD), the weeks-long battle in Baghuz took longer than expected because of SDF efforts to provide every opportunity for ISIS fighters to surrender and to avoid civilian casualties; because this was ISIS's last stand and fighters used mosques and human shields to defend themselves; and because a large number of ISIS fighters and their family members remained to fight in Baghuz.[2] The Combined Joint Task Force-Operation Inherent Resolve (CJTF-OIR) reported that the it consistently underestimated the number of ISIS fighters and family members remaining in the MERV, and that there was a "surprisingly" large number of detainees and internally displaced persons (IDPs) in northeastern Syria after the completion of the battle.[3]

While the liberation of Baghuz completed the territorial defeat of ISIS in Iraq and Syria, as of the end of the quarter, the threat of ISIS clandestine networks and sleeper cells within Syria remained. CJTF-OIR described ISIS's capability as significantly reduced from a year ago, but ISIS cells continued this quarter to carry out attacks while they also worked to rebuild networks and capabilities.[4]

A February United Nations report stated that ISIS still controlled "between 14,000 and 18,000 militants" in Iraq and Syria.[5] On February 11, General Joseph Votel, who was at the time the USCENTCOM commander, stated in testimony before the U.S. Senate that he concurred with intelligence community estimates that 20,000 to 30,000 ISIS members remained in Iraq and Syria. Votel stated that number included "a variety of different characters" such as fighters, supporters, and facilitators.[6]

WITHDRAWAL ANNOUNCEMENT CREATES UNCERTAINTY

At the beginning of the quarter, the DoD was in the initial stages of carrying out the withdrawal of the approximately 2,200 U.S. forces in Syria, based on President Donald Trump's December 2018 announcement.[7] On February 21, 2019, the Administration amended that order and announced that 200 U.S. troops would remain in Syria.[8] On March

SDF members escort a child of a surrendered ISIS member during an SDF-led screening and biometric enrollment process. (U.S. Army photo)

SYRIA: SELECTED KEY EVENTS, 1/1/2019-3/31/2019

JAN 16
An ISIS suicide bomber kills 4 Americans and 15 others in an attack in Manbij.

FEB 21
The United States announces plans to leave a limited number of U.S. troops in Syria, rather than completely withdraw.

MAR 18
In a press conference, the Syrian and Iranian military chiefs call for the total withdrawal of U.S. forces from Syria.

JAN

FEB

23, the White House announced the territorial defeat of ISIS. It also stated that a "small contingent" of U.S. forces would remain in Syria to continue to pursue remnants of ISIS.[9]

The DoD previously provided publicly-releasable approximations of the number of U.S. forces in Iraq and Syria. In responding to this quarterly report, the Office of the Under Secretary of Defense for Policy/International Security Affairs (OUSD(P)/ISA) told the DoD OIG that it would not discuss numbers or timelines for the troop drawdown in Syria "due

MAR 23
ISIS loses its final area of territorial control in Baghuz, Syria.

MAR 25
Special Representative James Jeffrey announces that the United States is working with Turkey to establish a "safe zone" in northeast Syria.

MAR 26
7 SDF fighters killed by ISIS in midnight ambush of checkpoint in Manbij.

MAR

to the risk it poses to the forces on the ground with a number of adversaries interested in locations, numbers, and timelines for U.S. forces."[10]

According to OUSD(P)/ISA, the "surprise" December withdrawal announcement from the White House "caused great concern for allies and was likely seen as an opportunity for adversaries." OUSD(P)/ISA also stated that while the subsequent decision to retain a residual U.S. force in Syria addressed a number of these concerns, the announcement impacted Coalition partners, the SDF, and Turkish interests.[11]

Specifically, the withdrawal announcement, and the subsequent amendment to a drawdown, raised questions about whether Coalition partners would continue their operations in Syria. CJTF-OIR reported to the DoD OIG that "U.S. policy regarding Syria was still evolving" and that adjustments to its military posture in Syria were not yet complete.[12] CJTF-OIR said that it would retain "the same core capabilities" with fewer troops in country. CJTF-OIR added that the smaller number of U.S. troops will increase its reliance on U.S. partners in Syria to conduct operations against ISIS and maintain an acceptable risk to U.S. forces.[13]

In addition, OUSD(P)/ISA reported that the DoD "continues to engage partners to increase their support to efforts in Syria as U.S. forces continue to draw down."[14] As of the end of the quarter, however, it was unclear which Coalition partners would continue to operate in Syria, and if any would increase their contribution to the mission to compensate for the reduced presence of U.S. forces.

As is discussed in detail on pages 28-30 of this report, there is a complicated dynamic among the United States, Turkey, and Kurdish elements of the SDF that presents ongoing challenges

to operations to defeat ISIS in Syria. CJTF-OIR stated this quarter that every significant advance against ISIS has been made with the Kurdish People's Protection Unit (YPG) forces of the SDF as the "breakout force."[15] However, Turkish officials assert that YPG forces are affiliated with the Kurdistan Worker's Party (PKK), a Kurdish separatist group designated by the United States as a foreign terrorist organization, which has been waging a decades-long campaign of violence in Turkey.[16] Therefore, Turkey has characterized the United States as supporting a terrorist group in Syria, and Turkey has threatened to launch an offensive against SDF-held positions in northern Syria.[17] Based on past SDF responses to Turkey's actions in northern Syria, such an offensive would likely cause the YPG elements of the SDF to cease efforts against ISIS insurgents, at least temporarily.[18]

CJTF-OIR reported to the DoD OIG that it informed the SDF of the possibility of a complete Coalition withdrawal from Syria and that SDF leadership accepted the possibility.[19] According to media reports, as the United States began withdrawing its troops, SDF officials engaged in discussions with the Syrian regime and Russia in an effort to seek protection following a U.S. troop departure. According to media reports, SDF officials also called for international observers to maintain security along the Turkish-Syrian border. After the U.S. decision not to withdraw all of its forces from Syria, SDF officials expressed to the media that they were pleased that some U.S. forces would remain in Syria, although they remained unsure of long-term U.S. support.[20]

Furthermore, CJTF-OIR reported to the DoD OIG that the initial withdrawal announcement was likely taken by ISIS as an opportunity to start shifting resources from the battle in the MERV "to reinvigorate a broader insurgency" in Syria.[21] CJTF-OIR said that this transition to insurgency was demonstrated through an increase in frequency and coordination of ISIS attacks in urban areas north of SDF positions in the MERV.[22]

Marine Corps General Joseph Dunford, Chairman of the Joint Chiefs of Staff, meets with his counterpart, Turkish Army General Yasar Güler, Chief of the Turkish General Staff, at the Turkish General Staff building in Ankara, Turkey. (DoD photo)

ISIS DISPERSES AND CONTINUES TO EVOLVE INTO AN INSURGENCY FOLLOWING ITS TERRITORIAL DEFEAT

CJTF-OIR reported to the DoD OIG that as ISIS continued this quarter to transition into an insurgency in Iraq and Syria, it developed a more sophisticated underground network in Iraq.[23] CJTF-OIR reported that ISIS fighters in Syria moved into Iraq, where they could join a more organized clandestine network.[24]

In response to the movement of ISIS fighters across the border, Iraqi Security Forces (ISF) temporarily increased troops around the Iraqi border town of al Qaim.[25] The ISF made no ground or air incursions into Syria this quarter, even though the Syrian regime publicly called for Iraqi Army and Popular Mobilization Forces (PMF) to help clear ISIS from the MERV.[26] USCENTCOM reported to the DoD OIG that the ISF is unlikely to intervene with ground troops in Syria except as a last resort.[27]

CJTF-OIR also assessed that ISIS fighters defeated in the MERV were moving into IDP camps and major cities in Syria, and would likely continue to undertake large-scale attacks, particularly in Syria's urban centers.[28] CJTF-OIR reported that while ISIS does not have a large presence in these urban centers, it maintains well-supplied clandestine cells in these areas.[29] CJTF-OIR said that ISIS continued to maintain a low profile and conduct only high-payoff attacks that would garner attention.[30] CJTF-OIR further stated that ISIS in Syria maintains some support among Sunni Arabs along the Euphrates River and other Arab-majority areas due to tribal affiliations, and will likely try to increase recruitment by exploiting popular discontent over the lack of infrastructure in war-torn urban areas.[31]

IRAN AND RUSSIA FIGHT ISIS BUT POSE THREAT TO U.S. INTERESTS

USCENTCOM reported to the DoD OIG that Iran and Iranian-backed proxy forces conducted operations against ISIS this quarter, and assessed that Iran would continue to do so following a U.S. drawdown of troops in Syria because Iran views ISIS as an existential threat.[32] According to USCENTCOM, Iran also maintains a substantial capability to threaten U.S. forces in Syria through the Islamic Revolutionary Guard Corps—a branch of Iran's Armed Forces—and Iranian-backed proxy forces operating in Syria.[33]

USCENTCOM reported that Russian forces also conducted operations against ISIS this quarter through support to the Syrian regime and pro-regime forces.[34] OUSD(P)/ISA said that Russia continued to provide air defense systems to Syria that could raise the risk for Coalition air access needed to conduct operations against ISIS.[35]

OUSD(P)/ISA reported to the DoD OIG that Russia also supported the Syrian regime in civil war operations against Syrian opposition groups in Idlib and other provinces in northwestern Syria. The Department of State (DoS) reported that in Idlib, al Qaeda-affiliated groups based there gained strength, and fighting between pro-regime and opposition forces continued.[36] The DoS said that it was particularly concerned about the growing influence of Hayat Tahrir al Sham (HTS), an al Qaeda-linked group that has taken over most of Idlib province and parts of surrounding provinces.[37]

CJTF-OIR also assessed that ISIS fighters defeated in the MERV were moving into IDP camps and major cities in Syria, and would likely continue to undertake large-scale attacks, particularly in Syria's urban centers.

Improvised explosive devices left behind by ISIS from the front lines in the MERV, Syria. (U.S. Army photo)

U.S. TROOP DRAWDOWN RAISES ADDITIONAL CHALLENGES FOR STABILIZATION EFFORTS

The United States Agency for International Development (USAID) and the DoS reported that their stabilization programming in Syria had suffered as a result of the drawdown of U.S. troops, although they continued to remotely oversee funding for projects to clear explosive remnants of war, refurbish infrastructure, and restore essential services.[38] The DoS did not ask the organizations that provide USAID-funded humanitarian assistance to leave Syria, however, the DoS and USAID withdrew their staff and continued to oversee stabilization and assistance projects from locations outside of Syria.[39]

The United Nations reported that the humanitarian crisis in Syria remained dire in terms of scale, severity, and complexity.[40] Widespread human rights violations and lawlessness prevented the safe and sustainable return of millions of IDPs and refugees.[41] Nearly two-thirds of Syrians remain dependent on aid for their subsistence.[42]

The United Nations reported that the humanitarian crisis in Syria remained dire in terms of scale, severity, and complexity.

DoS officials noted that amid shifting battle lines and territorial control in Syria this quarter, there was little improvement in the ability of relief organizations to assist those in need. The Syrian regime constrained humanitarian access in many areas of Syria, resulting in an estimated 1.1 million people in need of assistance in "hard-to-reach" locations.[43] According to U.S. officials at the United Nations, the regime has done little to demonstrate a consistent willingness to provide security and create humanitarian conditions that allow for the safe, voluntary return of displaced populations.[44] According to media reports, areas under Syrian regime control are experiencing a rise of war profiteers, lawlessness, and impoverishment of civil servants, all of which reduce incentives to return.[45]

EVENTS IN IRAQ

ISIS REGROUPS IN RURAL IRAQ

This quarter, ISIS in Iraq focused on reconstitution and recruitment. CJTF-OIR reported to the DoD OIG that ISIS in Iraq is working to reorganize its command and control functions, reestablish national and transnational financial networks, and reconstitute several media nodes.[46]

CJTF-OIR reported that ISIS cells continued to exploit rural areas of Iraq as well as seams between the various security forces in Iraq to carry out operations and focus on rebuilding and recruitment. According to CJTF-OIR, ISIS operations in Iraq focused on "low effort, high payoff" attacks that stoke tensions between citizens and the security forces without requiring large amounts of funds.[47]

In addition, ISIS focused on exploiting weaknesses and failures of the Iraqi government, which has struggled to rebuild areas liberated from ISIS and provide basic services and economic opportunity to millions of Iraqis, particularly in Sunni areas where ISIS recruiting efforts are strongest. USCENTCOM reported to the DoD OIG that ISIS was exploiting sectarian tensions between Shia, Sunni, and Kurdish Iraqis to create instability that it can then exploit.[48] As discussed on pages 54 and 55 of this report, U.S. and Iraqi officials have expressed concerns that the Iraqi government's inability to provide basic services mirrors the conditions that ISIS exploited to rise and seize territory in Iraq in 2014.[49]

ISF CLEARING OPERATIONS "MARGINALLY IMPACT" ISIS IN IRAQ, AND COALITION TRAINING REFOCUSES ON COUNTER-ISIS CAPABILITY GAPS

CJTF-OIR reported to the DoD OIG that ISF clearance operations marginally diminished ISIS's ability to operate, mainly by restricting its freedom of movement.[50] This quarter, the ISF began to incorporate into its operations helicopters providing intelligence, surveillance, and reconnaissance (ISR), and transportation for assault forces, demonstrating an increased level of complexity in their conduct of security operations.[51]

According to CJTF-OIR, in an effort to increase border security and deter smuggling, the ISF leadership began removing Popular Mobilization Forces (PMF) units from positions

> **CJTF-OIR reported that ISIS cells continued to exploit rural areas of Iraq as well as seams between the various security forces in Iraq in order to carry out operations and focus on rebuilding and recruitment.**

IRAQ: SELECTED KEY EVENTS, 1/1/2019-3/31/2019

JAN 23
Iraq's Parliament passes a budget for 2019, projecting $112 billion in spending and a $23 billion deficit.

FEB 10
The Popular Mobilization Forces arrest a commander who had criticized Iranian influence in Iraq, part of an increasing effort to centralize control over the PMF by the organization's leadership.

FEB 21
Iraqi intelligence claims to have discovered one of the largest ISIS financing operations in Iraq.

JAN · FEB

Iraqi soldiers fire an M74 mortar at targets at the Besmaya Range Complex, Iraq. (U.S. Army photo)

along the Iraq-Syria border and replacing them with ISF personnel. The DoS stated to the media that some PMF units "operate like economic cartels, like mafia groups, in different parts of the country."[52] Residents of Anbar province told the media that ISIS had crossed the border near sparsely-populated areas south of al Qaim.[53]

This quarter, CJTF-OIR reported that it "refreshed" Operation Reliable Partnership, the sub-operation within OIR focused on building the capacity of the ISF, to focus primarily on counter-ISIS skills rather than longer-term security sector reform.[54] CJTF-OIR stated that Operation Reliable Partnership will now focus on counter-ISIS capability shortfalls that can be addressed by September 2020, and said that other capabilities that cannot be addressed in that timeframe will require longer-term international assistance.[55]

CJTF-OIR reported that Coalition efforts will not be sufficient to resolve at least two major problems within the ISF intelligence apparatus: the lack of sufficient ISR systems

FEB 26
Iraqi Security personnel conduct several clearing operations utilizing helicopters and air assault capabilities, which had previously been significantly incorporated by Iraqi forces into operations.

MAR 7
ISIS fighters ambush a convoy of PMF fighters on the road between Mosul and Kirkuk, killing 7 and wounding over 30.

MAR

and platforms and the training to use them, and the lack of a fusion cell to synchronize and distribute intelligence across the force and with partner agencies.[56]

This quarter, according USCENTCOM, U.S. military personnel engaged in capacity building efforts designed to counter corruption within the Iraqi security establishment. Specifically, U.S. personnel continued to work with the Iraqi Defense Ministry to implement electronic human resources and pay systems for the ISF to promote transparency and reduce waste and fraud.[57] DoD personnel also provided case studies and training in anti-corruption techniques to Iraqi security personnel.

IRAN LIKELY BENEFITS FROM PMF EFFORTS TO SELF-POLICE; DOS DESIGNATES PMF-AFFILIATED MILITIA AS TERRORIST GROUP

The Defense Intelligence Agency (DIA) reported to the DoD OIG that the PMF, made up primarily of Shia militias forces, some of which maintain links to Iran, cracked down on militias and leaders who improperly claimed affiliation with the PMF without submitting to the group's chain of command.[58] The DIA reported that while potentially increasing the cohesion and discipline of the PMF, this crackdown also likely benefits Iran, because it enables the Iranian-linked PMF leadership to remove or arrest commanders or fighters who oppose Iranian objectives in Iraq.[59]

During the quarter, the DoS designated the PMF-affiliated militia Harakat al-Nujaba and its leader, Akram Kaabi, as Specially Designated Global Terrorists.[60] The DoS also publicly expressed concerns about the continuing lack of discipline and criminal activity within the PMF.[61]

According to Iraq analysts and news reports, Iran maintained significant influence in Iraq, but nevertheless failed to persuade Iraqi politicians to pass legislation calling for the removal of U.S. forces and other foreign troops.[62]

GOVERNMENTS REMAIN INCOMPLETE IN BAGHDAD AND ERBIL BUT RELATIONS BETWEEN THE TWO IMPROVE

This quarter, Iraqi Prime Minister Adil Abd al-Mahdi served as acting Minister of both Defense and Interior while competing parliamentary blocs considered candidates for the vacant postions.[63]

Political disputes also delayed government formation in the Iraqi Kurdistan Region. The Kurdistan Democratic Party decided not to share power with the Patriotic Union of Kurdistan as fully as in the past, and instead negotiated with smaller parties in power-sharing talks, potentially isolating the Patriotic Union of Kurdistan in the government formation process.[64]

Despite the challenges to government formation and lingering disputes related to the failed 2017 referendum on Kurdish independence, both Iraqi and Kurdish officials stated that relations between the central government and the Kurdish regional government have improved. The Iraqi and Kurdish governments reached an agreement to resume the transportation and export of oil from Kirkuk province through a pipeline in the north administered by the Kurdish regional government, and another agreement to harmonize

customs duties, which facilitated the removal of customs checkpoints along the internal boundary with the Kurdish region.[65] Additionally, the 2019 Iraqi budget stipulated that the Kurdish region can export up to 250,000 barrels of oil per day, and that the revenue will accrue to the central government.[66]

IRAQ'S BUDGET DOES NOT SUFFICIENTLY ADDRESS HUMANITARIAN CONCERNS OR THE NEED FOR ESSENTIAL SERVICES

In January 2019, the Iraqi Parliament passed a 2019 budget of $112 billion that included a $23 billion projected deficit.[67] According to the DoS, the budget had no significant increases in allocations for reconstruction or humanitarian aid, authorized $28 billion for reconstruction projects, and did not include sufficient money for sewage treatment improvements in water management or new water projects in Basrah province, where shortages last summer led to anti-government protests.[68]

Iraqi Federal Police force flag bearers march during a graduation ceremony. (U.S. Army photo)

DoS officials reported to the DoS OIG that the Iraqi government did not confront poor service delivery and endemic corruption, and predicted that a crisis related to service delivery could have political consequences in the summer 2019.[69] The DoS said the Iraqi government also has not addressed the unemployment crisis that could renew popular

unrest. According to the World Bank, without major government action, hiring in both the private and public sectors will continue to be insufficient to meet the demand for jobs in Iraq.[70]

IRAN SEEKS ADDITIONAL ECONOMIC TIES WITH IRAQ IN THE FACE OF RENEWED U.S. SANCTIONS

During the quarter, Iranian President Hassan Rouhani traveled to Iraq to sign several trade and infrastructure agreements with Iraq.[71] Iran-Iraq trade totaled about $12 billion in 2017, and Iraq relies on Iran for many commodities, including food, agricultural products, appliances, air conditioners, and auto components.[72] Iraq also imports gas and electricity from Iran. In mid-March 2019, the United States granted Iraq another 90-day waiver from compliance with U.S.-imposed sanctions on Iran, which allows Iraq to continue to import energy from Iran while Iraq addresses its most pressing power-generation issues.[73]

LEAD IG OVERSIGHT ACTIVITIES

The Lead IG and partner agencies conducted oversight work related to audits, inspections, and evaluations; investigations; and hotline activities from January 1 through March 31, 2019.

AUDITS, INSPECTIONS, AND EVALUATIONS

The Lead IG and partner agencies completed 11 audit, evaluation, and inspection reports related to OIR from January 1 through March 31, 2019. These reports examined various activities that support OIR, including Iraq's border security; sexual assault prevention and awareness for Air Force personnel; humanitarian, development assistance, and diplomatic security programs; contract management and internal controls; maritime terrorist threats; and financial accountability in overseas contingency operations. Table 1 lists the released reports by agency.

During this quarter, the Lead IG agencies and their oversight partners had 39 ongoing and 17 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 use 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 one contract termination and two debarments related to fraud investigations into contracts supporting the OIR mission in Iraq and Qatar.

Investigative branches of the Lead IG agencies and their partner agencies closed 18 investigations, initiated 14 new investigations, and coordinated on 116 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, and human trafficking allegations.

In mid-March 2019, the United States granted Iraq another 90-day waiver from compliance with U.S.-imposed sanctions on Iran, which allowed Iraq to continue to import energy from Iran while Iraq addresses its most pressing power-generation issues.

Table 1.

Oversight Reports Issued this Quarter

Report	Release Date
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
Summary Audit of Systemic Weaknesses in the Cost of War *Reports* DODIG-2019-066	March 22, 2019
Iraqi Border Guard Equipment DODIG-2019-057	February 13, 2019
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Audit of Humanitarian Assistance Cooperative Agreements Supporting Internally Displaced Persons in Iraq AUD-MERO-19-20	March 21, 2019
Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract II Task Order 2 –Baghdad Protective Movement Security Services AUD-MERO-19-18	February 15, 2019
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
Performance Audit over the Adequacy of DPK Consulting's Accounting System 3-000-19-012-1	March 25, 2019
Despite Optimism about Engaging Local Organizations, USAID had Challenges Determining Impact and Mitigating Risks 5-000-19-001-P	March 21, 2019
DCAA Independent Audit Report on Verification of Direct Costs Billed by Management Systems International, Inc. under USAID Contract AID-267-C-11-00005, for the period July 1, 2015 to December 4, 2016 8-267-19-001-D	February 7, 2019
AIR FORCE AUDIT AGENCY	
Sexual Assault Prevention And Response Program Management F2019-0018-RA0000	January 17, 2019
NAVAL AUDIT SERVICE	
Department of the Navy Husbanding and Port Services Provider Program N2019-0013	January 17, 2019
DEPARTMENT OF JUSTICE OFFICE OF INSPECTOR GENERAL	
Audit of the FBI's Management of Maritime Terrorism Threats AUDIT DIVISION 19-18	January 17, 2019
GOVERNMENT ACCOUNTABILITY OFFICE	
Overseas Contingency Operations Alternatives Identified to the Approach to Fund War-Related Activities GAO-19-211	January 28, 2019

A soldier pulls the lanyard on an M777A2 Howitzer during a fire mission in Southwest Asia in support of OIR. (U.S. Army photo)

THE QUARTER IN REVIEW

▌ THE QUARTER IN REVIEW

EVENTS IN SYRIA

U.S. Forces Shift from Withdrawal to Drawdown as ISIS "Caliphate" Defeated

Two major developments this quarter raise questions about the future of Operation Inherent Resolve: the liberation of the last Islamic State in Iraq and Syria (ISIS) stronghold in Syria, and the modification and uncertainty related a December 2018 order directing the full withdrawal of all U.S. forces from Syria to instead allow for a residual U.S. presence in northeastern Syria.[1] Details of the fight against ISIS are discussed on page 19.

On March 23, 2019, President Donald Trump declared that U.S.-backed forces had completed the territorial defeat of ISIS in Syria.[2] The liberation of the village of Baghuz in the Middle Euphrates River Valley (MERV) marked the territorial defeat of ISIS.

However, Combined Joint Task Force-Operation Inherent Resolve (CJTF-OIR) reported to the Department of Defense Office of Inspector General (DoD OIG) that there were still thousands of ISIS members in Syria and Iraq, including an unknown number of sleeper cells that continued to carry out attacks and rebuild networks and capabilities.[3] U.S. Central Command (USCENTCOM) also reiterated its assessment, first stated to the DoD OIG in January 2019, that absent U.S. counterterrorism pressure, ISIS is likely to resurge in Syria within 6 to 12 months.[4]

In a statement on March 23, the White House said that a "small contingent" of U.S. forces would remain in Syria to continue to pursue remnants of ISIS.[5] That statement reaffirmed the February White House announcement that instead of a complete withdrawal of U.S. troops from Syria, as had been announced in December 2018, some troops would remain in the country to continue the counter-ISIS mission.[6] As of the end of the quarter, the DoD had not publicly released an estimate of how many troops would remain in Syria.

The Office of the Under Secretary of Defense for Policy/International Security Affairs (OUSD(P)/ISA) reported to the DoD OIG that the troops that remain will be stationed in northeastern Syria and at the At Tanf Garrison near the Jordanian border, and will continue to train, advise, assist, and equip vetted partner forces in Syria.[7] In response to questions from the DoD OIG about how the U.S. military will achieve operational objectives with a smaller footprint, CJTF-OIR reported that the drawdown of forces would require U.S. forces to rely more heavily on partner forces to conduct operations against ISIS and maintain an acceptable level of risk to the U.S. troops that remain.[8] CJTF-OIR added that it could function with fewer troops because "certain enabling functions [were] no longer required," and by "doing some tasks differently."[9]

More information on the drawdown of U.S. forces in Syria is contained in the classified appendix.

DoD, DoS Say Troop Drawdown Does Not Change Policy Goals in Syria

OUSD(P)/ISA reported to the DoD OIG that despite the drawdown of U.S. troops from Syria, U.S. policy goals and priorities in Syria and the DoD's role in achieving these goals remain the same as they were prior to the announced drawdown of forces.[10] Specifically, OUSD(P)/ISA said that the continued U.S. presence in Syria will help prevent an ISIS resurgence, maintain stability in Syria, and enable continued Coalition presence in the country.[11] OUSD(P)/ISA also said that a U.S. troop presence would also ensure that al Qaeda and its affiliates in Syria are not able to "exploit any long-term asylum" in Syria.[12] OUSD(P)/ISA reported that the DoD remains committed to supporting a political resolution to the Syrian civil war through United Nations (UN) Security Council Resolution 2254.[13] The Lead IG agencies will examine whether and how the DoD is achieving these policy goals in future quarterly reports.

As of the end of the quarter, the DoD had not publicly released an estimate of how many troops would remain in Syria.

The DoS also reported a continuation of U.S. policy toward Syria. Speaking to reporters in March, U.S. Special Representative for Syria Engagement and Special Envoy for the Global Coalition to Defeat ISIS, Ambassador James Jeffrey, described the U.S. policy in Syria as intended to ensure the enduring defeat of ISIS, progress on a political settlement in line with UN Security Council Resolution 2254, and withdrawal of all Iranian-backed forces and proxies.[14] The DoS stated to the DoS OIG its view that implementing UN Security Council Resolution 2254, which calls for credible free and fair elections in Syria, remains the "only way to secure the future and stability of the Syria people" and to support the "exit of Iranian forces [from Syria] for the long term."[15] However, this quarter the United Nations appointed the fourth envoy for Syria since the start of the civil war, and the UN-led process remained at a standstill, according to analysts and media reports.[16]

Both the DoS and USAID reported that they intend to continue to fund humanitarian assistance to IDPs, refugees, and other people in need in Syrian and the region, and to support international efforts to establish local security and governance, and to restore the economy in areas liberated from ISIS.[17]

Coalition Commitments Unclear Due to U.S. Drawdown

OUSD(P)/ISA stated that in order to achieve the same goals with a smaller contingent of forces, the DoD is engaged in burden-sharing discussions with Coalition partners to increase partnered and allied capacity.[18] On March 23, Acting Secretary of Defense Patrick Shanahan told reporters that Coalition partners were "unwavering" in their support for U.S. objectives in Syria, and that while Coalition partners had identified issues to resolve, they remained "committed to the mission."[19] CJTF-OIR reported to the DoD that as of March 2019, no other Coalition members had committed to continued operations in Syria following the drawdown of U.S. troops.[20] OUSD(P)/ISA reported that it was consulting and planning with other members of the Coalition who have indicated an intent to support operations in Syria.[21]

CJTF-OIR also reported that the planning and execution of adjustments to its military posture in Syria were not yet complete and that the effect of the drawdown in Syria on the Coalition's presence in Iraq had not been determined as of mid-March 2019.[22] It said that the decision regarding which U.S. forces based in Syria, if any, might move to Iraq was also not yet complete.[23] OUSD(P)/ISA reported that the DoD is, however, executing the President's direction to reduce forces in Syria.[24]

More information on Coalition responses to the U.S. troop drawdown is contained in the classified appendix.

After Withdrawal Announcement, SDF Approaches Russia and Revives Talk of a "Safe Zone" in Northern Syria

Four days after the withdrawal announcement in December, a delegation of the Syrian Democratic Forces (SDF), which relies on Coalition support to fight ISIS and maintain security in northeastern Syria, traveled to Russia to discuss the security situation in northern Syria. According to news reports, the delegation also discussed a plan to stop any future Turkish attacks on Kurdish-held positions in northeastern Syria.[25]

OUSD(P)/ISA assessed that the announcement to drawdown U.S. forces in Syria did not negatively affect the SDF.[26] OUSD(P)/ISA stated in response to a DoD OIG question on this topic that the SDF remains a key partner in the fight against ISIS and that in its assessment, the SDF maintains strong counter-ISIS capabilities and would continue to counter a clandestine ISIS threat.[27] CJTF-OIR reported that the SDF has previously sought to strengthen its alliance with the Syrian regime in the past by sending a delegation to Damascus to discuss the preservation of Kurdish rights.[28]

According to news reports, in response to the withdrawal announcement, a leader in the Syrian Democratic Council, the political wing of the SDF, said that the SDF would consider integrating with Syrian regime forces.[29] Lieutenant General Paul J. LaCamera, commander of CJTF-OIR, told reporters in February that the United States would sever military assistance

Members of a U.S.-backed force fire their AK-47 Kalashnikov rifles during an advanced marksmanship training event with Coalition forces instructors. (U.S. Army photo)

to the SDF if its fighters partner with the Syrian regime or with Russia.[30] That same Syrian Democratic Council leader later called for a small international observer force to be stationed along the Turkey-Syria border to protect Kurds from an attack by Turkey.[31]

The subsequent decision to keep a small contingent of U.S. troop in Syria appeared to allay some Kurdish concerns. However, in March, Special Representative Jeffrey said that the United States is working with Turkey to create a "safe zone" along the Turkish border.[32]

SECURITY

ISIS Loses Its Last Territory in Syria

On March 23, the U.S.-backed SDF liberated the last territory held by ISIS, forcing ISIS from the village of Baghuz in the MERV.[33] CJTF-OIR reported to the DoD that the battle for this last piece of ISIS-held territory took much longer than expected due to ISIS's use of mosques for operations and of civilians, including children, as human shields. CJTF-OIR said the battle was further slowed by a desire on the part of the SDF to allow ISIS fighters the chance to surrender and to avoid unnecessary civilian casualties.[34]

CJTF-OIR also reported that it "consistently underestimated…by a significant margin" the number of ISIS fighters remaining in the MERV, and that the miscalculation was exacerbated by ISIS being "fanatically determined to hold onto the last vestiges of its caliphate."[35] CJTF-OIR said that reports in January estimated that 1,000 ISIS fighters were in the MERV and along the eastern Syria-Iraq border.[36] CJTF-OIR said that the fluid situation meant that it did not have enough information to make an accurate assessment of the total number of ISIS fighters that remained in the MERV.[37]

A February United Nations report stated that ISIS still controlled "between 14,000 and 18,000 militants" in Iraq and Syria.[38] On February 11, General Joseph Votel, who was at the time the USCENTCOM commander, stated in testimony before the U.S. Senate that he concurred with intelligence community assessments that 20,000 to 30,000 ISIS members

remained in Iraq and Syria. Votel stated that he estimate included "a variety of different characters" such as fighters, supporters and facilitators.[39]

CJTF-OIR reported that as the SDF gained territory in the MERV, ISIS moved fighters and families into camps for internally displaced persons (IDPs), to urban centers in Syria, or into Iraq.[40] According to the DoS, as SDF security screening procedures at IDP camps improved, more ISIS fighters were sent to SDF detention facilities while their families remained in camps.[41]

CJTF-OIR said that ISIS's movement into urban centers such as Manbij and Idlib in Syria enabled them to bolster forces for high-visibility attacks.[42] CJTF-OIR reported that ISIS members in Syria have relocated to what it called "rural support zones" located in terrain that enables ISIS fighters to deploy against security forces in urban centers.[43] CJTF-OIR reported that while ISIS does not have a large presence in these urban centers, it maintains well-supplied clandestine cells there, despite the loss of terrain in the MERV.[44]

CJTF-OIR said that ISIS will continue to use urban centers to perpetrate large-scale attacks as a way to project force, appear to have more influence, contest local governance, and increase recruitment.[45] This quarter, ISIS insurgents carried out two such high-profile attacks. On January 16, an ISIS suicide bomber detonated explosives at a restaurant in Manbij, killing 19 people, including 4 Americans.[46] On March 25, ISIS gunmen opened fire at midnight, killing seven SDF fighters manning a checkpoint at the entrance to the city.[47]

CJTF-OIR reported that while ISIS members in the MERV suffered from low morale, once the fighters and their families moved to IDP camps, morale increased as their living conditions improved.[48] CJTF-OIR also reported that in urban centers throughout Syria, such as Idlib and Manbij, ISIS morale was high because their high-profile attacks garnered international recognition.[49]

CJTF-OIR reported that ISIS fighters in Syria were also probably exploiting gaps in security along the Iraqi border to move fighters into Iraq, where ISIS is regenerating more quickly and has more local support.[50] CJTF-OIR said that ISIS in Syria relies heavily on ISIS in Iraq for financial and logistical support, particularly as SDF operations reduced ISIS's freedom of movement and influence over terrain in Syria.[51] CJTF-OIR also said that in its assessment, ISIS in Syria will try to expand into areas of Iraq that border Syria to reestablish and secure transnational smuggling routes and facilitate the movement of finances.[52] A UN Secretary General report issued in February said that while ISIS fighters in Syria were feeding into ISIS's clandestine network in Iraq, some member states expected that the ISIS network in Syria will ultimately evolve into a network like the one operating in Iraq.[53] CJTF-OIR described the Iraqi network as larger, better organized in terms of financial and logistics support to ISIS fighters, and better methods of communications.[54]

For an overview of movements of ISIS fighters and families out of the MERV, see Figure 1.

CJTF-OIR reported that the ISF took steps this quarter to stem the movement of ISIS fighters from the MERV into Iraq, including manning checkpoints and conducting patrols along known ISIS cross-border facilitation routes. The ISF also built berms along the border and temporarily increased forces in the Iraqi town of al Qaim, a key Iraqi military

CJTF-OIR reported that while ISIS members in the MERV suffered from low morale, once the fighters and their families moved to IDP camps, morale increased as their living conditions improved.

Figure 1.

ISIS Fighters and Families Move Out of the Merv
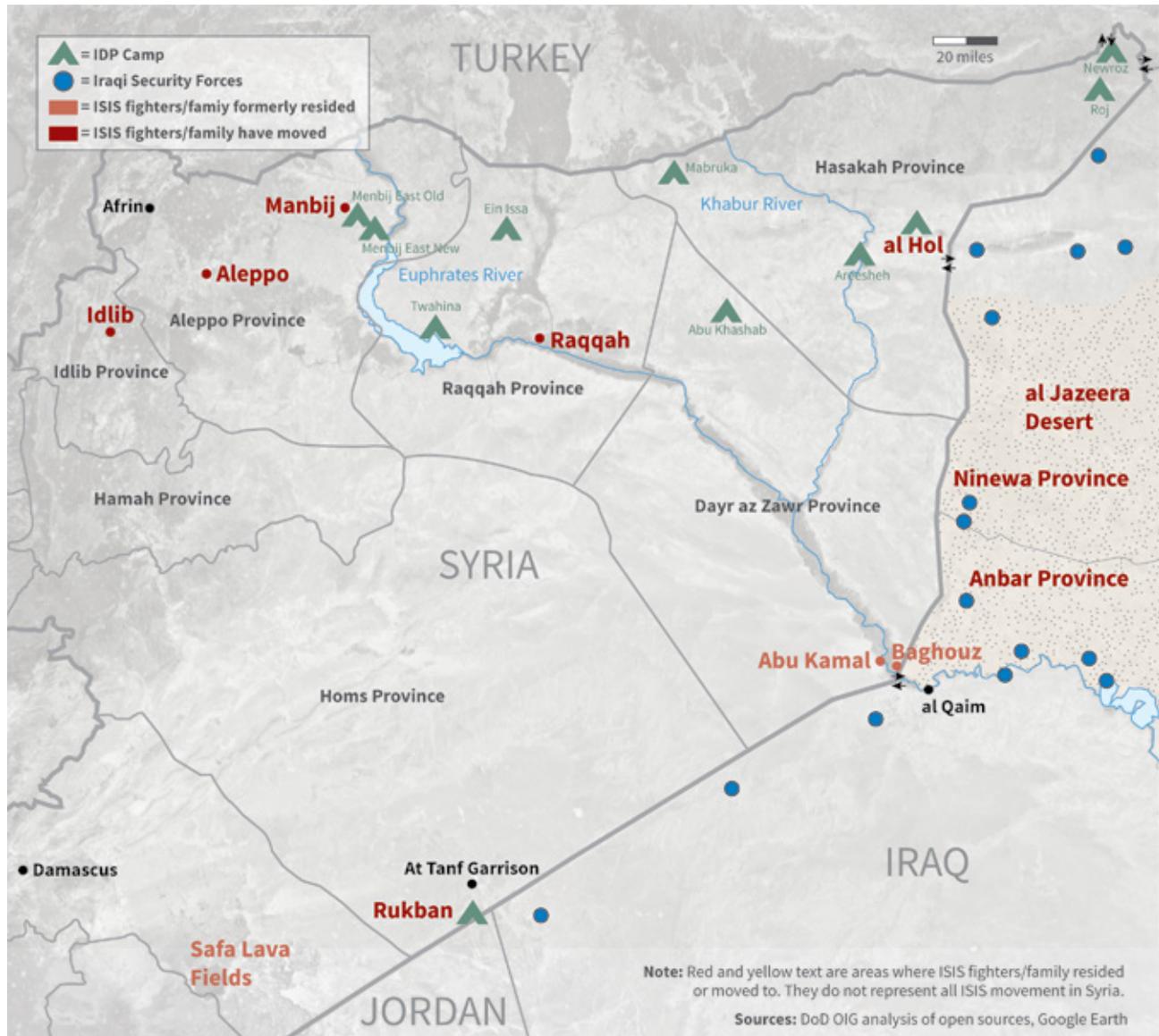
post located across the border from the MERV.[55] However, as the fighting in the MERV continued during the quarter, the ISF publicly announced the return of units to their normal areas of responsibility.[56]

CJTF-OIR reported that the ISF conducts air and ground operations in Iraq near the Syrian border in support of Iraq's border security.[57] CJTF-OIR also reported that during the quarter, the ISF fired artillery at ISIS locations in Syria, but made no ground or air incursions across the border.[58]

USCENTCOM reported to the DoD OIG that the Syrian regime publicly called for Iraq to send ISF and PMF forces into eastern Syria to help clear ISIS from the MERV.[59] According to the DoS, the Syrian regime also publicly authorized the ISF to attack ISIS in Syria without waiting for permission from Damascus.[60] CJTF-OIR also reported that while ISF ground commanders are willing to conduct cross-border operations into Syria, senior Iraqi military leadership has denied such requests.[61] USCENTCOM said that the Iraqi government remains reluctant to authorize ground operations and would be unlikely to intervene with ground troops in Syria except as a last resort.[62]

There are also command and control and logistics limitations on Iraqi operations in Syria. According to CJTF-OIR, the ISF can only reach 6 to 12 miles into Syria for 3 to 4 days at a time.[63] CJTF-OIR reported that even with Coalition forces willing to provide air and surveillance cover, there is very little likelihood of Iraqi cross-border operations.[64]

More information on ISIS's movement out of the MERV and efforts to move underground is contained in the classified appendix.

USCENTCOM Reiterates Assessment that ISIS will Resurge if Sunni Socio-economic Grievances Are Ignored

USCENTCOM reiterated its assessment that "if Sunni socio-economic, political, and sectarian grievances are not adequately addressed by the national and local governments of Iraq and Syria, it is very likely that ISIS will have the opportunity to set conditions for future resurgence and territorial control."[65]

CJTF-OIR reported to the DoD OIG that ISIS in Syria likely maintains some support due to tribal affiliation among Sunni Arabs along the Euphrates River and other Arab-majority areas that ISIS used to control.[66] CJTF-OIR said that ISIS is exploiting ethnic divides between Kurds and Arabs to expand its influence in northeastern Syria, including the MERV.[67] CJTF-OIR said that west of the Euphrates River ISIS will seek to exploit tensions between local residents and security forces in regime-held territory.[68]

CJTF-OIR said that ISIS in Syria will also likely exploit popular discontent over the ongoing displacement of Syrians who fled their homes and the lack of infrastructure in war-torn urban areas. CJTF-OIR reported that combat operations heavily damaged infrastructure and tens of thousands remain displaced. Moreover, large swathes of Syria remain largely ungoverned, and both the Syrian regime and the United Nations struggle to provide IDPs and others with adequate shelter, food, and access to clean water, CJTF-OIR said. It reported that ISIS will likely use the dire humanitarian situation to recruit new members and to convince the IDP population that the Syrian regime and western governments are to blame.[69]

More information on support for ISIS among residents in some Arab-majority areas of Syria is contained in the classified appendix.

CJTF-OIR said that ISIS in Syria will also likely exploit popular discontent over the ongoing displacement of Syrians who fled their homes and the lack of infrastructure in war-torn urban areas.

ISIS No Longer Controls Oil Fields, Relies on "Hawalas" to Finance Operations

The Office of the Deputy Assistant Secretary of Defense for Counternarcotics & Global Threats (CN&GT) reported to the DoD OIG that ISIS no longer directly controls oil fields in eastern Syria, which had been a major source of revenue.[70] CN&GT said that individuals connected to ISIS may try to siphon oil when conditions permit, and predicted that any security vacuum will likely create opportunities for ISIS to profit from illicit oil sales again.[71] CN&GT also reported that ISIS likely continues to extort money and taxes from local residents to offset financial losses.[72]

DoS officials said publicly that ISIS continues to use "hawalas"—a system of couriers who maintain an informal international money transfer network that functions by word of mouth and is difficult to uncover and interdict—to transport money in support of ISIS operations.[73]

The February 2018 UN report stated that ISIS's financial assets remain largely concealed, that ISIS has "bulk-stored cash in its core area," and that ISIS has smuggled cash into neighboring countries for safekeeping until the opportunity arises for large scale attacks.[74]

More information on ISIS financing and use of funds for recruitment is contained in the classified appendix.

Number of Foreign, Iraqi, and Syrian ISIS Fighters in SDF Detention Increases, and Repatriation and Other Challenges Continue

The number of foreign, Iraqi, and Syrian ISIS fighters detained by the SDF in Syria grew significantly this quarter as the SDF captured the last ISIS-held territory in the MERV. Speaking to reporters on March 25, Special Representative Jeffrey said that there were at least 7,000 captured ISIS fighters in SDF custody.[75] OUSD(P)/ISA reported that the SDF is holding more than 1,000 foreign ISIS fighters and thousands of ISIS family members in IDP camps.[76] CJTF-OIR reported that ISIS family members are housed separately in the camps in order to properly house and care for children.[77]

Faced with the continued detention of thousands of fighters, the SDF has called for an international tribunal to try them. OUSD(P)/ISA reported to the DoD OIG that U.S. policy remains to encourage countries to take responsibility for their foreign ISIS fighters through repatriation and prosecution, rehabilitation, or other measures that prevent detainees from re-engaging in terrorism.[78] It also said that the DoD has given some logistical support to help facilitate repatriations when countries request it.[79]

Special Representative Jeffrey stated publicly that there was a "process under way" to return Iraqi- and Syrian-born ISIS fighters to their communities "for de-radicalization and reintegration or in some cases punishment."[80] However, Jeffrey did not elaborate on the process and it was unclear which Syrian communities were reintegrating ISIS fighters. OUSD(P)/ISA reported to the DoD OIG that a small number of Iraqis have been repatriated.[81]

The DoS told the DoS OIG that Iraqi citizens make up a "significant portion of the foreign terrorist fighters currently detained in Syria" and that the SDF and the Iraqi government have agreed on the mechanism to repatriate Iraqi citizens in SDF detention. According to the DoS, that process has begun, and the Iraqi government plans to prosecute detained ISIS fighters in accordance with Iraqi law.[82]

According to media reports just after the end of the quarter, an Iraqi court sentenced four people to death for belonging to ISIS and "committing terrorist crimes in Iraq and Syria."[83] Media and academic reports also raised concerns that Iraq's counterterrorism laws do not provide fair justice for ISIS suspects.[84]

OUSD(P)/ISA reported to the DoD OIG that a small number of foreign (not Iraqi or Syrian) ISIS fighters and some family members have also been returned to their countries of origin. OUSD(P)/ISA deferred to those countries to publicly release any information.[85] The DoS reported to the DoS OIG that among the 50 nations with ISIS fighters in SDF custody, only Macedonia, Kazakhstan, and Morocco have confirmed repatriation of their citizens.[86]

The Defense Intelligence Agency (DIA) reported to the DoD OIG that most countries are legally obligated to repatriate their citizens.[87] According to the DIA, Germany, Denmark, Finland, and Sweden have introduced, or are in the process of introducing, legislation permitting the government to revoke the citizenship of ISIS fighters who have dual citizenship.[88] The DIA said that western European countries are concerned about their ability to secure arrest warrants for and prosecution of ISIS fighters upon their return because evidence against the fighters would be classified.[89] As a result, many countries are seeking to build cases against ISIS fighters prior to their return.[90] The DIA said that western European governments also worry that they will encounter political opposition to the repatriation of the fighters.[91]

News sources reported that other countries continue to grapple with repatriation of citizens who joined ISIS.[92] The United Kingdom, for example, is moving to revoke the citizenship of ISIS supporter Shamima Begum.[93] President Donald Trump stated in a February 20 tweet that he instructed Secretary of State Mike Pompeo not to repatriate U.S.-born ISIS supporter Hoda Muthana.[94] In his remarks to the media in March, Jeffrey told reporters that the United States disputes Muthana's legal status and has repatriated other ISIS fighters.[95]

CJTF-OIR reported to the DoD OIG that the SDF detention facilities meet international standards, and stated that SDF "is working hard with Coalition support to expand and improve its numerous ISIS detention facilities."[96] It assessed that the SDF can maintain the detention of these fighters indefinitely provided SDF resources are not diverted by the actions of "external actors."[97]

More information on ISIS fighters and family members in SDF detention, and efforts to repatriate them to their countries of origin is contained in the classified appendix.

Iraqi citizens make up a "significant portion of the foreign terrorist fighters currently detained in Syria" and the SDF and the Iraqi government have agreed on the mechanism to repatriate Iraqi citizens in SDF detention.

U.S. Forces Continue to Train and Equip Syrian Opposition Forces amid Drawdown

CJTF-OIR reported to the DoD OIG that it provided training this quarter to several vetted Syrian opposition groups. The SDF, composed of the Kurdish People's Protection Units (YPG) and the Syrian Arab Coalition (SAC), along with smaller forces, received almost $5 million in training as of March 9, 2019. Local internal security forces known as the InSF, which provide wide-area security in urban and rural areas, received more than $12.6 million as of March 9, 2019.[98] According to CJTF-OIR, since October 2016, the DoD has spent $89 million to train the SDF and the InSF.[99]

CJTF-OIR reported that, in addition to training, it continued to provide stipends to several Syrian opposition groups. The Raqqah Internal Security Forces and the Manbij Military Council received the largest stipends, $1.7 million and $1.2 million, respectively.[100] CJTF-OIR reported that the InSF, such as the one operating in Raqqah, provide security for the local governing councils.[101]

CJTF-OIR reported that it obligated nearly $46.7, million in material support to these groups this quarter, including $24.7 million in weapons, ammunition, and equipment. Other costs in this category included support such as transportation and sustainment of operations. Weapons and other material provided included AK-47s and magazines, vehicles including Toyota Land Cruisers, Kia Bongos, and bulldozers, medical supplies, security items such as cameras and material to build barriers, and other items, such as duffel bags and blankets.[102]

For an overview of funding for stipends, training, and weapons and other materiel provided to these groups, see Tables 2, 3, and 4 on the following page.

SDF WILL KEEP U.S.-ISSUED WEAPONS AND EQUIPMENT FOR NOW

The DoD OIG requested information regarding weapons and equipment provided to vetted SDF partners and the status of the weapons and equipment following the Administration's announcement of a complete withdrawal of U.S. troops in Syria. CJTF-OIR reported that U.S. forces this quarter did not reclaim equipment provided to the SDF under the authorities of Counter-Terrorism Train and Equip Funding (CTEF) because a well-provisioned SDF helps to stabilize areas liberated from ISIS and to balance against other armed factions. CJTF-OIR said that the SDF needed to maintain control of the weapons and material to continue its mission.[103]

CJTF-OIR reported that as the SDF completes the final clearance of ISIS remnants from the MERV, it continues to conduct back-clearance operations across northeastern Syria against ISIS sleeper cells, which are targeting local security forces and civilian leaders.[104] Additionally, CJTF-OIR stated that the SDF continues to provide force protection for Coalition bases and to guard facilities across northeastern Syria where hundreds of captured ISIS fighters are being detained.[105] CJTF-OIR also said that "campaign continuity dictates a need for sustained arming and equipping of the SDF," especially as weapons and materiel are destroyed or damaged in operations against ISIS.[106]

OUSD(P)/ISA reported to the DoD OIG that it was premature to discuss recovery of weapons and equipment provided to the SDF at this time.[107] OUSD(P)/ISA stated that the weapons provided to the SDF were limited, mission-specific and provided incrementally to achieve military

U.S. Forces Continue to Train and Equip Syrian Opposition Forces amid Drawdown *(continued from previous page)*

objectives and address ISIS threats.[108] OUSD(P)/ISA also said that the DoD monitors the use of this equipment.[109]

In response to DoD OIG questions about how the DoD monitors the SDF's use of U.S.-provided weapons to ensure they are used exclusively to fight ISIS, OUSD(P)/ISA responded that it monitors use according to National Defense Authorization Act authorities, but did not provide further details.[110]

More information on the planned transfer of U.S.-issued equipment and materiel to the SDF is contained in the classified appendix.

Table 2.

Cost of Training Provided to Vetted Syrian Opposition Groups

Group	As of March 9, 2019	YTD Since October 2016
InSF	$12,641,358.00	$36,704,334.00
SDF	$4,997,838.80	$52,359,850.00
TOTAL	**$17,639,196.80**	**$89,064,194.00**

Source: DoD

Table 3.

Cost of Weapons and Other Material Provided to Vetted Syrian Opposition Groups

BIN	Obligated Q2	Amount Obligated Cumulative*
Weapons, Ammo, Equipment	$24,749,525	$248,491,961
Base Life Support	$4,417,553	$13,691,964
Transportation, Staging	$8,508,150	$71,621,790
Operational Sust/ Emerging Costs	$9,016,234	$70,572,784
TOTAL	**$46,691,462**	**$404,378,499**

*Cumulative totals are for CTEF program only and does not include STEF data or funds held at DSCA

Source: DoD

Table 4.

Stipends Provided to Vetted Syrian Opposition Groups

Group	Obligated Q2	Program Total Obligated
1st Eng BDE		$103,500
MMC	$1,215,900	$6,653,240
DMC	$786,700	$3,738,400
RISF	$1,747,300	$6,988,830
5th ENG RMCO	$15,660	$252,734
DISF	$242,400	$377,600
51st BDE		$5,200,000
LaH		$8,821,150
LaM		$5,346,800
VSOLT		$30,950
MaT	$277,600	$3,231,750
SHQ		$439,900
TOTAL	**$4,285,560**	**$41,184,854**

Source: DoD

Continued SDF Unity Remains Uncertain

Following the announcement of a U.S. troop drawdown in Syria, CJTF-OIR reported that despite "numerous discussions" regarding the SDF's "potential fracture" due to the "divergent goals and ideals" of the component forces that make up the SDF, in its assessment, the SDF is likely to remain a unified group. CJTF-OIR said the SDF would likely endure as a fighting force in some form because its main components fear "external actors."[111] CJTF also said the YPG's main concern remained Turkey's actions in northern Syria, while the SAC was focused on a perceived threat from Syrian regime and Iranian-backed forces.[112]

According to CJTF-OIR, the Coalition force presence is "beneficial to this coherence, but perhaps not the driving factor" in the SDF's continued unity.[113] CJTF-OIR assessed that it is "possible, though unlikely," that the SDF could splinter into separate security force factions, and that the probability and extent of an SDF fracture would depend, in part, upon SDF negotiations with the Syrian regime over the future of Kurdish areas of northeastern Syria.[114]

CJTF-OIR reported that the SDF seeks to maintain semi-autonomous control of northeastern Syria, either by controlling the territory with support from Coalition forces or by striking a deal favorable to the constituent parts of the SDF with the Syrian regime and Russia.[115] CJTF-OIR said that Coalition support, SDF legitimacy, and the presentation of a united front would bolster the SDF's negotiating position.[116] According to CJTF-OIR, SDF leadership has been told and accepts that that Coalition forces may completely withdraw from Syria.[117]

However, the DIA reported to the DoD OIG that over the long-term, SDF cohesiveness "will remain a problem, with Kurdish dominance of the organization exacerbating internal tension, and outside actors seeking to degrade the organization."[118] The DIA said that despite the YPG's "commanding role" within the SDF, "its primary focus is defending Kurdish-majority regions."[119]

Both the DIA and CJTF-OIR said that the component parts of the SDF have different goals and exhibited different levels of skill and cohesiveness. Both reported that the YPG element of the SDF is the most suited for conventional military operations and counterterrorism missions targeted against ISIS.[120] Additionally, CJTF-OIR reported that "every significant offensive advance" against ISIS in the MERV was made with "the YPG component of the SDF as the breakout force."[121]

In contrast to its description of the YPG's capabilities, CJTF-OIR reported that the SAC component of the SDF remained unable to effect "meaningful territorial gains in the MERV without the YPG or to hold ground in the face of a determined enemy."[122] CJTF-OIR also said that although the SAC includes a wide range of forces with varying experience, "in general the organization lacks discipline and operational experience."[123] CJTF-OIR described the SAC as a "conglomerate of tribal militias with differing motivations for fighting and distinct geographical affiliations," whose success has been underpinned by "the YPG's coherence and leadership."[124] CJTF-OIR reported that the SAC's ability varies "relative to the overall political and security conditions." Now that offensive operations against ISIS in the MERV are complete, the SAC will likely be redeployed to Raqqah to combat a growing threat from ISIS sleeper cells there. CJTF-OIR said that the SAC is likely

to succeed in this redeployment, particularly as urban and provincial InSF forces grow in numbers and mobilize.[125]

OUSD(P)/ISA reported that it "remains confident in the SDF's ability to counter the clandestine ISIS threat."[126] However, both CJTF-OIR and the DIA said that SDF components may find it difficult to confront an ISIS insurgency without U.S. support.[127] CJTF-OIR reported that the SAC may have difficulty fully controlling terrain in rural areas such as Hasakah province without intelligence, surveillance, and reconnaissance (ISR) and fire support provided by Coalition forces.[128] The DIA reported that while the YPG has been able to prevent ISIS from openly controlling territory, in DIA's assessment, the YPG element of the SDF would probably struggle to fully suppress ISIS clandestine activity in Arab-majority areas such as Raqqah and Dayr az Zawr provinces because its priority is defending Kurdish areas.[129] The DIA further assessed that the SDF's willingness and ability to continue the counter-ISIS campaign is likely contingent not only on continued U.S. support—even at reduced levels—but also on the reduction of threats from Turkey or the Syrian regime.[130]

United States and Turkey Discuss Security in Northern Syria

U.S. officials held military-to-military discussions with Turkish officials and separately with the SDF this quarter to address Turkish and Kurdish security concerns along the Turkey-Syria border.[131] In March, General Joseph Dunford, Chairman of the Joint Chiefs of Staff, said that the DoD discussed detailed military planning with Turkish officials to produce what he referred to as an "initial concept" to bring about security in northern Syria.[132] Acting Secretary of Defense Shanahan said to reporters that "very important discussions" with the SDF were ongoing on northeastern Syria.[133]

This quarter, Turkey reiterated its threats to attack YPG-controlled areas of northern Syria, prompting Kurdish leaders to call for international observers to be stationed on the border, according to news reports.[134] Turkey views the YPG as an extension of the Kurdistan Workers' Party (PKK), which has been waging a violent insurgency in eastern Turkey for decades, and which the United States has designated a terrorist organization. Turkey has vowed to remove YPG forces from northern Syria.[135] The DoD has long viewed the Kurdish YPG forces as the most important component of the SDF, and the YPG has carried out operations against ISIS in parts of Syria close to Turkey.[136] According to CJTF-OIR, Turkish military action against Kurds in northwestern and northeastern Syria on two separate occasions has previously prompted YPG members of the SDF to temporarily halt offensive operations against ISIS in the MERV.[137]

According to media sources, following the United States' December 2018 announcement to withdraw all forces from Syria, Turkish President Recep Tayyip Erdogan repeatedly threatened to attack YPG positions in northern Syria.[138] After the United States announced this quarter its intention to keep some troops in Syria, Turkey continued to threaten Kurdish areas, particularly in Manbij, a town east of the Euphrates River that remains under the control of a local council described by local news outlets as "YPG-friendly."[139]

More information on the YPG and PKK is contained in the classified appendix.

For an overview of Turkish and Kurdish positions and hold on territory in Syria, see Figure 2.

Figure 2.

Overview of Military Positions held by Turkish and Turkish-backed Forces, and U.S.-backed Syrian Democratic Forces in Northern Syria
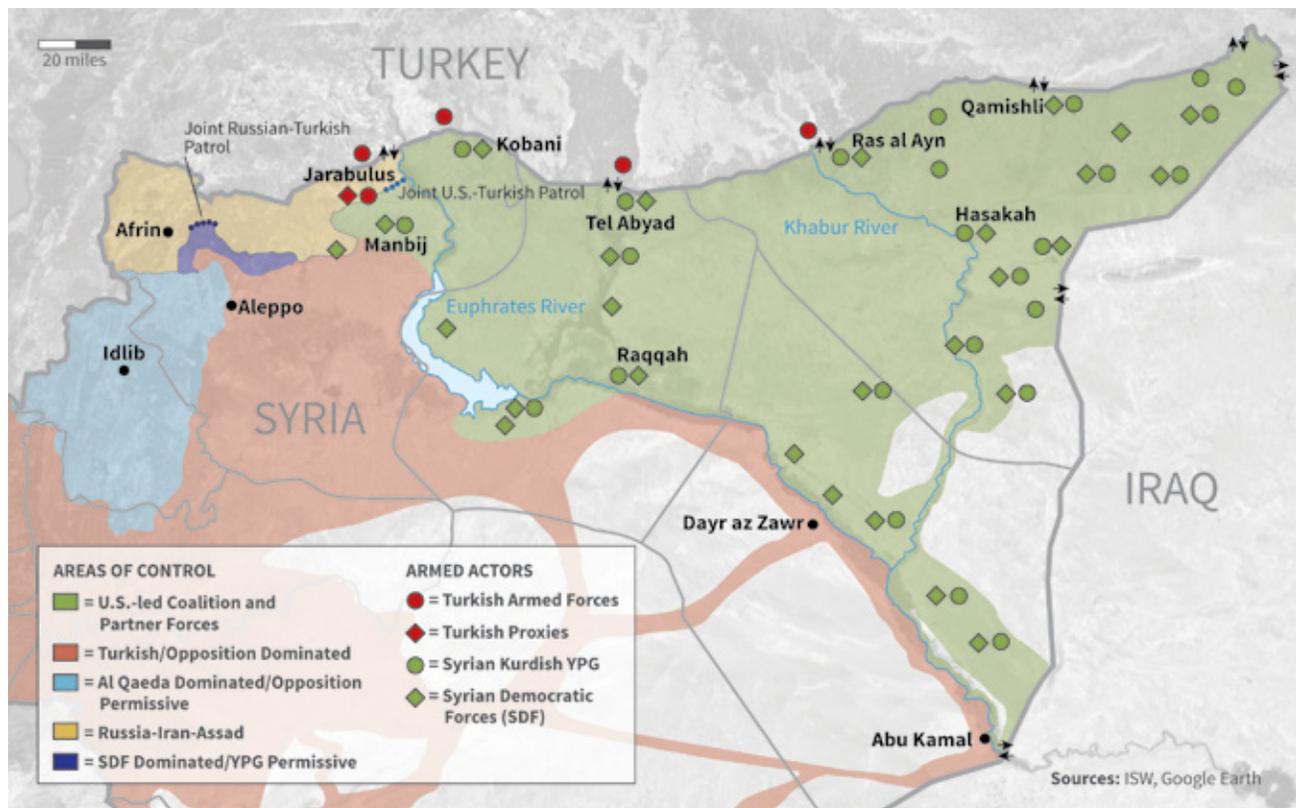
United States Explores Options to Reassure Turks and Kurds

DoS officials publicly reported that the United States was in discussions with Turkey to create a "safe zone" in northern Syria along the Turkish border.[140] Speaking to reporters on March 25, Special Representative Jeffrey said that the safe zone would not include YPG forces "because Turkey feels very nervous about the YPG and their ties to the PKK."[141] Jeffrey said that the United States was "not really looking at [the] Coalition to be peacekeepers," but was asking Coalition personnel to continue with the ISIS fight.[142] However, as of the end of the quarter, it was unclear whether Coalition partners had agreed to staff a safe zone and whether the initiative was moving forward.

Over the last year, the United States has taken some measures intended to alleviate Turkish-Kurdish tensions. In June 2018, the United States and Turkey agreed to a "roadmap" that included joint U.S.-Turkish patrols along a demarcation line north of Manbij that separates territory held by Turkey and Turkish-backed forces from territory held by the SDF.[143] CJTF-OIR reported to the DoD OIG that the United States and Turkey continued the joint patrols this quarter.[144]

In late 2018, U.S. troops began establishing observation posts in Syria along the border with Turkey.[145] In response to a DoD OIG question regarding the intent and purpose of the observation posts, OUSD(P)/ISA responded by saying that "it takes Turkish security concerns seriously and it committed to coordinating...efforts with Turkey to bring stability to northeastern Syria." It also said that the U.S. troop presence in Syria "serves security interests that both countries share, including helping to maintain security in areas cleared of ISIS so ISIS cannot reemerge."[146] In response to a DoD OIG question regarding the measures the DoD is taking to promote the security of the SDF, OUSD(P)/ISA stated that "the United States trains and equips the SDF and helps to create conditions for security and stability in areas of northeast Syria cleared of ISIS."[147]

More information on U.S. relations with Turkey and efforts to secure the Turkish-Syrian border is contained in the classified appendix.

Iranian Forces Fight ISIS in Syria

CJTF-OIR reported to the DoD OIG that this quarter, Iran and Iranian-backed forces continued to support pro-regime operations against ISIS in Syria and were positioned to assist pro-regime operations in the Idlib area.[148]

In contrast to last quarter, CJTF-OIR reported to the DoD OIG that there has been no physical Iranian or Iranian proxy activity in the area in or around At Tanf, where the United States has a desert garrison and is training the Mughawir al Thawra (MaT), a small force that fights ISIS in areas around the garrison.[149] CJTF-OIR reported that Iran and its proxy groups have instead redistributed their clandestine network to other areas of Syria.[150]

USCENTCOM reported to the DoD OIG that Iran maintains significant capability to threaten U.S. forces in Syria through the Islamic Revolutionary Guard Corps (IRGC)—a branch of Iran's Armed Forces—as well as myriad Iranian proxy military groups composed of fighters from Iraq, Pakistan, and Afghanistan.[151] USCENTCOM told the DoD OIG that Iran's priority is to defeat ISIS, which it sees as an existential threat, and it will continue that fight regardless of a U.S. drawdown of forces.[152]

USCENTCOM assessed that as long as Iranian-aligned forces are focused on supporting the Syrian regime's fight against ISIS, they are not displaying the intent to attack U.S. forces.[153] However, USCENTCOM reported to the DoD OIG that this calculus could change if Iran perceives a U.S. desire to ramp up anti-Iranian activities in a post-ISIS environment.[154]

After the quarter ended, the United States designated the IRGC as a terrorist group. The designation was the first time that the U.S. Government has designated a foreign government entity as a foreign terrorist organization.[155] Iranian state-run television reported that Iran's Supreme National Security Council in turn designated U.S. military forces as a "terrorist organization," and warned that U.S. military bases and forces in the region will be confronted as terrorists.[156]

According to the DoD, Iran sought this quarter to strengthen its long-term influence in Syria. USCENTCOM reported to the DoD OIG that Iran is likely to remain in Syria once the fight against ISIS is over and is seeking to build a relationship with the SDF, as a way to maneuver to fill any potential vacuum created by a U.S. drawdown of forces.[157]

Speaking at a joint news conference in Damascus on March 18, the military chiefs of Iran and Syria demanded a complete U.S. withdrawal from Syria.[158] According to news reports, Iran is systematically seeking to cement its influence in Sunni Muslim areas of Syria where ISIS has been chased out by offering cash, food, and other incentives for those who convert to Shia Islam.[159] The DoS reported to the DoS OIG that it believes the IRGC is "trying to burrow into Syria's military apparatus" in a permanent way to create an entity similar to the PMF in Iraq.[160]

USCENTCOM reported to the DoD OIG that once ISIS is defeated, Iran has other long term objectives in Syria to ensure that forces aligned with Iran are prepared for a possible conflict with Israel and are able to deter Israel from destabilizing Syria.[161]

More information on the activity of Iranian and Iranian-backed forces in Syria is contained in the classified appendix.

Coalition Increases Specialized Training of Opposition Force

CJTF-OIR reported that this quarter Coalition forces stepped up specialized training of the MaT, a 300-strong tribal force stationed in the 55-kilometer de-confliction zone that surrounds the At Tanf garrison, in preparation for the U.S. drawdown of forces.[162] CJTF-OIR reported that the MaT continued to interdict ISIS fighters infiltrating the territory surrounding the desert outpost.[163]

CJTF-OIR reported that the MaT conducted more than 350 unilateral patrols in the de-confliction zone this quarter, including three operations that resulted in the detention of 10 ISIS fighters who had fled regime-held areas of southern Syria.[164] CJTF-OIR said that the ISIS detainees provided corroborating intelligence that helped facilitate efforts to target other ISIS leaders.[165] CJTF-OIR said that Coalition intelligence-sharing led to the MaT's March 5 capture of six ISIS fighters, who were being smuggled through the de-confliction zone.[166]

CJTF-OIR told the DoD OIG that it focused its regular training more on strengthening the MaT's ability to operate unilaterally after a U.S. forces drawdown.[167] This training included drills that pull together all prior training into a single exercise.[168]

CJTF-OIR reported to the DoD OIG that in addition to the ongoing training and advisory mission, CJTF-OIR works with the Combined Air Operations Center and the Special Operations Command and Control Element—Northwest and Southern Syria to coordinate ground and air fires capabilities to deter attacks and provide protection for the MaT.[169]

More information on the MaT and its ability to fight ISIS is contained in the classified appendix.

Russian Defense Systems in Syria Increase Risk to Coalition Air Access in Operations against ISIS

OUSD(P)/ISA reported to the DoD OIG that Russia continues to support the Syrian regime's military operations against Syrian opposition forces and is fielding air defense systems to Syria that could increase risk to Coalition air access needed to conduct the mission against ISIS.[170] OUSD(P)/ISA also reported that Russia continued to carry out other destabilizing activity, including disinformation campaigns against U.S. and allied forces.[171]

USCENTCOM reported to the DoD OIG that Russian troops conducted operations or supported pro-regime forces' operations against ISIS in the Badiyah Desert in eastern Syria this quarter.[172] OUSD(P)/ISA reported to the DoD OIG that Russia achieved minimal progress against ISIS within Syrian controlled areas.[173]

More information on Russian and Syrian regime activity in Syria and responses to the U.S. announcement to draw down forces is contained in the classified appendix.

A Coalition Forces member keeps a lookout from an armored vehicle during convoy operations. (U.S. Army photo)

Syrian Civil War

The Syrian Civil War is in its ninth year. It 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 opposition groups. However, the civil war affects the OIR mission and, therefore, the Lead IG agencies include updates of developments in the civil war in this report.

The DoS reported to the DoS OIG that the United States remains committed to the UN-led process for bringing an end to hostilities, as laid out in UN Security Council Resolution 2254. The resolution, passed in 2015, calls for free and fair elections to be held under UN supervision.[174]

However, many independent experts question the viability of the UN-led process, which has continued in Geneva as the Syrian regime, backed by Russia and Iran, has continued to regain strength and territory and opposition groups have been defeated, weakened, or isolated.[175] According to these Syria experts, there is been little evidence that the Syrian regime would be willing to participate in free elections or form a transitional government.[176]

This quarter, Russia hosted Turkey and Iran for another round of separate talks that have been taking place in Sochi, Russia, and Astana, Kazakhstan.[177] A Russian spokesman said the talks were aimed at reaching a long-term settlement of the Syrian war.[178] The United States and other western nations have not been involved in this separate negotiating track.[179]

AL QAEDA AFFILIATES GAIN STRENGTH IN SYRIA'S IDLIB PROVINCE

The DoS reported to the DoS OIG that it focused this quarter on strategies for countering violent extremism in response to increased influence from al Qaeda-affiliated groups in the northwestern provinces of Idlib, Aleppo, Hama, and Latakia.[180] The DoS said it was particularly concerned about the growing strength of the Nusrah Front, an al Qaeda affiliate that merged with other groups in 2017 and became known as Hayat Tahrir al Sham (HTS).[181] The DoS has designated both the Nusrah Front and HTS as terrorist organizations.[182] The DoS also reported concerns about a second al Qaeda-linked group vying for power in Idlib called Hurras al Din.[183]

This quarter, according to news reports, HTS took over towns and villages in Idlib, Aleppo, and Hama provinces.[184] These reports said that Syria analysts said that the territorial gains by the extremist group could threaten the cease-fire put in place in 2018.[185] The DoS reported to the DoS OIG that the de-militarized areas of Idlib have seen varying levels of sporadic violence.[186] USAID reported to the USAID OIG that the Syrian regime continued airstrikes and ground incursions into areas held by opposition groups in Aleppo, Hama and southern Idlib outside of the de-militarized zone.[187] The DoS reported concern about the escalating violence, which it said included Russian airstrikes and artillery.[188] According to the DoS, Russia claimed to be targeting terrorists, but those operations had "caused dozens of civilian casualties and targeted first responders as they attempt to save lives on the ground." USAID reported that the violence caused hundreds of civilian deaths and considerable damage.[189]

HUMANITARIAN ASSISTANCE

According to the United Nations, despite a decrease in military conflict in some parts of the country, the humanitarian crisis in Syria remains enormous in terms of scale, severity, and complexity.[190] Widespread human rights violations and the absence of the rule of law present challenges to the safe and sustainable return of millions of internally displaced persons and refugees.[191] Nearly two-thirds of Syrians are dependent on aid for their survival, including 6.2 million IDPs, and electricity, clean water, and health services are lacking in many parts of the country.[192]

According to the United Nations, the recent expansion of areas under control by al Qaeda-affiliated HTS in northwest Syria has resulted in a more challenging working environment for humanitarians on the ground.[193] The defeat of ISIS's last stronghold in the province of Dayr az Zawr in eastern Syria resulted in the arrival of 63,000 newly displaced people—comprising Syrians, Iraqis, and other nationalities—to Al Hol camp in the northern province of Hasakeh.[194] Many of these persons reportedly had ISIS affiliations by marriage or birth.[195]

U.S. officials noted that despite shifting battle lines and territorial control, there has been little improvement in the ability of relief organizations to assist those in need, and humanitarian access to many areas of Syria remains constrained by the Syrian regime, resulting in an estimated 1.1 million people in need who are living in "hard-to-reach" locations.[196]

According to U.S. officials, the regime has done little to demonstrate a consistent willingness to create security and humanitarian conditions that allow for the safe, voluntary return of displaced populations.[197] According to media reports, areas under regime control are experiencing a rise of war profiteers, lawlessness, and impoverishment of civil servants, leading most displaced Syrians to conclude that returning to their homes is not a viable option at this time.[198]

Final Battle against ISIS Creates Complex IDP and Refugee Influx

The intense fighting to eject ISIS from its last stronghold in Dayr az Zawr province, particularly the district of Hajin, prompted large-scale population displacement. Following screening procedures aimed at identifying and detaining ISIS members, the remaining displaced persons—mostly women and children—were directed to Al Hol camp in Hasakah province. According to the United Nations, as of late March, approximately 210 people had died while transiting to Al Hol or shortly after arriving at the camp, two-thirds of whom were children under 5 years old.[199] The distance from Hajin to Al Hol is 168 miles, or 55 hours walking. According to the United Nations, those fleeing reported a desperate situation for civilians in Dayr az Zawr, including injuries sustained because of their proximity to hostilities, and shortages of food, medicine and other necessities.[200]

Population displacement from Hajin was much higher than expected, vastly stretching the capacity of Al Hol camp from an estimated 10,000 individuals at the end of last year, to almost 70,000 by mid-March. According to USAID, many of the new arrivals were in extremely poor health, with injuries, preventable diseases, and acute malnutrition among children, further straining existing resources in the camp.[201] The DoS reported to the DoS OIG that approximately 2,600 of the new arrivals were pregnant or nursing mothers, and many of those women were only 14-15 years of age.[202]

SYRIA: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

ALEPPO, IDLIB, AND HAMAH

In late January, Syrian government airstrikes, bombardments, and ground clashes with armed opposition groups escalated in northern Aleppo, northern Hamah, and southern Idlib provinces. According to USAID, the violence caused hundreds of civilian deaths, temporary displacement and damaged infrastructure, and exacerbated the needs of approximately 700,000 vulnerable people in northern Hamah and southern Idlib. Airstrikes and bombardments also prompted the temporary suspension of humanitarian activities in affected areas, intermittently restricting access to health care and other basic services for conflict-affected populations.

RAQQAH

More than a year after the conflict ended in the city of Raqqah, conditions remain difficult due to high levels of destruction and explosive hazard contamination. Although numerous challenges persist across all sectors, residents continue to return in large numbers as access to basic services improves. According to USAID, the December announcement of U.S. troop withdrawal and subsequent departure of U.S. civilians led to deterioration in relations with the Raqqah Civil Council (RCC) and has hampered stabilization programming.

DAYR AZ ZAWR AND HASAKAH

Clashes between the SDF and the ISIS prompted large-scale population displacement from Hajin in Dayr az Zawr to Al Hol camp in Hasakah province. Most families spent days walking without food until they reached the camp. Displacement stretched the capacity of Al Hol camp from an estimated 10,000 individuals at the end of 2018, to almost 70,000 by mid-March. Many new arrivals came in poor health, with injuries, preventable diseases, and acute malnutrition among children, further straining existing resources in the camp.

EASTERN HOMS

Difficulties providing services to the Rukban IDP camp illustrate the access challenges facing humanitarian donors. Although the camp is located in the U.S. security zone near the At Tanf military facility, the Syrian government has kept civilians under siege by denying sustained humanitarian aid to the camp. In February 2019, the Syrian regime approved the third aid delivery to Rukban since the beginning of the conflict. According to the United Nations, the camp's remote location has affected every aspect of life for the approximately 40,000 people trapped there.

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

According to the DoS's Bureau of Population, Refugees, and Migration (PRM), the rapid influx of more than 60,000 IDPs since December 4, 2018, with 2,000 arriving on a single day in March, was not expected by camp managers, and humanitarian partners struggled to respond adequately to all of the needs.[203] When individuals first started arriving in large numbers, there was a backlog of people waiting to be registered, and some slept in the open until enough tents could be procured.[204] As of the final week of the quarter, a PRM partner, the United Nations High Commissioner for Refugees (UNHCR), and others, had continued working with Kurdish authorities and expanded parts of the camp to create space for additional tents.[205]

According to news reports, the International Committee of the Red Cross said that Kurdish authorities managing the registration were overwhelmed by a process that included determining the new arrivals' places of origin.[206] Approximately 40 percent of the people at the Al Hol camp were Syrian, 45 percent were Iraqi, and the remaining 15 percent were made up of 30 to 40 different nationalities. The Red Cross stated that IDPs and refugees consisted of "not only families of foreign fighters but also victims of ISIS aggressions in the past," such as former captives including Yazidis from Iraq and their children by ISIS fighters.[207]

According to USAID, seven humanitarian aid implementers provide a wide array of humanitarian assistance to populations in Al Hol camp, including food assistance, health and nutrition services through static and mobile clinics, ambulatory care, immunization services, pharmaceuticals, and medical equipment. Other USAID implementers are providing child protection services through child friendly spaces, psychosocial support, and case management.[208]

More information regarding the humanitarian situation in Al Hol is contained in the classified appendix.

Syrian Regime Limits Access for Humanitarian Efforts

According to USAID, the expansion of the Syrian regime's control has hindered the delivery of humanitarian assistance to vulnerable populations, particularly those residing in southern Syria. Following the regime's takeover of the southern border with Jordan, all cross-border aid stopped, substantially reducing available assistance.[209] U.S. Government implementers could not provide sustained assistance to populations in Eastern Ghouta and southwest Syria, and the Syrian regime continued to block assistance in many instances.[210]

According to USAID and the DoS, increased regime control in southwest Syria has impeded the operations of many USAID and some PRM partners, as well as the safety and security of their staff.[211] USAID reported in 2018 that the offices and operations of all partner organizations that lacked registration with the Syrian regime were closed and personnel were relocated to areas in northern Syria.[212] According to news reports, the exit of an established network of opposition-affiliated non-governmental organizations and civil society groups, local service providers, and international aid backers significantly damaged the local economy. The media reports said that southern Syria faces widespread unemployment and a lack of vital public services following its return to regime control.[213]

Difficulties providing services to the Rukban settlement along the Jordanian border illustrate the access challenges facing humanitarian donors. The settlement contains some 40,000 people –three-quarters of them women and children. Although the settlement is located in the U.S.

USAID's Office of U.S. Foreign Disaster Assistance (OFDA) and its partners provide water supply services to large camps, such as this one in northern Syria. (USAID OFDA photo)

security zone near the At Tanf garrison, the Syrian regime continued to prevent the regular delivery of humanitarian aid to the population there.[214] This has created extremely difficult living conditions, which include acute protection issues, increasing food insecurity, and a lack of medical care, reportedly resulting in civilian deaths due to hunger or sickness.[215] The United Nations has recognized for months that sustained humanitarian access is essential and sought humanitarian delivery to Rukban "as soon as possible." A senior UN official reported that the camp's remote location has affected every aspect of life in the camp.[216]

CJTF-OIR reported to the DoD OIG that in February, the force based at the At Tanf garrison provided security for a 10-day UN humanitarian aid convoy to Rukban.[217] The February convoy, which included goods and vaccines was only the second convoy to deliver aid to Rukban since January 2018 and the first one that the Syrian regime allowed to depart from Damascus.[218] The DoS stated that it is continuing diplomatic efforts, along with Jordan, to ensure safe and unhindered access to IDPs at Rukban.[219] The United Nations also conducted an intentions survey in the camp, and 95 percent of respondents said that they wanted to leave the camp.[220] The DoS also stated its belief that Russia and the Syrian regime have deliberately delayed previous UN access to the Rukban camp by denying the UN a guarantee of safe passage to the camp.[221]

On December 13, 2018, the United Nations passed a Security Council Resolution extending the authorization for UN humanitarian agencies to conduct cross-border aid deliveries to Syria for an additional 12 months. This authorization, first established by the Council in July 2014, allows UN actors and implementing partners to deliver cross-border humanitarian assistance to millions of people, by only notifying the Syrian regime rather than awaiting its permission.[222] The Syrian regime has long opposed the provision of humanitarian assistance across Syria's border and across internal lines of conflict outside of channels under Syrian regime control.[223] The resolution was adopted with the abstentions of China and Russia.[224]

Northwest Syria De-escalation Zone Faces Uncertain Future

Despite the September 2018 agreement for a demilitarized zone in northwest Syria, in late January, Syrian government airstrikes, bombardments, and ground clashes with armed opposition groups escalated in northern Aleppo, northern Hamah, and southern Idlib provinces.[225] According to USAID, the violence caused hundreds of civilian

> The DoS also stated its belief that Russia and the Syrian regime have deliberately delayed previous UN access to the Rukban camp by denying the UN a guarantee of safe passage to the camp.

deaths, temporary displacement, damaged infrastructure, and exacerbated the needs of approximately 700,000 vulnerable people in northern Hamah and southern Idlib.[226] Airstrikes and bombardments also prompted the temporary suspension of humanitarian activities in affected areas, intermittently restricting access to health care and other basic services for conflict-affected populations.[227]

The DoS reported to the DoS OIG that UN agencies and other humanitarian groups have continued contingency planning for a potential Syrian regime offensive.[228] These preparations include emergency food assistance; emergency health and specialized nutrition support; water, sanitation and hygiene services; emergency relief commodities; emergency shelter kits; and specialized psychosocial support and protection services for women and children.[229] The UN World Food Programme prepared to respond to the needs of 1 million people with food rations and child nutrition supplies stored inside Idlib, in Turkey, and inside Syria.[230] However, according to the DoS, any humanitarian response will be contingent upon access and security for humanitarian staff.[231]

The United Nations reported that the humanitarian situation inside Idlib province remains challenging. Shelling and fighting in areas in and around the demilitarized zone continue to result in civilian death and injury and the destruction of civilian infrastructure.[232] The UN World Health Organization warned that less than half of Idlib's health facilities continued to function, and attacks against health facilities hindered the provision of health care.[233] The United Nations has set up a de-confliction system, but non-governmental organizations have stated publicly that supplying their locations to the Russian and the Syrian air forces "paints a target on their backs." The UN Office for the Coordination of Humanitarian Affairs (OCHA) urged NGOs to share the locations of an estimated 300 health facilities in Idlib.[234] The concerns of health providers were supported by a recent academic study that concluded that the Syrian regime and Russian armed forces deliberately and repeatedly targeted ambulances as part of a calculated strategy.[235]

USAID Resumes $87.9 Million in Programming After Adopting Systemic Changes

As previously reported in 2018, USAID suspended $87.9 million in programming assistance following a USAID OIG report that found that terrorists in Syria had diverted to themselves USAID-funded food assistance meant to help IDPs in northwest Syria. As a result, USAID changed the method it uses to vet the humanitarian aid organization that receive USAID funding. USAID also increased monitoring of these organizations, began requiring them to provide risk mitigation plans, added restrictive language to financial aid awards, and other changes.

As a result of these new vetting procedures, the U.S. Department of the Treasury issued a license from the Office of Foreign Asset Control in November 2018 that allowed for the resumption of humanitarian programming activities in northwestern Syria as long as strict guidelines were followed. The guidelines included a requirement to provide the Office of Foreign Asset Control with any information on suspected diversions of aid. Following Treasury's action, USAID resumed the $87.9 million in program funding.[236]

Mitigating Diversion Risks Identified by USAID OIG

The conflict in Syria has created a high risk of diversion and misuse of assistance. For example, in August 2018, USAID OIG referred its findings to USAID on the risks of diversion of humanitarian assistance to armed groups in northwestern Syria. These risks included systemic coercion by Hayat Tahrir al-Sham 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; and implementers in some cases failing to adequately mitigate the threat to USAID programming from armed groups.[237]

In response to the referral, USAID suspended the activities of one cross-border implementer in HTS-controlled areas of northwestern Syria, affecting approximately $4 million in program funds.[238] The United Kingdom's Charity Commission also issued a warning to British charities regarding the risk that terrorists may financially benefit from aid passing through the Bab Al-Hawa crossing in northwestern Syria. The Commission reminded charities that it is a criminal offense to enter arrangements which might reasonably be suspected to support terrorism, and that any association between a charity and terrorism may be used as evidence of misconduct or mismanagement.[239]

In November 2018, USAID approved the resumption of activities for partners who received language in their awards restricting the implementation of activities in areas controlled by sanctioned groups.[240] According to USAID, it permitted these partners to operate in these areas, provided they took appropriate measures to mitigate risks for diversion and interference by sanctioned groups in program activities, as well as potential material support to sanctioned groups.[241] USAID stated that to further mitigate risks of operating in Syria, it operates a third-party monitoring system to verify and provide independent confirmation of humanitarian assistance operations.[242]

According to USAID, additional risk mitigation and compliance measures for humanitarian assistance programs in Syria include providing guidance to partners on how to strengthen their own internal controls and frequently analyzing the operational environment compared to partner risk mitigation strategies. USAID reported that it does not award grants to partners in Syria without first reviewing and approving partner risk mitigation procedures, which are expected to be comprehensive, logical, relevant, and effective. According to USAID, when it receives reports of potential problems with humanitarian assistance programs, either through third party monitoring reports, OIG reports, or other means, USAID follows up with partners immediately to address the issue.[243] USAID/Food for Peace and USAID/Office of U.S. Foreign Disaster Assistance have also initiated post-award vetting of humanitarian assistance programs in northwest Syria.[244]

According to the DoS, PRM continually reviews its programming to assess risks and incorporate appropriate mitigation measures, and PRM partners monitor for any issues relating to fraud and diversion of humanitarian assistance. For example, PRM international organization partners are required to report to PRM comprehensively on a quarterly basis any instances of diversion or fraud and are instructed to notify PRM of any specific incidents. PRM also reiterated to partners their obligations in investigating and reporting on allegations of fraud and diversion. As the quarter ended, PRM was finalizing a contract for a third-party monitor in Syria, which is expected to be in place by spring 2019.[245]

According to UN officials, UN cross-border assistance is checked and verified at designated border crossing points. Every truck is checked to ensure it only contains humanitarian supplies. Deliveries are confirmed by third-party monitors upon arrival at warehouses inside Syria, who check the items being off-loaded against the waybill. Post-distribution monitoring is conducted by independent third parties and through feedback received from affected communities.[246]

U.S. Humanitarian Assistance Funding

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

- USAID/Office of 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 Syria.
- DoS/Bureau of Population, Refugees, and Migration (PRM) works through the UN 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.[247]

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, according to USAID and PRM, 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

Table 5.

Status of Cumulative FY 2015-FY 2019 U.S. Government Humanitarian Assistance Funds for the Syria Crisis, as of 12/31/2018 (in millions/rounded)

Office	Syria Obligated	Syria Disbursed
OFDA	$1,138.7	$789.9
FFP	$1,736.9	$1,818.9
PRM	$3,336.5	$3,425.3
TOTAL	**$6,212.1**	**$6,034.2**

Notes: USAID and the DoS reported disbursements that may exceed obligations because some disbursements in the 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.

from the Agriculture Improvement Act of 2018 to respond to the Syria 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 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.[248]

STABILIZATION

Drawdown of U.S. Troops Slows Stabilization Efforts

This quarter, the U.S. Government continued efforts to provide stabilization assistance to areas of northeastern Syria amid an ongoing drawdown of U.S. troops. Stabilization generally encompasses activities aimed at creating conditions suitable for returning IDPs and refugees. The DoS reported to the DoS OIG that it remained concerned about both a lack of security in areas where stabilization projects were underway and the uncertainty over whether funding for those projects would continue.[249] DoS officials stated that what they referred to as "changes to U.S. policy on Syria" and "perceived inconsistencies in levels of support" also affected stabilization assistance.[250]

The DoS and USAID reported to the DoS OIG and the USAID OIG that the President's initial announcement in December to withdraw all U.S. troops from Syria compounded concerns over security. The DoS cited as evidence of a deteriorating security situation the assassination of the head of a local provincial council.[251] Following the announcement, USAID staff were evacuated from Syria and began to develop contingency plans so that USAID implementing partners could continue to operate in Syria without relying on the presence of U.S. troops for security.[252] USAID reported to the USAID OIG that implementing partners were worried about the effect of the troop withdrawal on security and stability, and said that the sudden departure of USAID staff led to a deterioration in relations with the Raqqah Civil Council and hampered stabilization programming.[253]

DoS advised that PRM-funded NGOs and United Nations agencies did not evacuate and continued working in northeastern Syria after the announcement.[254] The DoS also reported that staff would continue to perform oversight of stabilization projects remotely from locations in the United States, Turkey, and Jordan.[255] PRM also stated that it has contracted for third-party monitoring of projects similar to monitoring used elsewhere in Syria.[256]

Both the DoS and USAID reported that they planned to continue stabilization assistance to areas of northeastern Syria for the foreseeable future.[257] USAID also reported engaging in program management remotely.[258]

To that end, the DoS reported that DoS and DoD officials met this quarter with implementing partners and stakeholders outside of Syria and occasionally in Syria.[259] The DoD reported to the DoD OIG that $63,000 in Foreign Disaster Relief was spent, with an additional $130,000 planned.[260] The DoD also reported that unused funds from Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) Foreign Disaster Relief funding will be returned to the Defense Security Cooperation Agency for world-wide distribution.[261] Additionally, USCENTCOM reported that it has approximately $4.5 million in unused OHDACA funding that will be returned to the Defense Security Cooperation Agency.[262]

The DoS reported to the DoS OIG that it remained concerned about both a lack of security in areas where stabilization projects were underway and the uncertainty over whether funding for those projects would continue.

The funding expires this fiscal year.[263] USCENTCOM also reported that it has completed 9 of 10 OHDACA projects, including one completed this quarter.[264] The project completed this quarter provided school supplies to the village of Suwar; the remaining project involves refurnishing a power substation in Manbij, and remains under way.[265]

USAID's Middle East Bureau engages in stabilization activities in Dayr az Zawr through its Syria Essential Services initiative. In January 2019, the initiative began work in Dayr az Zawr to rehabilitate transmission lines between two major power stations to restore power for 100,000 residents, USAID also began rehabilitating electrical transmission lines to four drinking water pumping stations to provide more consistent water pumping for 60,000 residents. In addition, since January 2018, USAID/Office of Transition Assistance has completed 12 early recovery activities including repairing roads, rehabilitation of water stations, and rubble removal.[266]

More information on SDF and regime activity in areas the U.S. is trying to stabilize is contained in the classified appendix.

The DoS OIG's Oversight of Remote Management of Stabilization Projects in Syria

DoS OIG oversight of DoS-funded assistance in Syria has consistently emphasized the importance of risk assessment, risk mitigation, and program monitoring in the complex and high-risk environment of Syria.

The DoS reported to the DoS OIG that it is committed to and has made institutional improvements consistent with OIG recommendations to enhance risk mitigation and monitoring. However, uneven implementation of requirements and the persistent challenges in Syria have continued to hinder DoS and interagency efforts.[267]

In September 2018, the DoS OIG issued an inspection report on DoS-funded stabilization programs in Syria. That report discussed the security, logistics and interoperability difficulties inherent in these programs. The report noted the creation of a forward-operating branch of the Syria Transition Assistance Response Team (START), called START-Forward, as an interagency implementation mechanism functioning on the ground in Syria. Despite the deployment of START-Forward, the security environment continued to restrict the ability of that team to operate where necessary in northeast Syria.[268]

Foreign Donors Provide Stabilization Funds

In March 2018, the Administration froze approximately $230 million of Syria stabilization assistance and redirected it to other global priorities. Since then, the Administration has authorized approximately $36.6 million in stabilization assistance for Syria for clearing explosive remnants of war, for a contribution to the United Nations, and for the Syrian Civil Defense group, also known as the White Helmets.[269]

In the fall of 2018, the DoS advised that the frozen money 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, as

well as donations from the United Kingdom and Germany.[270] The DoS administers these funds based on the Memoranda of Understanding reached with the donor country. According to the DoS, approximately $180 million of these contributions directly support U.S. mechanisms and will be administered in the same manner that U.S. assistance funds are administered.[271]

The DoS reported that Saudi Arabia donated a total of $100 million, $28 million of which is in a contingency fund. Of the remaining $72 million, $25 million was designated for the DoS Bureau of Near East Affairs; $15 million for DoS Bureau of Political-Military Affairs; $12 million for USAID's Bureau of Middle East Affairs; and $20 million for USAID's Office of Transition Initiatives.[272]

The DoS reported that the United Arab Emirates donated $40 million, $10 million of which is in a contingency fund. Of the remaining $30 million, $10 million was designated for the DoS Bureau of Near East Affairs; $5 million for DoS Bureau of Political-Military Affairs; $10 million for USAID's Bureau of Middle East Affairs; and $5 million for USAID's Office of Transition Initiatives.[273]

According to the DoS, both Saudi Arabia and the United Arab Emirates provided funds for program areas including: clearing explosive remnants of war, education, essential services, livelihoods, civil society, first responders, and local government.[274]

According to the DoS, it has received $325 million from Coalition partners for stabilization in northeast Syria. Overall, since this campaign has begun throughout Syria and areas the regime doesn't control, the U.S. Government has spent more than $900 million on stabilization.[275]

The agreements reached with the Gulf countries for their combined $150 million donation limited the use of these funds to "hard" stabilization activities such as essential services and light infrastructure. "Softer" stabilization activities such as reconciliation, social cohesion, community dialogue, and civil society capacity building are not covered under this funding.[276]

USAID reported that as of December 2018, it had received $47 million for stabilization activities in Northeast Syria.[277] USAID reported to the USAID OIG that there is sufficient need and capacity to absorb additional funds for future programming.[278]

Due to the freeze on stablization funds, some USAID programs were put on hold while others were scaled back or experienced lags in activity.[279]

EVENTS IN IRAQ

SECURITY

ISIS Focuses on Internal Reconstitution

According to CJTF-OIR, ISIS in Iraq has been operating as an insurgent organization for much of the last year. ISIS cells have been operating primarily in rural parts of northern and western Iraq where security forces have little reach. This quarter, ISIS carried out low-level attacks while working to regenerate. U.S. officials expressed concerns that the fragile state of governance in Iraq creates conditions that ISIS could exploit to rebuild and resurge, as discussed on pages 54 and 55.[280]

Intelligence estimates quoted in the media reported that there were approximately 5,000 to 7,000 ISIS fighters in Iraq, with about 1,000 fighters crossing into Iraq from Syria this quarter.[281] The DIA reported to the DoD OIG that ISIS members in Iraq are concentrated in the north-central and western desert regions, with a limited presence in urban areas.[282] CJTF-OIR reported that insurgent activity slightly increased in the provinces of Dahuk, Erbil, and northern Ninewah, specifically in the city of Mosul.[283]

CJTF-OIR also detected increases in ISIS activity in Anbar, southern Ninewah, Kirkuk, Salah ad Din, and Baghdad.[284] According to CJTF-OIR, ISIS maintained its ability to communicate and facilitate logistically and financially across Iraqi provinces.[285] ISIS fighters used tunnels, disguises, and nighttime cover to move fighters, weapons, and currency from Syria into Iraq.[286] CJTF-OIR reported to the DoD OIG that ISIS likely exploits gaps along the border to move fighters from Syria into Iraq, especially in northern Anbar and the Jazeera

area of Ninewah where fighters crossing the border can set up temporary shelter.[287] ISIS used breaks in the berms that fortify the border between Syria and Iraq as vehicle crossing points.[288] According to CJTF-OIR, the movement of ISIS fighters across the border will likely assist ISIS operations, the reestablishment of ties with Iraqi tribes, and the bolstering of support and forces in villages and urban centers.[289]

The DoD OIG received different assessments about ISIS capability in Iraq this quarter. CJTF-OIR stated that ISIS remains incapable of conducting large complex attacks in Iraq.[290] However, the DIA reported that ISIS is still capable of executing complex, destabilizing terrorist attacks in Iraq.[291] ISIS fighters carried out their deadliest attack on government forces since summer 2018 when they ambushed a convoy of Popular Mobilization Forces (PMF) fighters in March 2019, killing seven and wounding more than thirty.[292]

According to media sources, ISIS also staged several multiple-bomb attacks on security convoys, detonating one explosive targeting security forces and then detonating a second targeting responders to the first attack. In two attacks in Salah ad Din, one bombing killed four policemen and wounded another eleven on January 27, while a second killed nine PMF fighters and wounded another seven on February 14.[293] A car bomb at a checkpoint in Kirkuk killed one soldier and wounded two others, while another car bomb in Mosul killed a soldier and a civilian and injured ten other security personnel.[294] In total, according to media reports, 81 ISF or other security personnel died in clashes with ISIS fighters during the quarter and another 136 were injured.[295]

CJTF-OIR and the DIA offered differing opinions on the level of ISIS activity this quarter. CJTF-OIR reported to the DoD OIG that over all ISIS activity in Iraq is significantly reduced compared to last year.[296] CJTF-OIR reported that weather; the reconsolidation of fighters, weapons, and equipment; and the lack of a steady revenue stream all contributed to this decline.[297] The DIA stated to the DoD OIG that it disagreed with CJTF-OIR's characterization of ISIS activity in Iraq.[298]

According to CJTF-OIR, "ISIS is maintaining a low profile [in Iraq] in order to focus on internal reconstruction."[299] CJTF-OIR reported that ISIS in Iraq worked to reorganize its command and control functions, reestablish national and transnational financial networks, and reconstitute several media nodes this quarter.[300] CJTF-OIR described ISIS as being in the early stages of coordinating a more centralized command and control structure in response to perceived unsatisfactory operations in Iraq.[301]

CJTF-OIR reported that ISIS is also seeking to remove some of its bureaucratic structures that hampered its efforts to gain local legitimacy and to grant local units greater control over their activities.[302] CJTF-OIR also reported that along with its command and control and financial networks, ISIS was regenerating its force structure, logistics, and freedom of maneuver functions more quickly in Iraq than in Syria due to a stronger base to build from and greater local support.[303] CJTF-OIR reported that the morale of ISIS fighters in Iraq increased since last quarter, because of the weather improving and the influx of fighters returning from Syria.[304]

More information on ISIS's activity and efforts to reconstitute in Iraq is contained in the classified appendix.

ISIS fighters carried out their deadliest attack on pro-Syrian regime forces since summer 2018, ambushing a convoy of Popular Mobilization Forces (PMF) fighters, killing seven and wounding over thirty.

ISIS Maintains Recruiting Efforts While Stoking Sectarian Divides

According to CJTF-OIR, another reason ISIS carried out fewer attacks this quarter was that it placed greater emphasis on gaining support from Iraqi citizens to boost its legitimacy and recruitment.[305] ISIS recruiting and media efforts attempted to capitalize on high unemployment rates and general dissatisfaction with the Iraqi government which enabled ISIS to continue regular recruitment of prospective fighters in Iraq. CJTF-OIR reported that ISIS media efforts in provinces such as Sulamaniyah, Diyala, and Ninewah have emphasized these themes to drive recruiting.[306]

According to media reports, in addition to messaging and information operations geared toward recruiting and increasing freedom of movement, ISIS also used violence to increase recruitment and grow its insurgency.[307] CJTF-OIR reported to the DoD OIG that ISIS operations in Iraq this quarter focused on "low effort, high payoff" attacks that stoke tensions between citizens and the security forces without requiring large expenses.[308] The DIA reported that ISIS "punctuates" its small-scale operations with occasional high-profile attacks, such as a car bombing attack in Mosul in March.[309] ISIS carried out small-scale attacks; bomb attacks using IEDs, suicide vests, and car bombs; assassinations; kidnappings; and intimidation, especially of religious leaders who do not support ISIS.[310]

The DIA reported to the DoD OIG that ISIS exploited rural safe havens to infiltrate villages and cities. The DIA said that ISIS intimidates local populations through assassinations of local leaders, and exploiting Sunni grievances, political unrest, and power vacuums.[311] Defense officials told the media that ISIS maintains "deep, in some cases familial links," in Iraq which help them operate.[312] ISIS supporters in both rural and urban areas act as "early warning" sentries for the group, helping cells avoid security forces.[313]

ISIS cells continued to assassinate village leaders and others accused of cooperating with the military while kidnapping farmers and demanding cuts of their profits, particularly in rural villages in Ninewah, Salah ad Din, and Anbar, according to media reporting.[314] In western Anbar and Salah ad Din provinces, ISIS targeted truffle gatherers, kidnapping at least 44 people searching for truffles.[315] The group executed Shia prisoners and Sunnis affiliated with the security forces, and released most of its other Sunni prisoners after receiving a ransom payment.[316]

This quarter, USCENTCOM stated that ISIS continued to strengthen its network in Diyala province, primarily along the northern Diyala River Valley.[317] The sectarian and ethnic demographics in Diyala, divided roughly equally between Sunni, Shia, and Kurdish residents, have provided ISIS opportunities to generate sectarian violence.[318] USCENTCOM assessed that ISIS likely reinforces its units in Diyala by moving fighters and equipment from Kirkuk through the Hamrin Mountains, and that it was able to sustain low-level attacks against the ISF and PMF to improve freedom of movement and expand ISIS influence.[319] Last quarter, USCENTCOM reported to the DoD OIG that "Iranian presence in Eastern Iraq limited [Coalition] ability to conduct aerial and ISR operations against suspected ISIS locations during the last quarter…as a result, ISIS was able to reconstitute in geographical locations close to the Iraq-Iran border."[320]

More information on ISIS recruiting and Sunni grievances, as well as clandestine activities in rural areas is contained in the classified appendix.

Clearance operations targeted urban areas in northern Baghdad and Mosul and rural areas along the intersection of Kirkuk and Salah ad Din provinces and in Anbar province.

ISF Clearance Operations Marginally Diminish ISIS Ability to Operate in Iraq

According to CJTF-OIR, the ISF conducted approximately 400 counter-ISIS operations during the quarter, resulting in approximately 15 enemy fighters killed, 5 enemy fighters wounded, 200 arrested, and hundreds to thousands of mortar rounds, rockets, and IEDs confiscated.[321] Of the total number of operations, 92 were clearance operations in six different provinces or regions.[322] CJTF-OIR reported that ISF clearance operations marginally diminished ISIS's ability to operate, mainly by restricting its freedom of maneuver, and the group maintains the ability to hide in rural and mountainous terrain.[323]

The ISF focused on securing population centers and disrupting ISIS sustainment nodes and facilitation routes.[324] This quarter, CJTF-OIR reported to the DoD OIG that clearance operations targeted urban areas in northern Baghdad and Mosul and rural areas along the intersection of Kirkuk and Salah ad Din provinces and in Anbar province.[325] This quarter, the ISF incorporated armed helicopters that provided ISR and transported assault forces into operations.[326] In February, the Iraqi Special Tactics Regiment used helicopters and air assets to carry out several clearance operations and air assault raids in Anbar.[327] According to CJTF-OIR, the incorporation of armed helicopters, though still at basic levels, has helped the ISF expand its operational reach into rough terrain that had previously been inaccessible.[328] CJTF-OIR reported that these operations utilizing air weapons and assault components demonstrated that the ISF is taking a proactive role in planning and showing slow but noticeable progress in executing higher complexity security operations.[329]

CJTF-OIR reported to the DoD OIG that platoons and companies of the Iraqi Army, Border Guards, and PMF manned outposts along the Iraqi border to prevent ISIS infiltration and increase government control over cross-border traffic.[330] In an effort to increase security and deter cross-border smuggling, the ISF began redeploying PMF units, many of which are less disciplined than the regular army and maintain links to Iran, away from the border and replacing them with Army units.[331] Currently, the Iraqi Army controls the border from Ninewah province south to the Euphrates River, and the PMF and the Border Security Forces control checkpoints south of the Euphrates River through Anbar province.[332] Local residents told the media that the areas south of al Qaim are sparsely guarded and that ISIS forces cross there through the desert.[333]

The head of Anbar province police told journalists that counterinsurgency work will shift from the military to the local police, but that due to the decline in numbers of police, from 25,000 officers in 2014 to 19,000-20,000 now, there are insufficient personnel to cover the area.[334] CJTF-OIR told the DoD OIG that ISF leadership wants to continue replacing PMF units with Army forces, but has no schedule for future moves to continue this process.[335] CJTF-OIR also noted that it was unclear if Coalition forces will increase their own presence along the border, stating, "the U.S. policy regarding Syria is still evolving, and it remains undetermined whether there will be an increase in Coalition forces along the Iraqi border…."[336]

More information on ISF clearance operations against ISIS and efforts to secure the border is contained in the classified appendix.

CJTF-OIR Restricts Airstrike Release Data over Operational Security Concerns

As of January 4, 2019, CJTF-OIR changed the information it releases in its airstrike summaries, removing information about approximate locations of strikes in Iraq and Syria from all public releases. In response to questions about the reasons for this change, CJTF-OIR reported to the DoD OIG that after reviewing the process for declassifying strikes and civilian casualties, it determined that the original release format provided too much specificity on strikes in identifying strike locations.[337] According to CJTF-OIR, this review resulted in the changes to the release format to balance transparency with operational security.[338] CJTF-OIR stated, "the existing releases provided an unacceptable risk to the mission since it allowed ISIS to determine a pattern as they transitioned to resurgence networks."[339]

Coalition Seeks to Reduce Corruption in Iraqi Security Organizations

According to international organizations and media reports, corruption continues to be rampant in Iraq's security institutions and government more broadly.[340] Iraqis described examples of corruption that affected counter-ISIS efforts to the media during the quarter. For example, Iraqi security personnel told reporters that Iraqi police have solicited bribes from individuals arrested for alleged ISIS links or from their families in order to clear them of wrongdoing.[341] Residents in the Baghdad suburb of Tarmiya told a reporter that a corrupt officer in charge of security was in indirect contact with ISIS through members of a local tribe, and the officer was profiting from this contact.[342] Security began to improve in the area after the replacement of the officer and his brigade, according to the media reporting.[343]

USCENTCOM reported to the DoD OIG that meetings and site visits in support of efforts to provide the ISF with an electronic human resource management system continued, and that the requirements of the Letter of Offer and Acceptance for the system were on track to be completed by June.[344] According to USCENTCOM, the system will enable the ISF to track promotions, retirements, legal actions, recruitment, and electronic pay records, which will promote transparency and help reduce graft and wasted resources.[345]

Along with the overall electronic human resource management system, USCENTCOM reported that the Iraqi Ministry of Defense has issued an order to develop an electronic pay system for the ISF, which is currently in the initial stages of planning and requirements identification.[346] The Defense Institute of International Legal Studies conducted a Combatting Corruption course in February, teaching 110 staff and judge advocates from the Iraqi Counter-Terrorism Service and the Ministries of Defense and Interior about U.S. and UN regulations on corruption and case studies of corruption involving the military in the United States and Iraq.[347]

Operation Reliable Partnership Focuses on ISF Capabilities Needed to Fight ISIS

Operation Reliable Partnership (ORP), a sub-operation of OIR, began in 2018 with an initial focus on building organizational capabilities within the ISF. CJTF-OIR "reframed"

ORP in January 2019 because it said that "many of the objectives within the [O]RP plan were linked to ambitious security sector reforms that were unlikely to be delivered in the near-term" and because many of the capabilities were not specifically tied to preventing a resurgence of ISIS.[348] Rather than focusing on longer-term institutional development, ORP now concentrates on the capabilities needed for the ISF to maintain tactical superiority over ISIS.[349]

CJTF-OIR revised its objectives to focus on the ISF's counter-ISIS capability shortfalls, which were subdivided between shortfalls that can be addressed by September 2020, and those which are unlikely to be achieved by that time and will require a longer-term commitment from the international community.[350] However, in response to questions from the DoS OIG, the DoS assessed that Iraq will likely experience problems over the long term to maintain U.S.-divested capabilities, as CJTF-OIR resources decline and eventually disappear.[351] The DoS also assessed that Iraq will require $700 million in external assistance to maintain security capabilities after the conclusion of OIR.[352]

CJTF-OIR reported to the DoD OIG that ORP efforts this quarter included holding engagements with the ISF to develop training plans. CJTF-OIR stated that ORP personnel worked with the Ministries of Defense and Interior, in coordination with the Office of Security Coordination-Iraq, to develop policy and budgets. ORP personnel also conducted

An Iraqi Counter Terrorism Service Basic Leader Course student engages his target during a range held to sharpen marksmanship skills. (U.S. Army photo)

advising to synchronize sustainment, security policy and training efforts across the Interior Ministry, Defense Ministry, and Counter Terrorism Service.[353] The DoD OIG will begin tracking metrics and progress of ORP in subsequent quarterly reports.

CJTF-OIR reported to the DoD OIG that two main deficiencies exist within the Iraqi intelligence structures that cannot be improved by Coalition involvement.[354] First, current signals intelligence and ground movement target indicator-based systems cannot be improved because of the lack of intelligence systems in the ISF inventory and gaps in training to use such systems.[355] Secondly, the ISF currently lacks a fusion cell to synchronize intelligence, ISR collection, and processing, exploitation, and dissemination requirements production. According to CJTF-OIR, this gap cannot be addressed without greater willingness within the ISF to share information more widely within the Ministry of Defense and with external agencies in other ministries.[356] Iraqi officials also told the media that the government has been unable or unwilling to spend funds to cultivate new senior intelligence sources within ISIS and has directed few reconnaissance flights over areas where militants are operating.[357]

CJTF-OIR reported to the DoD OIG that in late 2018, it worked to establish the Iraqi ISR Cell to train Iraqi ISR personnel and develop processes that maximize the use of Iraq's own airborne ISR capabilities and prepare the ISF for self-sustainment.[358] CJTF-OIR embedded a U.S. military member with the cell to advise Iraqi personnel on ISR principles and platform capabilities, and to assist with pre-mission planning and post-mission analysis.[359] Additionally, the Coalition continued to provide requested intelligence training to the ISF.[360]

The Coalition faced challenges in providing ISR support to the ISF this quarter due to lack of ISR assets and electro-magnetic interference affecting Coalition aircraft, according to CJTF-OIR.[361] Due to limited ISR assets in the USCENTCOM area of responsibility, the Coalition was only able to provide ISR targeting support to Special Operations-Joint Task Force.[362] Additionally, Iraq's tactical unmanned aerial systems are only able to cover approximately 60 percent of Iraq with full motion video.[363]

CJTF-OIR also stated to the DoD OIG that due to maintenance issues, disabled video broadcasting devices, and electro-magnetic interference, about 11 percent of Coalition ISR coverage this quarter was lost, specifically affecting areas along the Iraq-Syria border and in northern Iraq.[364] CJTF-OIR reported that due to the limited reach of Iraqi and Coalition-controlled assets, the Special Operations-Joint Task Force is required to request ISR platforms controlled by more senior entities, such as USCENTCOM, that also operate at higher altitudes, to support collection requirements.[365] The use of these platforms that provide less detail resulted in a greater reliance on human intelligence and on information provided by the ISF.[366]

Outside of intelligence assistance, CJTF-OIR reported that efforts continued this quarter to develop more ISF trainers who can eventually replace Coalition trainers. French troops partnered with the 6th Iraqi Army Division to train physical fitness instructors, marksmanship coaches, and land navigation instructors.[367] Other Train-the-Trainer efforts, CJTF-OIR said, focused on the selection and retention of non-commissioned officers and officers who showed potential as instructors, and then CJTF-OIR provided these personnel with training to serve as instructors for the courses they had already completed.[368]

The Coalition faced challenges in providing ISR support to the ISF this quarter due to lack of ISR assets and electro-magnetic interference affecting Coalition aircraft, according to CJTF-OIR.

According to CJTF-OIR, during the quarter, Kurdish Peshmerga instructors in northern Iraq led Wide-Area Security training courses involving up to a company of students.[369] Also this quarter, a Border Guard Security course began at Al Asad Air Base in order to build up a cadre of trainers to support the Iraqi Border Guards.[370]

More on Operation Reliable Partnership and ISF capabilities and challenges in eliminating ISIS is contained in the classified appendix.

The Peshmerga and ISF Work toward Establishing Joint Security Mechanisms

The Peshmerga are the main military and security forces in the Iraqi Kurdish Region (IKR). The Peshmerga are divided into two factions, loyal to the two major political parties in he IKR—the Kurdistan Democratic Party and the Patriotic Union of Kurdistan.[371] Several Regional Guard Brigades that include fighters from both parties have also been formed.[372] According to think tanks and media reporting, tensions have remained between the Peshmerga and the ISF since the Kurdish independence referendum conducted in September 2017.[373] In the wake of the referendum, the ISF took control of about 20 percent of the territory that had been administered by the Kurds after clashes with the Peshmerga, including the key oil-producing city of Kirkuk.[374] ISIS has been able to exploit the physical security gaps between the ISF and the Peshmerga, and increased coordination between the two sides is necessary to counter-ISIS activities, according to media reports.[375]

According to CJTF-OIR, this quarter the ISF and Peshmerga created one committee and five sub-committees to determine the location of joint security outposts to deny ISIS safe haven in the gaps between Peshmerga and ISF positions.[376] These committees are currently analyzing data from initial reconnaissance of the Peshmerga and ISF positions in order to recommend locations for joint outposts.[377] No joint operations between the ISF and the Peshmerga occurred this quarter, according to CJTF-OIR.[378] CJTF-OIR said that no confrontations that hampered counter-ISIS operations occurred between the two forces during the quarter.[379] However, Peshmerga members reported experiencing verbal harassment by some members of the ISF ofther than the Army and Federal Police.[380]

The Peshmerga are divided into two factions, loyal to the two major political parties in Kurdistan— the Kurdistan Democratic Party and the Patriotic Union of Kurdistan.

Iran-aligned PMF Leaders Remove Commanders Opposed to Iran

The Iraqi Popular Mobilization Forces continue to present a challenge for Coalition counter-ISIS and security sector reform efforts. The PMF were formed in 2014 to defend Baghdad from ISIS's advance and have contributed to retaking territory from the group and preventing their return. However, some of the PMF leadership and the most capable militias within the group maintain close links to Iran and help advance Iranian objectives in Iraq.[381]

This quarter, the DIA reported to the DoD OIG that the PMF previously has rejected integration into the traditional armed forces and will likely continue to do so.[382] The PMF as an institution is legally part of the Iraqi security apparatus and receives about $1 billion annually from the government.[383] USCENTCOM reported to the DoD OIG that senior Iraqi officials have appeared unwilling to more formally integrate the PMF into the Defense or Interior Ministry structures.[384]

USCENTCOM also stated that the PMF's senior leadership has been making efforts to self-police, while threatening to disband militia groups that improperly claim affiliation with the PMF.[385] These efforts appear aimed at centralizing and solidifying control over the PMF and removing militias and fighters who do not take orders from the PMF leadership, according to academic analyses.[386] A Badr Brigade commander told media sources that the PMF is planning to move offices out of major cities like Baghdad, and that the PMF has uncovered at least 10 "false" PMF offices that they claimed were being used to extort local merchants.[387]

However, the DIA reported that these self-policing efforts could significantly increase the power of Iranian-aligned leaders over the PMF. The DIA stated that Iran-aligned leaders within the PMF have been "removing commanders from the PMF who they believe act in opposition to Iranian ambitions or express anti-Iran sentiment."[388] The DIA also stated that Iranian-aligned PMF leaders have been attempting to exert greater control over the entire PMF during the past several months.[389] Along with attempts to shut down "false" PMF offices and demand that these offices unify more directly under the PMF's leadership, PMF leadership arrested a local commander who criticized Iran's role in Iraq.[390]

CJTF-OIR reported to the DoD OIG that PMF units have interfered with Coalition activities during the quarter.[391] Specifically, PMF forces gathered photo and video footage of Coalition personnel for use in spreading disinformation and narratives alleging that the Coalition is expanding its role in Iraq in order to build opposition to the Coalition presence.[392] In addition, in February, a PMF unit confronted a joint U.S.-ISF security patrol in Ninewah province, forcing the patrol to return to its base.[393] Also this quarter, a PMF checkpoint forced a Coalition reconnaissance unit to turn around while traveling to support a meeting with an Iraqi official near the Sinjar Mountains in Ninewah.[394] USCENTCOM reported to the DoD OIG that some PMF units have interfered with Coalition patrol freedom of movement, although it noted that these have not significantly degraded security operations.[395]

According to the DIA, the PMF has continued to support the counter-ISIS fight, conducting clearing operations, supporting other Iraqi security units primarily in Diyala and Salah ad Din provinces, and maintaining a posture to counter ISIS movement into Iraq from Syria.[396] However, the DIA stated that some PMF units continue to engage in criminal actions like extortion and smuggling, which, according to the DIA, "may distract from and diminish their security obligations."[397]

More information on the Popular Mobilization Forces in Iraq is contained in the classified appendix.

Department of State Designates PMF-Aligned Militia as Terrorist Group

This quarter, the DoS designated the Iraqi group Harakat al-Nujaba and its leader, Akram Kaabi, as Specially Designated Global Terrorists, blocking assets and prohibiting U.S. persons from engaging in transactions with them.[398] Harakat al-Nujaba is aligned with Iran and has deployed forces to Syria to fight alongside the Syrian regime. The group maintains about 10,000 fighters and operates under the umbrella of the PMF.[399]

According to public comments from DoS officials, the DoS is concerned about the impact of PMF groups on the ability of stabilization work to continue according to DoS's standards, which require "able and accountable local partners that we can work with…burden-sharing, and partnerships in the presence of security."[400] The "undisciplined" PMFs are now "operating like economic cartels, like mafia groups, in different parts of the country," according to the DoS Office of the Assistant Secretary for Conflict and Stabilization Operations.[401] The DoS reported to the DoS OIG that it was "urging the Iraqi government to remove undisciplined [PMF] units from sensitive areas of the country."[402] The DoS maintained that U.S. Government security assistance and security cooperation "continue to build the institutional and operational capacity of the constitutionally defined Iraqi Security Forces in order to ensure they can effectively secure Iraq's sovereignty and maintain Baghdad's legitimate monopoly over the use of force."[403]

Iran Maintains Influence with the PMF

Iranian-backed groups continue to monitor Coalition operations, personnel, and facilities, publish false or misleading stories about Coalition activity in the media, and, through allies within the Iraqi Council of Representatives, support legislation to compel the withdrawal of U.S. forces from Iraq.

USCENTCOM reported to the DoD OIG that Iranian activity in Iraq has not changed from last quarter.[404] Iranian-backed groups continue to monitor Coalition operations, personnel, and facilities, publish false or misleading stories about Coalition activity in the media, and, through allies within the Iraqi Council of Representatives, support legislation to compel the withdrawal of U.S. forces from Iraq.[405] CJTF-OIR reported that Iran and Iran-backed groups prefer to try to diminish U.S. and Coalition presence in Iraq through soft power means rather than through direct military confrontation.[406]

Overall U.S. efforts to deter Iranian actions in Iraq had a limited impact during the quarter, according to USCENTCOM.[407] However, it did note that Iranian objectives were "negatively impacted" by the Iraqi Parliament not approving legislation designed to remove U.S. forces from Iraq, as Iran had sought.[408] At the end of January, some Iran-friendly members of the Iraqi Parliament proposed legislation that would require foreign military personnel to leave the country, and submitted requests to the Prime Minister for a full accounting of the exact number of American soldiers in Iraq and their roles.[409] As of the end of the quarter, that draft bill had not been submitted for formal parliamentary consideration.[410]

This quarter, USCENTCOM stated to the DoD OIG that Coalition forces supporting OIR do not have the authority to respond to Iranian activities, and that the Coalition did "not conduct negate/deter operations against Iranian actions in Iraq."[411] However, in a response to similar inquiries last quarter, USCENTCOM stated "Coalition Forces must dedicate resources to identify and track patterns of behavior to negate/deter Iranian aid to the [Iraqi] opposition," and "countering aid operations takes Coalition resources away from providing more direct effects against terrorists in the region."[412] The DoD OIG will request further information to clarify these statements next quarter.

More information on Iranian influence in Iraq is contained in the classified appendix.

A FAILURE OF GOVERNANCE

Poor Conditions Create Unrest, Fertile Ground for ISIS

U.S. Government officials reported increased concern this quarter that high unemployment, corruption, and a failure of the Iraqi government to provide basic services to its citizens are creating conditions for unrest in Iraq's southern provinces and in Sunni-majority provinces north of Baghdad where ISIS insurgents are most active.

This quarter CJTF-OIR reported to DoD OIG that high unemployment rates and general dissatisfaction with the government in Iraq are providing ISIS with regular recruitment of prospective fighters. CJTF-OIR reported to DoD OIG that ISIS is particularly successful at utilizing media and propaganda to recruit in the rural areas of the liberated northern provinces where unemployment rates among Iraqi citizens and dissatisfaction with the central government remain high.

The United Nations estimated in February that 1.8 million Iraqis remain displaced and vulnerable, unable or afraid to go home to these provinces, and that more than 6.7 million Iraqis remain in need of humanitarian assistance– most of whom reside in the Sunni-majority provinces of Anbar, Ninewah, Kirkuk, Salah ad Din and Diyala, areas where ISIS remains strongest, as well as in Baghdad. Officials and media reports said the failure to rebuild in these regions more than a year after the fall of ISIS has also contributed to growing frustration.

U.S. Special Representative for Syria Engagement James Jeffrey said in late March that ISIS sleeper cells are now actively engaged in a low-grade insurgency in the rural areas of thse provinces. CJTF-OIR reported an increase in ISIS activity in each of these provinces.

In southern Basrah province, which is majority Shia, government failure to supply adequate electricity or clean drinking water sparked violent protests in the summer of 2018. During that time, more than 110,000 people were hospitalized after drinking contaminated water and much of southern Iraq spent periods in blackout due to a lack of electricity. This quarter, the DoS reported concern that demand for electricity and clean water will again outpace supply this summer, ratcheting up tensions once more.

The DoS also predicted that "mounting frustrations" with the government and a lack of services—and "little likelihood of improvement in the next few months"—will likely lead to political crises both in Basrah and the northern liberated provinces. On April 2, a majority of Basrah Provincial Council members voted for it to become an

Public Opinion Survey of Iraqi Government Services, December 2018

	Diyala		Baghdad		Ninewah		Anbar		Salah ad Din		Kirkuk	
+ positive view — negative view	+	—	+	—	+	—	+	—	+	—	+	—
Clean Drinking Water	36%	63%	25%	74%	32%	68%	45%	52%	23%	77%	40%	60%
Electricity	39%	59%	49%	51%	40%	60%	44%	52%	24%	76%	29%	71%
Food and Humanitarian Aid	34%	66%	19%	78%	26%	74%	14%	82%	39%	60%	23%	76%
Rebuilding	27%	71%	—	—	30%	70%	35%	61%	37%	61%	25%	74%
Jobs/Security Self or relatives had to leave a job due to insecurity	63%		29%		70%		48%		71%		62%	

Source: ORB International

DAHUK
• 337,596 IDPs
• 486,323 in need of humanitarian assistance

NINEWAH
• 576,030 IDPs
• 2,170,000 in need of humanitarian assistance

ERBIL
• 211,920 IDPs
• 481,608 in need of humanitarian assistance

SULAYMANIYAH
• 150,894 IDPs
• 193,572 in need of humanitarian assistance

KIRKUK
• 108,138 IDPs
• 450,058 in need of humanitarian assistance

SALAH AD DIN
• 137,652 IDPs
• 764,669 in need of humanitarian assistance

DIYALA
• 59,067 IDPs
• 319,139 in need of humanitarian assistance

ANBAR
• 60,684 IDPs
• 1,350,000 in need of humanitarian assistance

BAGHDAD
• 69,204 IDPs
• 206,089 in need of humanitarian assistance

autonomous region in Iraq, demonstrating the region's discontent.

In Sunni majority provinces, some officials see conditions reminiscent to 2013, when ISIS seized on the disaffection among the most vulnerable in those communities to garner support and ultimately capture a territorial foothold.

The World Bank reported in 2017 that rebuilding Iraq would require an infusion of $88 billion. But donor commitments to fund the reconstruction have fallen dramatically short and work has stalled.

In Mosul, the scene of intense fighting against ISIS, a Danish demining organization reported that more than 8 million tons of rubble interlaced with ISIS-laid explosives remain in the city, and estimated that it could take 10 years to clear the debris. The organization also estimated that 130,000 homes remained destroyed in Mosul. The United Nations Development Program (UNDP) announced it was scheduled to complete rehabilitation of 15,000 homes in Western Mosul by the end of March and plans to complete another 15,000 by November 2019.

Iraq passed a $111.8 billion budget last year, but officials said it allocated far too little for reconstruction. Iraqi officials are warning that without improved government services, Iraqis remain vulnerable to recruiting efforts by ISIS and other extremists.

Sources: See Endnotes, page 126

GOVERNANCE AND CIVIL SOCIETY

Government Formation in Baghdad Not Complete

Nearly a year after the completion of parliamentary elections, Iraq's leaders remained deadlocked over the appointment of candidates to lead the Ministries of Defense and Interior. Prime Minister Abd al-Mahdi continued to serve as acting minister for these departments. The DoS expressed concern to the DoS OIG that that a longer-term void in leadership at these ministries could hamper Iraq's ability to partner effectively with the United States toward the shared goal of preventing an ISIS resurgence in Iraq. The Justice Ministry also lacked leadership.[413] National Security Advisor and Chairman of the Popular Mobilization Committee, Falih al-Fayadh, had been nominated to be Minister of the Interior, which led to disagreements between the two largest political alliances in Iraq's parliament.[414] Without a clear path to for the Iraqi Parliament to reach a consensus on candidates to fill the security ministries, the Fatah Alliance and Sairoon Coalition, political parties that aligned following the parliamentary elections, formed a committee to identify candidates for vacant ministerial positions.[415]

Kurdish Parties Still Negotiating over Government Formation

The Independent Kurdistan Region held parliamentary elections on September 30, 2018. Those elections have not yet produced a government, but according to media sources, at the end of this quarter the two major parties—the Kurdistan Democratic Party (KDP) and the Patriotic Union of Kurdistan (PUK)—signed a four-year political agreement, which included measures to speed up the formation of the new Kurdistan Regional Government (KRG).[416]

The KDP was the largest vote-getter by a wide margin. The DoS reported that while the KDP has historically offered the PUK near-parity in terms of positions of power in the KRG, the KDP has insisted on a different arrangement this cycle. This may be due to the PUK's weaker showing at the polls, and appears to punish the PUK for its success in electing Barham Salih for Iraqi president over the KDP's preferred candidate. Complicating matters is the fact that the PUK seeks to tie KRG formation to broader issues relating to Kirkuk provincial governance and the Iraqi Minister of Justice position. The KDP also engaged the smaller Gorran party in power-sharing talks, further isolating the PUK. The DoS has encouraged the parties to seek compromise and work for the ultimate stability of the Independent Kurdistan Region and Iraq more broadly.[417]

By the end of March 2019, however, the leadership of the KDP and PUK had sufficiently rebuilt their partnership to re-engage jointly with Baghdad about outstanding differences in order to advance the Kurdish region's interests.[418]

Iraqi Government and the KRG Relations Improving

Prime Minister Nechirvan Barzani discussed with the Iraqi media the damaging fallout from the September 2017 Kurdish independence referendum and the improved relations with the Iraqi government that have occurred during the quarter. The referendum 18 months ago produced dual shocks for the KRG of losing control over the disputed territories and having a significant cut in its share of the Iraqi national budget.

Prime Minister Barzani recently stated publicly that the relationship between the KRG and the government of Iraq is far better than it used to be.[419] Similarly, speaking at the U.S. Institute of Peace in Washington on March 29, Iraqi parliamentary speaker Mohammed al-Halbusi stated that relations between Erbil and Baghdad are on the right track after both sides learned to compromise.[420]

At the end of the quarter, the DoS reported that relations between Baghdad and the KRG had improved greatly since the appointment of Iraqi Prime Minister Abd al-Mahdi. The Iraqi and Kurdish governments reached an agreement to resume the transportation and export of Kirkuk oil through a KRG-administered pipeline in the north, and another agreement to harmonize customs duties, facilitating the removal of internal government of Iraq customs checkpoints along the internal boundary with the IKR.[421]

Final approval of Iraq's federal 2019 budget in early March also reflected the improving relationship between the Iraqi government and the KRG. The 2019 budget provided for payment of the salaries for Kurdish Peshmerga forces and KRG state employees. The budget also stipulated that the KRG would export 250,000 barrels per day of crude oil through state-owned companies, with revenues accruing to the Iraqi government.[422]

However, according to independent analysts, inter- and intra-party rivalries, as well as leadership contests, need resolution for the two major Kurdish parties to regain political ground in Baghdad lost in the aftermath of the independence referendum. The future course of Iraqi Kurdistan may depend to a large degree on the outcome of leadership competitions, which could undermine efforts to find a sustainable solution to outstanding issues between the KRG and the Iraqi government.[423]

Government of Iraq Passes 2019 Budget

In January, Iraq's Parliament passed a budget for 2019 of $112 billion, an increase of 27 percent over the previous year's budget, while projecting a $23 billion deficit.[424] Iraq's energy sector provides nearly all of country's annual income. High oil prices produced a windfall for Iraq in 2018; however, any significant collapse in world oil prices in 2019 would threaten Iraq's economy.

For the 2019 budget, the Iraqi Parliament assumed exports of 3.88 million barrels per day and prices of $56 per barrel, up from $46 per barrel in the 2018 budget.[425] According to reports from the Ministry of Oil, for the first three months of 2019 Iraq did not reach the projected export quantities. However, the average price per barrel exceeded $56, ranging from $56.29 to $63.80, resulting in quarterly revenues of $19.23 billion versus a quarterly budget of $19.34 billion.[426]

The majority of the 2019 budget funds government employee salaries and pensions, as well as the salaries of Kurdish Peshmerga forces and KRG personnel. The budget allocated $2.2 billion for the Popular Mobilization Committee (PMC), of which $342 million funds investment and $1.75 billion goes to salaries ($672 million increase in salaries over the 2018 budget).[427] The budget contained a mandate for the Ministries of Defense and Interior to re-enroll thousands of police and security forces who had been taken off the payrolls after they abandoned their posts during the ISIS advance towards Baghdad in 2014.[428]

The 2019 budget had no significant increases in allocations for reconstruction or humanitarian aid, authorizing $28 billion for reconstruction projects throughout the country. While the budget allocates $336 million for a port project in Basrah, it does not include sufficient money for sewage treatment improvements in water management, or new water projects.[429] The budget does not permit external borrowing for future energy projects.[430]

Unrest Threatens Stability of Iraqi Government

Embassy Baghdad reported that poor delivery of water and electric service and endemic corruption remained unaddressed by Prime Minister Abd al-Mahdi and his incomplete cabinet. The central government's seeming lack of urgency to improve services, both electricity and water, and to provide work for the unemployed contrasted starkly with urgent messages from struggling residents. As a result, the Embassy projects that Iraq will likely experience crises related to service delivery in summer 2019, which could have serious political consequences because of mounting frustrations with ineffective governance.[431]

According to the DoS, residents of Basrah and neighboring provinces have long harbored grievances over what they perceive as central government neglect and a gross under-allocation of government resources, particularly potable water and electricity, to their region. Over the past decade, Basrah residents have staged protests over the lack of basic services that regularly intensify in the sweltering summer months. Large-scale protests in the summer of 2018 resulted in numerous acts of violence, including burning and looting.[432]

Jobs Crisis Not Being Addressed

According to the World Bank, Iraq is facing a jobs crisis of unprecedented proportions, which could lead to a resurgence of violence unless the government of Iraq undertakes quick, credible progress in job creation. The World Bank reported that neither private nor public sector hiring can create enough jobs to meet demand—at least 1,000,000 new jobs —in the short term without significant action by the central government. Large-scale job creation will need real investments in construction, agriculture and agribusiness, small and medium enterprises, and vocational skills.[433]

Rainfall Brings Temporary Relief from Water Shortages

According to the DoS, water shortages and water quality improved significantly during this quarter, and there have been only a few protests over water. However, the government of Iraq was not responsible for this result; rather, heavy rainfall in the Tigris river basin diluted pollutants, reduced salinity, and likely flushed out the brackish salt wedge from the Persian Gulf that historically flows up the Shatt al-Arab River, a waterway formed by the confluence of the Tigris and Euphrates Rivers. By the end of the quarter, flooding of homes and agricultural land was a far greater concern than water shortages.[434]

The Iraqi government has launched a several initiatives to respond to Basrah's needs. However, the DoS reported to the DoS OIG that the Iraqi government has only made modest progress in addressing the root causes of Basrah's persistent water problems. Despite the Iraqi government allocating millions of dollars to the Basrah region for water issues, according to the DoS, necessary infrastructure repair and renovation remained underfunded, overshadowed by several high-profile contracts for new desalination plants.

According to the DoS, residents of Basrah and neighboring provinces have long harbored grievances over what they perceive as central government neglect and a gross under-allocation of government resources, particularly potable water and electricity, to their region.

These initiatives will take a minimum of three years to come on line, and water experts question their ultimate efficacy.[435]

In response to DoS OIG questions about international efforts to remedy the water crisis in Basrah, the DoS reported that the U.S. Government continued to work behind the scenes on projects designed to make a long-term impact; however, the DoS stated that the United States cannot solve the root cause of Iraq's water crisis—decades of underinvestment in water infrastructure, exacerbated by drought.

During the quarter, the United States funded a water expert to assess how Basrah province can most cost-effectively provide water to its residents. Furthermore, the U.S. Government provided support to the province's water procurement department through the Iraq Governance and Performance Accountability program.[436]

USAID reported that it continues to monitor the water situation in Basrah, including reviewing 13 non-functioning water plants there. According to USAID, this review is intended to provide local authorities with the information needed to procure and install parts in these plants, which will serve up to 100,000 of the city's residents. USAID has also trained key operators in water plants on maintenance protocols and engaged local civil society organizations through advocacy and organizational capacity training.[437]

The DoS reported that at the end of the quarter, Turkey had plans to begin filling its Ilusu Dam in June, which, if poorly coordinated, could lead to water shortages in Iraq in 2020 and beyond. The Turkish and Iraqi governments held several technical and political meetings during the reporting period, without public breakthroughs or disagreements on water sharing agreements.[438]

Electricity Supply Remains Inadequate

The U.S. Embassy in Iraq projected that demand for power during the upcoming summer months will outstrip supply, limiting the hours when electricity would be available to residents. According to media reports, the U.S. Government continued to encourage business deals with U.S. energy companies like General Electric, which has been working with Iraq to upgrade the Iraqi power grid and generate electricity from gas flare capture.[439] In January, Iraq's Ministry of Electricity and GE Power announced the activation of the Baghdad West North substation. Located 35 km from Baghdad City, the substation can help connect up to 1,000 megawatts per hour to the national electricity grid.[440] The DoS reported that Saudi Arabia has offered to sell electricity to Iraq at discounted prices as part of its efforts to curb Iranian influence in Iraq, but it will take significant time to overcome technical hurdles to deliver the electricity into Iraq.[441]

Iraq imports Iranian electricity and about 28 million cubic meters of natural gas daily from Iran for use in its power plants.

Iraq is heavily dependent on Iran to meet the country's electricity needs. Iraq imports Iranian electricity and about 28 million cubic meters of natural gas daily from Iran for use in its power plants.[442] The natural gas imports from Iran power up to 1 million Iraqi homes.[443] The U.S. Government had granted two waivers to Iraq to exempt it from sanctions against Iran to allow Iraq to continue to purchase Iranian electricity. Both waivers aimed to provide Iraq time to develop other sources of energy while moving away from Iranian exports. The United States renewed Iraq's sanctions waiver for 90 days on March 19, 2019.[444]

Iraqi officials stated publicly that the waivers did not provide them with enough time to find or develop other energy sources and Iraq wants to maintain friendly relationships with its neighboring countries, including Iran.[445] According to news reports, Iraq has one of the world's largest natural gas reserves but has moved slowly to develop the resource.[446] Iraqi officials stated that Iraq will need about two years to boost its gas production to a level that would allow for energy independence.[447] Experts agree that it will take several years for Iraq to achieve energy self-sufficiency and that these waivers may be the reality for the years to come.[448] Without these sanctions exemptions, Iraq could lose more than a third of its power overnight.[449]

U.S. Sanctions Complicate Iraq-Iran Economic Ties

According to the DoS, the renewed U.S. sanctions on Iran, which target its energy, shipping, and banking sectors, pose a threat to Iraq's post-conflict economic recovery. Iraq imports a wide range of goods from Iran including food, agricultural products, household appliances, air conditioners, and auto parts, in addition to its reliance on Iran's gas and electricity. Trade between Iraq and Iran totaled $12 billion in 2017.[450]

During the quarter, Iran strengthened its economic ties to Iraq, which contributed to Iraq's economic recovery.[451] According to media reporting, Iranian officials viewed these increasing economic ties with Iraq as a way to evade U.S. sanctions. The two countries aim to increase the value of trade between them from $12 billion to $20 billion a year.[452] Iranian annual exports to Iraq totaled more than $9 billion.[453]

According to media reports, in March 2019, Iranian President Hassan Rouhani made his first trip to Iraq and signed agreements for expanded trade and cross border infrastructure, accompanied with pledges of greater cooperation with Baghdad. President Rouhani and Iraqi Prime Minister Abd al-Mahdi also signed memoranda of understanding regarding oil, health, mining, visa-free travel, and a railway connecting Basrah to the border with Iran. According to media reports, it is possible that Iran will try to extend this new rail line from Basrah into Syria to gain access to the Mediterranean and the Syrian port at Latakia.[454]

HUMANITARIAN ASSISTANCE

Potential Return of Roughly 30,000 Iraqi Nationals from Al Hol Camp in Syria

According to the DoS, Iraqi Prime Minister Abd al-Mahdi announced in February that he intended to return all Iraqi nationals at the Al Hol Camp in Syria to Iraq.[455] The DoS stated that, while suspected ISIS fighters had been detained, the Al Hol camp had a population of 70,000 people, with estimates that approximately 30,000 were Iraqis, as of shortly before the end of the quarter.[456]

The Al Hol camp swelled when tens of thousands of people fled the intense and protracted Coalition military operations against ISIS at Baghuz, Syria.[457] The DoS reported to the DoS OIG that while some of the Iraqis in the camp could have legitimate asylum or refugee claims, others could be ISIS affiliates.[458] The DoS expressed concern that the absence of a viable plan for dealing with this population could result in potential human rights violations or violations of humanitarian law.[459]

The DoS stated that, while suspected ISIS fighters had been detained, the Al Hol camp had a population of 70,000 people, with estimates that approximately 30,000 were Iraqis, as of shortly before the end of the quarter.

According to PRM, the United Nations and the Iraqi government advanced differing plans for sorting the ISIS suspects from the other refugees and asylum seekers. The Iraqi government proposal called for transferring the entire group of Iraqi nationals to a single camp, once one could be built or altered to provide sufficient capacity.[460] The United Nations urged the Iraqi government to adopt a different approach, first conducting initial screenings for potential ISIS affiliation, and then distributing cleared Iraqis among several existing IDP camps.[461] PRM reported that some members of the humanitarian community had declined to assist in planning for the Iraqi government option, because of concerns that a single camp would turn into a *de facto* detention center.[462] As of the close of the quarter the Iraqi government had not yet indicated a decision in favor of one proposal or the other.[463]

Protracted Displacement Is a Continuing Point of Concern

Humanitarian agencies in Iraq continue to face challenges in serving the 6.5 million Iraqis in need of humanitarian assistance.[464] Although armed violence has declined, 1.7 million people, including 900,000 children, remain displaced. The rate of returns has slowed, and displacement is increasingly protracted, leaving those who remain displaced in need of sustained humanitarian assistance in both camp and non-camp settings.[465]

According to a February 2019 survey of IDPs' current intentions conducted in 10 of Iraq's 18 provinces, only 6 percent of IDP households reported an intention to return to their areas of origin within 3 months, and only 21 percent intended to return within 1 year. Notably, 71 percent stated their intention was to remain in their current areas of displacement.[466] OFDA, PRM, and the U.S. Government partner with the United Nations Office for the Coordination of Humanitarian Affairs (OCHA). Others in the humanitarian community have called attention to the need for durable solutions for IDPs that are not limited to a return to their place of origin. The U.S. government has advocated to humanitarian partners and to the government of Iraq that substantive discussions should begin on such alternatives, including local integration.[467] In February, U.S. government partners persuaded authorities to allow IDPs, who had been living in an informal settlement in Bezabize, in Anbar Province, to remain there because they were locally well integrated and not reliant on humanitarian assistance.[468]

According to the DoS, regardless of location, there is little chance of reducing the IDP population's reliance on humanitarian assistance if they remain unable to earn a livelihood.[469] PRM stated that improving opportunities to earn a livelihood is a key focus area supported by PRM's livelihoods projects, which have included assistance to IDPs, returnees, and host community members, as well as programming that aims to help beneficiaries restart businesses that were affected by the crisis. PRM said that several of its programs help vulnerable populations restart agricultural work, which also benefits the wider community.[470] The inability to earn a livelihood remains one of the three most potent barriers identified by the International Organization for Migration as hindering IDPs who want to return to their homes.[471]

Other IDPs have been physically prevented from returning to their areas of origin because of their perceived connections to ISIS.[472] According to UNHCR, in March 2019, IDPs residing in camps in Kirkuk and Ninewah provinces reported that camp security guards and armed forces affiliated with the Iraqi government prevented IDPs from leaving the camps

IRAQ: QUARTERLY FOCUS OF HUMANITARIAN ASSISTANCE

NINEWAH, KIRKUK AND SALAH AD DIN

Recent heavy rains and flooding have played a significant role in increasing humanitarian needs in central and northern Iraq, primarily in regions through which the Tigris River runs. At the end of 2018, torrential rainfall and flooding affected an estimated 10,000 people in Salah ad Din and 22,000 people in Ninewah, including thousands of families living in IDP camps. In March, Kirkuk and Salah ad Din provinces were most acutely impacted by severe weather, but coordination and response helped prevent any recorded fatalities.

KIRKUK

In mid-February, the World Food Programme advised that due to its current funding situation, food distribution in March would begin to occur on a six-week schedule, instead of monthly. Additionally, cash assistance to IDPs was reduced by approximately $3 per individual. Anecdotal reports indicate the reduction in food assistance as having a damaging impact on some IDPs. In mid-March, the United Nations reported that in-camp IDPs in Kirkuk were beginning to skip meals to ensure that rations last longer.

BASRAH

Following more than 100,000 cases of gastrointestinal illness recorded in Basrah in the summer of 2018, Iraq's Ministry of Health convened an emergency response coordinating committee to develop an approach to address water quality issues. USAID is conducting a review of 13 non-functioning water plants in Basrah, which is intended to provide local authorities with information needed to procure and install parts in these plants, which will serve up to 100,000 of the city's residents.
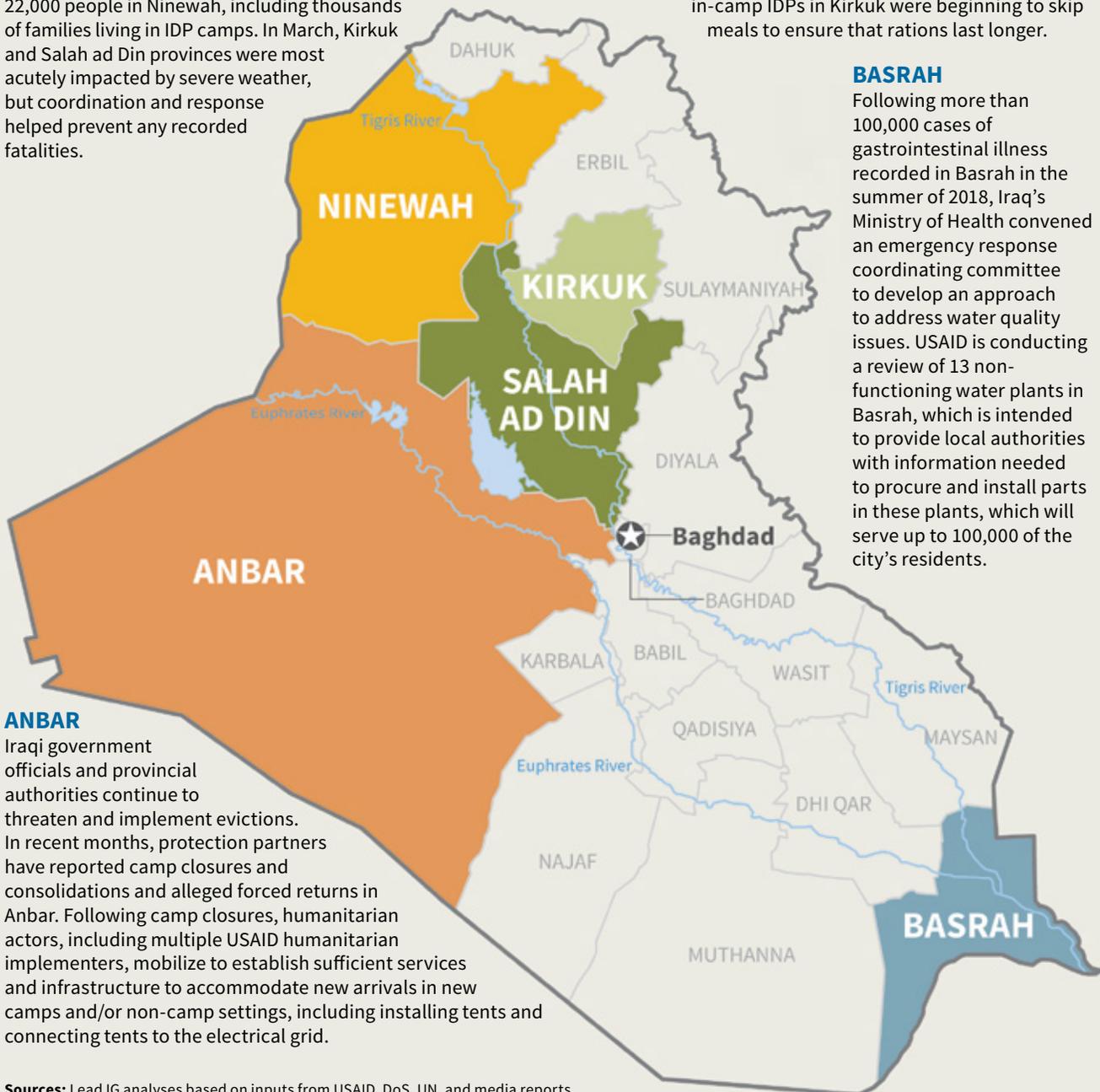
ANBAR

Iraqi government officials and provincial authorities continue to threaten and implement evictions. In recent months, protection partners have reported camp closures and consolidations and alleged forced returns in Anbar. Following camp closures, humanitarian actors, including multiple USAID humanitarian implementers, mobilize to establish sufficient services and infrastructure to accommodate new arrivals in new camps and/or non-camp settings, including installing tents and connecting tents to the electrical grid.

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

or from returning to their areas of origin.[473] In addition, PRM reported that in Kirkuk its partners were harassed, threatened, and in one instance arrested by PMF forces for assisting individuals who were suspected but not proven to have any ISIS connection.[474] USAID reported that critical protection concerns remain for IDPs.[475]

According to USAID, USAID/OFDA-supported protection activities include: building the capacity of community leaders and health workers to better identify and refer individuals with protection needs; providing psychosocial support and case management services; conducting awareness-raising sessions on child protection, child rights, and gender-based violence; implementing mine risk education; providing civil documentation legal assistance; and supporting countrywide coordination efforts to ensure integration of policies and frameworks for the prevention of sexual exploitation and abuse.[476]

PRM reported that camp closures and consolidations have occurred in Anbar, Ninewah, and Salah ad Din. According to PRM, Governorate Return Committees (GRC) continue to play a limited role in decisions about camp closures and consolidations with local or provincial authorities often bypassing the GRCs to implement their own policies.[477]

According to USAID, following camp closures, humanitarian actors mobilize to establish sufficient services and infrastructure to accommodate new arrivals in new camps and non-camp settings, including installing tents, connecting tents to the electrical grid, and repairing latrines, as well as exploring options to expand sanitary services. Protection actors conduct protection monitoring, provide legal services, and conduct legal awareness sessions.[478] Health partners deploy mobile medical teams and provide information to new arrivals on available gender-based violence services.[479]

Heavy Rainfall Impedes Humanitarian Assistance Delivery

According to the United Nations, during the past six months, natural disasters have played a significant role in increasing humanitarian needs in northern Iraq. Heavy rainfall in late November 2018 caused severe flooding in Ninewah and Salah ad Din, leading to 21 deaths, the displacement of thousands of people, and flooding of bridges, roads, and villages.[480] Torrential rainfall and flooding affected an estimated 10,000 people in Salah ad Din and 22,000 people in Ninewah, including thousands of families living in IDP camps.[481] Severe flooding in Mosul caused authorities to declare a state of emergency, and renewed concerns about the long-term viability of the Mosul Dam.[482]

Following the floods, according to USAID, more than 10 implementers supported assessment and response activities in the affected provinces and in IDP camps. According to USAID, implementers provided emergency relief commodities; conducted water, sanitation, and hygiene interventions, such as water trucking and garbage and solid waste management services; and distributed food assistance. Other emergency assistance included temporarily relocating households and repairing damaged infrastructure.[483]

According to NASA, severe weather is a normal feature of Iraq's winter season; however, this degree of rainfall was unusually heavy and persistent.[484] In late March, meteorological authorities alerted the public to the possibility of more heavy rains and flooding throughout Iraq.[485] In March and April, humanitarian actors engaged with the government of Iraq and

According to NASA, severe weather is a normal feature of Iraq's winter season; however, this degree of rainfall was unusually heavy and persistent.

the Kurdistan Regional Government, to institute contingency planning and preparedness measures to ensure that they will be better prepared to respond than they were during floods late last year.[486]

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:

- USAID/Office of U.S. Foreign Disaster Assistance (OFDA) works with UN and international non-governmental organization (INGO) 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 that 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 that have been affected.

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 13 personnel are assigned full-time to the Iraq humanitarian assistance response, with 5 stationed in Baghdad, 2 in Erbil, and the remainder in Washington, DC. The program in Iraq is also supported by an additional 42 personnel who work on regional OIR humanitarian response issues.

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

Table 6.

Status of Cumulative FY 2015-FY 2019 U.S. Government Humanitarian Assistance Funds for the Iraq Crisis, as of 3/31/2019 (in millions/rounded)

Office	Iraq Obligated	Iraq Disbursed
OFDA	$805.0	$687.9
FFP	$209.8	$165.2
PRM	$961.8	$957.0
TOTAL	**$1,976.6**	**$1,801.1**

Note: USAID and the DoS reported disbursements that may exceed obligations because some disbursements in the reporting period were made against awards obligated prior to fiscal year 2015. In quarterly 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

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, the World Food Programme, the Office of the UN High Commissioner for Refugees, and the International Organization for Migration 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. For an overview of humanitarian assistance funds for the Iraq crisis as of March 31, 2019, see Table 6.

STABILIZATION

Stabilization in Iraq includes the following goals: to enable legitimate local authorities to manage conflict peaceably and prevent a resurgence of violence; to re-establish civil security and access to dispute resolution; and to deliver basic services to create a foundation for the return of displaced people and for longer-term development. In addition, the U.S. Government has advanced another goal, which is to assist vulnerable minority communities and populations whose members were abused by ISIS.[487]

According to the DoS, one persistent challenge to Iraq's progress in achieving the goals of stabilization is the lack of adequate funding for many of its stabilization projects.[488] The United States funds a broad range of stabilization activities in Iraq, including removing the explosive remnants of war, restoring access to essential services, rehabilitating critical infrastructure, providing psychosocial and legal services, promoting reconciliation, supporting justice and accountability efforts, and supporting local businesses.[489] However, during the quarter, there were still another 663 stabilization projects in 4 provinces planned by the United Nations Development Program's (UNDP) Funding Facility for Stabilization (FFS) that remained unfunded.[490]

The DoS stated that Iraqi efforts to attract new funding for the FFS have been disappointing for more than a year.[491] The February 2019 Defeat ISIS ministerial conference produced $18.4 million in pledges to the FFS from the United Kingdom, Italy, and Denmark, following Germany's December 2018 contribution of an additional $25 million.[492] Also in December, the United Arab Emirates donated $50 million for the reconstruction of Mosul's Great Mosque of al-Nuri, where ISIS leader Abu Bakr al-Baghdadi proclaimed a caliphate in 2014. It was destroyed by ISIS as government forces retook the city.[493] In March 2019, the United States contributed another $18 million for use in Iraq through the 2019-2020 Regional Refugee and Resilience Plan.[494]

Nonetheless, the assessment of the DoS is that there have been no significant new international funding pledges in more than a year since the Kuwait Conference in February 2018.[495] Furthermore, although exact figures are not publicly available, the DoS assesses that, so far, Iraq has actually received only a small amount of the nearly $30 billion pledged at that conference.[496] In addition, even though Iraq's 2019 budget referred to funding for stabilization, it offered no specifics, so the timing and the amount of any Iraqi government funding remains unclear.[497]

According to the DoS, the Iraqi government has been actively engaging with its neighbors on trade and investment issues during the quarter, so far without significant success.[498] The DoS stated that the United States supports the Iraqi government's plan to launch reconstruction efforts throughout Iraq, especially in areas liberated from the territorial control of ISIS.[499] But in the same breath the DoS re-iterated that the United States continues to encourage the Iraqi government to diversify its economy, fight corruption, and simplify regulations, in order to attract new foreign and domestic investment.[500]

PRM Funded Humanitarian Assistance Reaches Minority Populations

The DoS reported to the DoS OIG that PRM provides support for humanitarian assistance based on greatest need following the humanitarian principles of neutrality and impartiality.[501] PRM funded assistance, including some funded through two faith-based NGOs and through international organizations, is reaching religious and ethnic minority communities, including the Christian and Yazidi populations who were targeted by ISIS, and who are among the most vulnerable populations in Iraq.[502]

PRM partners have reported working in more than 200 community locations with religious or ethnic minority populations. According to the DoS, these PRM-supported programs focus on livelihoods; education, including school rehabilitation; protection; mental health and psychosocial services; social cohesion and capacity building; legal assistance; and quick-impact revitalization projects.[503]

The DoS also views U.S. assistance to major population centers close to minority areas as critical to this effort. This includes Mosul, where many minorities attend the university, visit major hospitals, and conduct economic activity.[504]

Resources Mobilized for Initiative to Support Ethnic and Religious Minorities

ISIS persecuted many of Iraq's diverse ethnic and religious groups, including Yazidis, Christians, Turkmen, Sabea-Mandeans, Kaka'e, Kurds, and Shia. The ISIS actions were so violent and targeted, including summary executions, mass abductions, enslavement, rape, and sexual slavery, that in 2016 the DoS declared that ISIS was responsible for genocide against minority groups in areas under its control, including Yazidis and Christians.[505] Persecuted minorities account for 5 percent of Iraq's population and are all represented in Ninewah province.[506]

In July 2018, Vice President Pence announced the U.S. Government's comprehensive Genocide Recovery and Persecution Response (GRPR). In December, Congress passed the Iraq and Syria Genocide Relief and Accountability Act of 2018 to support the GRPR. Among other things, that law authorized financial and technical assistance for the humanitarian, stabilization, and recovery needs of former and current religious minority residents of Iraq and Syria.[507]

According to USAID, assistance efforts related to this initiative are designed to strengthen relationships across ethnic and religious divides, promote the resurrection of conflict-affected communities, and address the immediate needs of vulnerable populations.[508] In 2018, USAID authorized $239 million to focus on these groups in the Ninewah Plains. This quarter, USAID announced an additional $42 million for GRPR to help restore communities, support economic

recovery, and prevent future atrocities. This brings total USAID funding for the GRPR program to $281 million, for a total of $340 million in overall U.S. Government assistance for this initiative.[509] In FY 2018, minority assistance accounted for nearly 80 percent of all USAID stabilization and development assistance obligations in Iraq.[510]

To provide leadership for this expanding area of engagement, the United States designated a Special Representative for Minority Assistance Programs, Max Primorac.[511] The Special Representative reports directly to the USAID Administrator, and operates out of a U.S. consulate.[512]

According to media reports, while the U.S. Government has organized to advance this initiative and quickly marshalled resources to support it, questions remain about the ability to restore minority communities in Ninewah province. After past trauma at the hands of ISIS and years of displacement, many of Iraq's ethnic minorities express little interest in returning to their communities of origin, and those who aim to return to their homes continue to face obstacles and delays.[513]

U.S. Government Announces Additional Stabilization Assistance for Sunni Areas Liberated from ISIS

As discussed previously in this report, among the challenges in preventing ISIS resurgence is the need to address Arab Sunni grievances and promote this group's reintegration into Iraqi society. Absent effective reintegration, Iraq's Sunni Arabs will continue to be susceptible to extremist rhetoric from ISIS and its affiliates.[514]

According to the DoS, like other ethnic and religious minorities in Iraq, displaced Sunni Arabs are reported to have been prevented from returning home by the Peshmerga and PMF.[515] Sunni Arabs also continue to report sectarian profiling on the part of government officials and armed groups in arrests and detentions and extrajudicial killings. Added to these are reports that Sunni religious affiliation has been used as an excluding factor in employment decisions. The risks are heightened in the context of overall under-employment levels approaching 20 percent, and carries additional risk in cases in which unemployment is particularly high among Iraqi youth."[516]

Absent effective reintegration, Iraq's Sunni Arabs will continue to be susceptible to extremist rhetoric from ISIS and its affiliates.

USAID and DoS reported that they have programming directed to areas formerly occupied by ISIS whose populations are predominantly Sunni Arabs such as in Anbar and Salah ad Din provinces.[517] USAID has previously approved the use of $65 million in funds provided through the FFS in Anbar and $37 million in Salah al-Din. However, these stabilization investments represented a third of the amounts committed to Ninewah. This is the case despite the fact that, according to PRM, Mosul's reconstruction and livelihoods needs are not largely different than other affected areas, and the continued focus on Mosul and Ninewah has left gaps in coverage in other areas, such as in Anbar.[518]

In explaining the basis for its intensified programming in Ninewah, USAID has asserted that the reintegration of persecuted ethnic and religious minorities is critical to "the preservation of Iraq's rich historical pluralism" and to peace in Iraq.[519] In addition to the Christian and Yazidi communities that are the primary focus of U.S. Government assistance in Ninewah, Iraq's Sunni Arabs face very significant barriers to reintegration.[520] To address

this gap, after the end of the quarter, the U.S. Government committed to providing $100 million in programming to help stabilize liberated areas once held by ISIS. USAID will provide the funds to UNDP.[521]

West Mosul Slowly Moves Towards Reconstruction

According to media reports, Mosul still faces widespread destruction, more than 20 months after its liberation from ISIS following intense urban combat.[522] Millions of tons of rubble are yet to be cleared; 40 percent of west Mosul remains disconnected from any water network, electricity is erratic, and in certain neighborhoods, corpses and IEDs remain on the roadside.[523] According to media reports, 65 percent of the city's housing was damaged or destroyed and remaining hospitals and schools cannot support Mosul's population of 1.5 million.[524] Other media reports state that thousands of children of detained or deceased ISIS fighters live on the streets of Mosul and little evidence of reconstruction exists in the western part of the city.[525]

The UNDP announced on March 13, 2019, that it had doubled the number of homes scheduled for rehabilitation in west Mosul from 15,000 to 30,000, after reviewing the anticipated number of returnees, conducting damage assessments, and consulting with provincial and city government officials. According to media reporting, the government's failure to provide damage compensation to residents continues to prevent many from rebuilding homes and returning to the city's east.[526]

USAID's Office of Transition Initiatives recently awarded a new task order for $42.5 million and will start its programming in September 2019.[527] This task order will help restore essential services, including by providing heavy earth removal equipment, power transformers, and school equipment to Iraq's ethnic and religious minority communities across the Ninewah Plains.[528]

Judicial Processes Overwhelmed: Unlawful Detentions, Torture and Extrajudicial Killings

Human rights and humanitarian organizations, which the DoS deems credible, continued to report repeated instances of significant human rights violations during the quarter by the Iraqi judicial system as it struggled to process the thousands of ISIS detainees in its custody.[529] The most serious allegations included torture, and extrajudicial killings, in addition to detaining suspects without access to counsel or family members, using coercion to extract false confessions, and conducting abbreviated trials, in some cases lasting less than 5 minutes.[530] The DoS also cited a March 2019 Human Rights Watch report that Iraqi government and KRG authorities have charged hundreds of children with terrorism, often based on dubious accusations and forced confessions obtained through torture.[531]

The DoS stated that the U.S. Government has continued to urge Iraqi authorities to treat allegations and concerns seriously, to hold perpetrators appropriately responsible, and in general, to protect human rights through democratic processes.[532] The DoS has also emphasized to the Iraqi government the importance of employing a law-based process to hold people accountable and avoid a process of collective punishment that risks perpetuating cyclical violence.[533]

Millions of tons of rubble are yet to be cleared; 40 percent of west Mosul remains disconnected from any water network, electricity is erratic, and in certain neighborhoods, corpses and IEDs remain on the roadside.

Some signs of progress have been seen. According to a March 13, 2019, Human Rights Watch report, cited by the DoS, Ninewah province has begun restoring a law-based process in prosecutions of alleged offenses by decreasing the system's reliance on confessions alone, and requiring a higher evidentiary standard to detain and prosecute suspects.[534]

SUPPORT TO MISSION

FY 2020 Budget Increases DoD Funding, Changes in Methodologies

In March, the DoD Comptroller released the Defense Budget Overview for FY 2020, which requests a total of $718.3 billion for the Department of the Defense, an increase of $33.3 billion from the DoD's $685 billion appropriation enacted in FY 2019. The FY 2020 budget includes $544.5 billion in base funding and $173.8 in OCO funding.[535]

The OCO request for FY 2020, which is nearly triple the $68.8 billion enacted in FY 2019, includes $97.9 billion to support base budget requirements. The Budget Overview states that this is because the Budget Control Act of 2011 limits base budget funding for the DoD to a level which the document states is "insufficient to execute the National Defense Strategy."

Figure 3.

DoD OCO Funding and Troop Levels in Iraq, Syria, and Afghanistan, FY 2008-FY 2020

Note: FY 2008-FY 2019 Enacted, FY 2020 Requested

Source: DoD Budget Request FY 2020
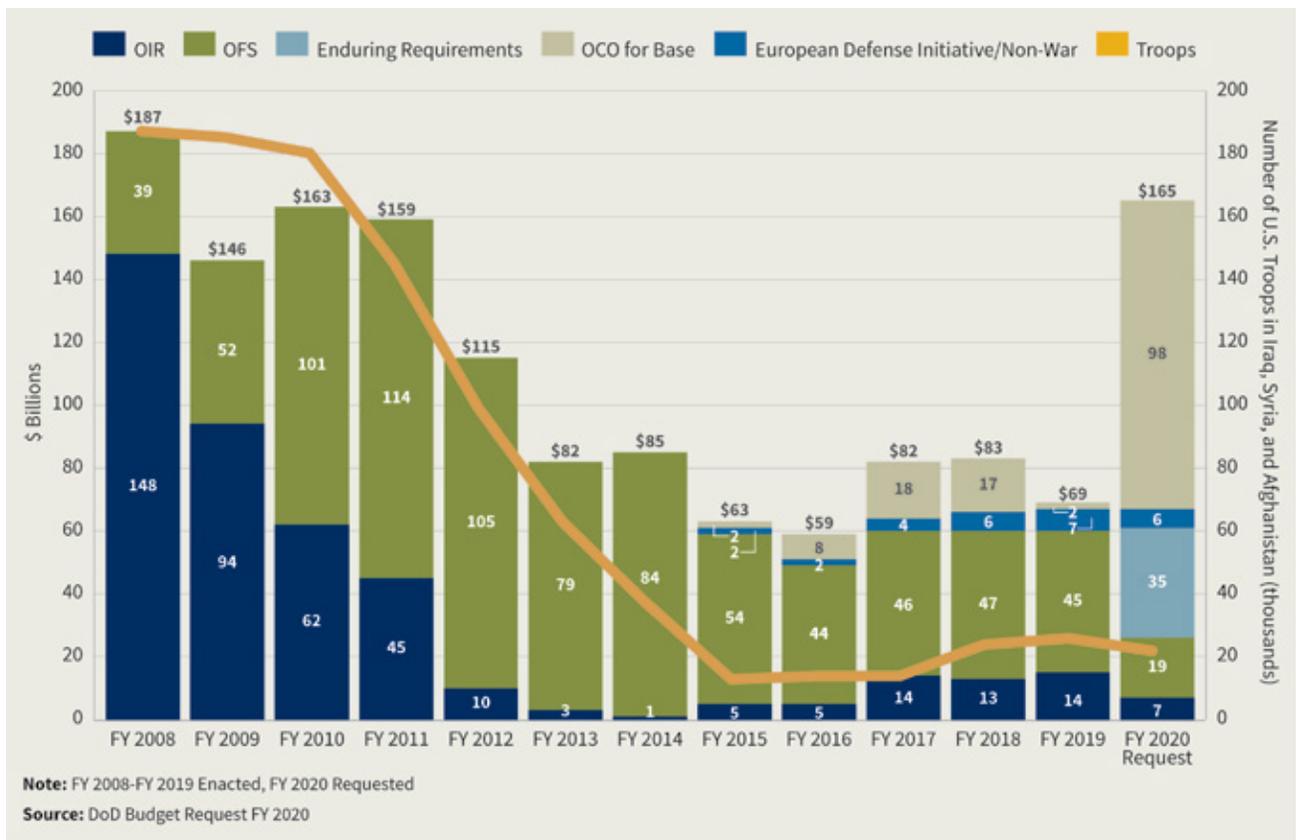
Therefore, all requirements in excess of this statutory cap were shifted to the OCO budget, which is exempt from the caps set by the Budget Control Act. Additionally, the OCO request includes $9.2 billion unrelated to ongoing operations "for unspecified military construction to build border barriers, backfill funding reallocated [from military construction] in FY 2019 to build border barriers, and rebuild facilities damaged by Hurricanes Florence and Michael."[536]

The DoD's FY 2020 OCO request contains $66.7 billion for current operations, a slight decrease from the $67.6 billion enacted in FY 2019. This includes $6.9 billion for OIR, a decrease of $2 billion from the $8.9 billion enacted in FY 2019. Unlike previous budgets, the FY 2020 request divides the cost of contingency operations into direct war requirements, which are defined as those costs which are not expected to continue after major combat operations end, and enduring requirements, such as overseas basing, depot maintenance, ship operations, and weapons system sustainment, which are expected to remain after the end of combat operations. The FY 2019 budget requested $15.3 billion for OIR, which included costs that have since been identified by the Comptroller as enduring requirements.[537]

The DoD's budget for FY 2020 assumes a presence of 7,200 U.S. troops in Iraq and Syria in support of OIR. It states that this is not an increase from the 5,765 troops identified in the FY 2019 budget. Rather, this reflects a change from the previous accounting methodology to count additional forces in various stages of deployment and supporting roles, which was not included in the FY 2019 budget.[538]

Cost of War Report

In April, 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 December 31, 2018. According to this report, the DoD has spent $1.5 trillion in support of contingency operations since September 11, 2001. The total cost of operations in Iraq and Syria over that time was $762.1 billion, of which $31.2 billion has been obligated in support of OIR since that operation began in 2014. Total obligations in support of OIR for the first quarter of FY 2019 were $2.7 billion, which was more than twice as much as the $1.3 billion obligated in first quarter of FY 2018. 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.[539]

Decreased CTEF Request for FY 2020 Reflects Changes in Priorities

The DoD's approximately $1 billion request for Counter-ISIS Train and Equip Fund (CTEF) in FY 2020 includes $745 million to assist the Iraqi Security Forces and $300 million to assist the Vetted Syrian Opposition. This is a decrease from the $1.4 billion enacted for CTEF in FY 2019. However, the DoD Budget Overview notes that $250 million to support border security requirements for partner nations fighting ISIS, previously included under CTEF, will be realigned in FY 2020 to the Operation and Maintenance budget to be implemented by the Defense Security Cooperation Agency.[540]

Table 7.

CTEF Priorities in Iraq, in millions

Category	FY 2019 Enacted	FY 2019 Request
Training and Equipping	$420.0	$308.0
Logistical Support, Supplies, and Services	$67.2	$189.0
Stipends	$290.0	$126.0
Infrastructure Repair and Renovation	$25.0	$28.0
Sustainment	$47.8	$94.0
TOTAL	**$850.0**	**$745.0**

Source: DoD Comptroller

Table 8.

CTEF Priorities in Syria, in millions

Category	FY 2019 Enacted	FY 2019 Request
Training and Equipping	$114.7	$173.2
Logistical Support, Supplies, and Services	$43.0	$38.3
Stipends	$30.0	$48.0
Infrastructure Repair and Renovation	—	$8.0
Sustainment	$64.5	$32.5
TOTAL	**$252.2**	**$300.0**

Source: DoD Comptroller

The FY 2020 request for CTEF shifts priorities from Iraq to Syria, relative to the amounts enacted in FY 2019. The $745 million request for CTEF in Iraq is $105 million less than the amount enacted in FY 2019. The most significantly reduced account is Stipends, which will provide payments, food, and fuel for a limited number of Regional Guard Brigades.[541] According to media reports, the Iraqi government's 2019 budget included funding for KRG salaries, including the Peshmerga, which the DoD expects will offset the loss of U.S. stipends.[542]

The DoD's FY 2020 request for CTEF programs in Syria is $300 million, an increase of $47.8 million from the FY 2019 enacted by Congress, but the same as the DoD's FY 2019 CTEF request. The most significant increase is the Training and Equipping account, which includes funding for weapons and ammunition, such as AK-47s, heavy machine guns, and mortar systems. It also includes vehicles and non-lethal equipment. Despite the increased request, the budget's assumption of a vetted Syrian opposition force of approximately 61,000 fighters is similar to the FY 2019 budget's assumption of 60,000 to 65,000. The FY 2020 budget justification states that the request is designed to transition from major offensive operations in Syria to security operations to prevent a resurgence of ISIS.[543]

FY 2019 Funds Approved for DoS and USAID

The President signed into law the "Consolidated Appropriations Act, 2019" (P.L. 116-6, Division F), on February 14, 2019. This Act ended the partial government shutdown that began on December 22, 2018, during which the majority of DoS and USAID personnel were furloughed and the remainder were required to report to work without pay. Also during the quarter, the President's FY 2020 budget request for the DoS and USAID was sent to Congress. The Administration is seeking $40.0 billion for the DoS and USAID, a reduction of $14.4 billion (26.5 percent) from the FY 2019 appropriation approved in February.

P.L. 116-6 included a total of $54.4 billion for the DoS and USAID in FY 2019, about 30 per cent more than the Administration request of $41.9 billion. For Iraq and Syria, the

budget request was $964 million for Diplomatic Engagement and $373 million in Foreign Assistance. The congressional appropriation act specified that Foreign Assistance be increased to $407 million for Iraq and $40 million for Syria, an overall 22 per cent increase. The DoS was unable to specify the level of funding for Diplomatic Engagement for Iraq and Syria at the end of the reporting period.

The DoS regional bureau covering Iraq, the Bureau of Near Eastern Affairs, reported to the DoS OIG that Mission Iraq staffing under Chief of Mission authority includes 494 U.S. direct hires, 18 employed eligible family members, 49 third-country nationals, and 486 locally employed staff. Contractors do not fall under Chief of Mission authority, but their contracts require them to comply with Chief of Mission rules. Mission Iraq has 4,748 Americans, third-country nationals, and Iraqi contractors for a grand total of 5,795.[544]

Foreign Military Financing

Congress approved $250 million in FY 2019 for foreign military financing (FMF) in Iraq to continue support for developing Iraq's defense institutions and security forces, develop critical capabilities, and sustain existing Iraqi Army, Air Force and Counter Terrorism Service systems.[545] The DoS reported that FY 2018 funds for FMF for Iraq were primarily used to reduce the need for Contract Logistics Support and build capacity in Iraq's defense institutions, by developing human resource management systems as well as defense policy and doctrine. FY 18 FMF is aimed primarily at reforms in the Iraqi security sector. The DoS reported that three grant FMF transactions valued at $1.4 million for Iraq were approved during the reporting period to support D-ISIS efforts. The transactions supported training, the development of a forensics laboratory, and equipment for the Counter Terrorism Service.[546]

In response to DoS OIG questions about departmental oversight of arms transfers, the DoS outlined procedures under a DoD-DoS Memorandum of Understanding that requires the DoD to provide the DoS with Financial and Activity Plans that provide details of all CTEF activities, as well as for arms transfers occurring through the pseudo-FMS system. The DoS reviews final cases and makes a departmental concurrence, including intended end users, which enables the DoS to determine whether a near-term tactical requirement aligns with (or might inadvertently be in conflict with) longer-term strategic goals. The DoS reported the level of cooperation with the DoD has been excellent. In response to DoS OIG inquiries about program weaknesses, the DoS stated that its oversight would improve by expanding this level of cooperation to all cases involving U.S. defense articles, technologies, and training transferred under CTEF authority.[547]

Further, the DoS reported that receipt of copies of all divestiture reports would provide the Department with a more complete understanding of the proliferation of U.S. defense technology and articles, including type, number, and recipient units, which is necessary for the DoS to analyze the regional impact of current and future transfers and to inform policy development.[548]

The DoS stated that like FMS cases, all FMF-funded cases are subject to a comprehensive end-use monitoring program for arms sales and transfers authorized by the Arms Export Control Act, specifically by way of DoD's end-use monitoring system, known as Golden

Sentry. The DoS's end-use monitoring program, known as Blue Lantern, applies only to direct commercial sales. Blue Lanterns are conducted based on certain indicators such as a license application including a foreign party that is on the internal Directorate of Defense Trade Controls Watch List of suspect entities. Blue Lanterns are very difficult to conduct in Iraq given that it is an active war zone. While the DoS reported that U.S. Embassy and Consulate personnel in Iraq do their utmost to monitor how U.S.-origin defense articles are used and by whom, the dynamic environment in which they operate make determining the location and ultimate end-use of these articles particularly challenging. There have been no Blue Lantern end-use monitoring cases opened or closed in this quarter that specifically related to OIR or efforts to defeat ISIS worldwide.[549]

New Consulate Construction in Erbil

The New Consulate Compound (NCC) in Erbil, capital of the Iraqi Kurdistan Region, will be the largest and most expensive to build U.S. consulate compound in the world. The DoS issued its formal Notice to Proceed to the construction contractor on October 10, 2018, with substantial completion set for April 22, 2022.[550]

The Lead IG report on OIR for the third quarter, FY2018, reported the estimated project cost for the NCC was $600 million based on information provided at the project announcement attended by U.S. Ambassador Douglas and KRG Prime Minister Nechirvan Barzani in April 2018.[551] In response to questions from the DoS OIG, the Department's Bureau of Overseas Buildings Operations (OBO) sought to correct the record. OBO stated that the project cost estimate for the Erbil NCC was $795 million, and the $600 million estimate reported at the April 2018 event was not correct. OBO confirmed that Congress had appropriated the full $795 million to fund the total project budget.[552]

The original construction contract for the Erbil NCC was awarded in June 2017 for $422,470,379. Within a year of contract award, OBO reported that the DoS Contracting Officer had approved three contract modifications totaling $8,616,122.[553] As of March 31, 2019, the number of contract modifications approved increased to eight, totaling $9,766,400.[554] The DoS OIG observed that the value of the construction contract increased approximately $10 million at the time the project was only 2 percent complete.[555]

At the end of the quarter, the DoS OIG announced it is conducting an audit of OBO's design, construction, and commissioning of the Erbil NCC. DoS OIG planned to conduct research beginning April 2019 to gather project data and review pertinent documents related to the development and design of the NCC.[556]

Iraqi Federal Policemen use smoke as concealment to engage enemies as they clear rooms during part of their final training exercise prior to graduation. (U.S. Army photo)

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 January 1 through March 31, 2019.

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. 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: 1) Security, 2) Governance and Civil Society, 3) Humanitarian Assistance, 4) Stabilization, and 5) 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. Government-funded activities supporting overseas contingency operations, including those relating to Africa, Southwest Asia, Southeast Asia, and the Middle East. The Joint Planning Group meets quarterly to provide a forum for coordination of the broader Federal oversight community, including the military service IGs and audit agencies, the Government Accountability Office (GAO), and the OIGs from the Departments of Justice, the Treasury, Energy, and Homeland Security.

The most recent meeting occurred in February 2019. Deputy Inspector General for Overseas Contingency Operations Michael S. Child, Sr. kicked off the quarterly review with an overview of current trends and observations from the Lead IG trip to Iraq and Afghanistan, also in February.

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 that 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

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.

This quarter, the Lead IG agencies and their partner agencies completed 11 reports related to OIR. These reports examined various activities that support OIR, including Iraq's border security; sexual assault prevention and awareness for Air Force personnel; humanitarian, development assistance, and diplomatic security programs; contract management and internal controls; maritime terrorist threats; and financial accountability in overseas contingency operations. As of March 31, 2019, 39 projects were ongoing and 17 projects were planned.

Due to the lapse in appropriations affecting the USAID OIG from December 2018 to January 2019, not all of the USAID OIG's oversight activities were included in previous Lead IG reporting. Two USAID OIG final reports issued in October and December 2018 and other USAID OIG significant activities are discussed in Appendix E on page 110.

IGs Briefed on Future Challenges in Iraq, Afghanistan

The Inspectors General of the DoD, the DoS, and USAID traveled to Iraq and Afghanistan in February 2019 to meet with OIR and OFS senior military commanders and staff; their Coalition partners; U.S. ambassadors and country teams; and the USAID mission directors. This was the third joint trip by the three IGs responsible for Lead IG oversight of overseas contingency operations. The U.S. Government officials briefed the IGs about how recent policy, strategy and other developments present additional challenges for OIR and Operation Freedom's Sentinel (OFS).

Events in Iraq and Afghanistan continue to rapidly evolve, and there had been substantial developments since the IGs previously visited both countries, along with Qatar, in January 2018. The IGs noted that a recurring theme in Iraq and Afghanistan was uncertainty that lies ahead in light of potential U.S. troop reductions or withdrawals from both countries, and new challenges to the OIR and OFS missions that could arise because of remaining security threats.

These meetings—in Baghdad and Erbil in Iraq, and in Kabul, Afghanistan—provided valuable, firsthand insight into those challenges, which will help guide future oversight and planning activities. The trip also provided an opportunity to better coordinate the Lead IGs' oversight roles for the overseas contingency operations and their joint production of regular quarterly reports.

Relative to OIR, the IGs discussed future oversight projects that combine potential focus on effectiveness and impact of contracts and programs related to: accountability of retrograde equipment in Syria; communications and information operations; humanitarian assistance and stabilization efforts in Iraq; training and advising programs in Iraq; and DoS's Mission Iraq facilities (e.g. Embassy Baghdad and Consulate Erbil).

FINAL REPORTS BY LEAD IG AGENCIES

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Summary Audit of Systemic Weaknesses in the* Cost of War *Reports
DODIG-2019-066; March 22, 2019

The DoD OIG conducted this audit to determine whether the DoD had systemic weaknesses in the accounting for costs associated with ongoing overseas contingency operations identified in six *Cost of War* (*CoW*) audit reports from 2016 to 2018. The DoD OIG also determined the status of the 26 recommendations from the 6 *CoW* audit reports, and the actions that the DoD components took in response to those recommendations.

The DoD OIG determined that personnel in the office of the Deputy Comptroller for Program/Budget issued unreliable and outdated *CoW* reports from FY 2015 and 2016 to Congress, DoD decision makers, the GAO, and the Office of Management and Budget (OMB). Specifically, the DoD OIG and service audit agencies identified the following systemic problems with inaccurate and untimely cost reporting for OIR and OFS: Army, Navy and Air Force personnel under-reported and over-reported costs for OIR and OFS; Navy and Marine Corps personnel could not provide transaction-level detail to support

their OFS obligations and disbursements; and Deputy Comptroller for Program/Budget and Army personnel did not submit *CoW* data by the required milestones. Also, the DoD OIG and service audit agencies closed 19 of the previous 26 recommendations. The seven remaining recommendations were resolved, but remain open until the recommendations are implemented and verified by the DoD OIG. If the DoD components do not implement the corrective actions, Congress, DoD decision makers, the GAO and OMB may not be able to make informed budgetary decisions, maintain accountability of war-related overseas contingency operations funds, or determine precise spending trends for war-related overseas contingency operations appropriations.

In this capping report, the DoD OIG made four additional recommendations to address systemic internal control weaknesses. Specifically, the DoD OIG recommended that the DoD develop and implement review processes to verify that military services develop, update, and implement standard procedures, tools and systems for accurate war-related overseas contingency operations costs reporting; and that the Navy and Marine Corps develop and implement procedures to capture the required level of detail of war-related overseas contingency operations costs in the respective accounting systems. Additionally, the DoD OIG recommended that the DoD and military services enforce the deadline to report the *CoW* data or coordinate with Congress to request an adjustment, and that the Army, Navy and Air Force auditors general include follow-up audits in their FY 2020 audit plans to verify the accuracy of the *CoW* data.

All DoD components agreed with most of the recommendations. However, the DoD Deputy Comptroller for Program/Budget disagreed with the recommendation to develop and implement review processes to verify that the DoD components develop, update, and implement standard procedures, tools and systems for accurate war-related overseas contingency operations costs reporting. In the summary report, the DoD OIG requested that the Deputy Comptroller for Program/Budget provide additional comments that describe the specific actions that will be taken to update their management tools and accounting systems.

Audit of Iraqi Border Guard Equipment

DODIG-2019-057, February 13, 2019

The DoD OIG conducted this audit to determine whether the Combined Joint Task Force-Operation Inherent Resolve (CJTF-OIR) and the 1st Theater Sustainment Command (1st TSC) validated the requirements for Iraqi Border Guard (IBG) equipment against demonstrated needs, and accounted for the equipment before divestment to the Iraqi government.

Border security is critical for the Iraqi government to prevent ISIS movement between Iraq and Syria and protect western Iraqi communities. Equipment divested to the IBG forces allows them to secure the border against localized and changing ISIS threats.

The DoD OIG determined that CJTF-OIR and 1st TSC validated requirements for IBG equipment against demonstrated needs. However, 1st TSC divestment packages of IBG equipment did not match CJTF-OIR IBG equipping requests, and the components did not maintain complete accountability records of divested equipment, including documentation for vetting under the so-called Leahy law and according to Section 1236 of the FY 2015 National Defense Authorization Act. CJTF-OIR did not take responsibility for the

accountability of IBG equipment after procurement was completed and did not identify what documentation should be maintained for divestment or vetting.

As a result, CJTF-OIR does not have evidence that IBG personnel received the equipment needed to secure Iraq's borders, and risks unnecessary spending on equipment that is on hand, but identified as already divested, to fulfill IBG requirements. Without adequate documentation to validate vetting law compliance, the DoD lacks assurance that equipment, including lethal weapons and explosives, was not provided to individuals who have committed gross violations of human rights, or are aligned with terrorist groups or groups associated with the Iranian government.

The DoD OIG recommended that the CJTF-OIR Commanding General update standard operating procedures for training and equipping of IBG forces. Specifically, the DoD OIG recommended that the command require U.S. Government personnel to maintain divestment packages in a central repository; conduct annual reviews of divestment packages for completeness and accuracy; and maintain annual divestment package review results in a central repository. In addition, the DoD OIG recommended that the CJTF-OIR Commanding General and 1st TSC Commander develop, document, and implement a joint process for the accountability and divestment of equipment, to include requirements to maintain vetting documentation with divestment packages. CJTF-OIR and 1st TSC agreed with the recommendations and immediately initiated corrective actions. The full report is marked for official use only. The classified appendix provides more specific details.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of Humanitarian Assistance Cooperative Agreements Supporting Internally Displaced Persons in Iraq
AUD-MERO-19-20; March 21, 2019

The DoS OIG conducted this audit to determine whether the DoS Bureau of Population, Refugees, and Migration (PRM) monitored humanitarian assistance provided through cooperative agreements to non-governmental organizations (NGO) to support internally displaced persons (IDPs) in Iraq in accordance with Federal requirements, DoS policies and guidance, and the agreements' terms and conditions.

Cooperative agreements are assistance awards similar to grants. PRM used cooperative agreements to provide funding to NGOs for the purpose of implementing specific projects or to support an existing program or activity in Iraq. During the audit, the DoS OIG reviewed five cooperative agreements awarded to NGOs supporting IDPs in Iraq. These cooperative agreements were awarded to the International Rescue Committee; Mercy Corps; an Irish organization known as GOAL; the Norwegian Refugee Council; and International Medical Corps.

The DoS OIG determined that PRM generally complied with Federal requirements, DoS guidance, and the terms and conditions of the cooperative agreements. For example, PRM completed risk assessments, developed and implemented monitoring plans, reviewed quarterly performance progress reports, conducted programmatic desk reviews and site visits (when practicable), and used an existing DoS contract to conduct site visits in

locations that PRM staff could not reach because of security concerns. The DoS OIG also confirmed that PRM generally established award budgets by cost categories and reviewed the recipients' quarterly financial reports as required. Of the 621 expenditures reviewed, totaling $2.2 million, the DoS OIG questioned only 32 expenditures, totaling to $64,706, or about 3 percent of the total value, as unallowable or unsupported.

While PRM generally complied with Federal requirements and DoS guidance, and while the amount of questioned costs was relatively small, initially the DoS OIG noted two areas where PRM's oversight of cooperative agreements could be improved. First, PRM asked the award recipients to select the expenditures for PRM's review during spot checks rather than independently selecting the expenditures. Second, PRM should implement procedures to verify that award recipients comply with approved budget plans.

In the initial issuance of the report in March 2019, the DoS OIG made three recommendations to PRM to ensure that award recipients are using funds awarded through cooperative agreements as intended. PRM concurred with all three recommendations and, at the time the audit report was issued, DoS OIG considered all three recommendations resolved pending further action.

In early April 2019, after the quarter ended, one of the cooperative agreement recipients contacted the DoS OIG to correct inaccurate information that the recipient had provided to DoS OIG during the audit. The DoS OIG reviewed the corrected information and determined that one of the three recommendations made to PRM should not have been issued. Accordingly, that recommendation, for PRM to implement procedures to verify that award recipients comply with approved budget plans, was closed. The DoS OIG will continue to monitor PRM's implementation of the remaining two recommendations.

Audit of Bureau of Diplomatic Security Worldwide Protective Services Contract II Task Order 2–Baghdad Protective Movement Security Services

AUD-MERO-19-18; February 15, 2019

The DoS OIG conducted this audit to determine whether management and oversight of the Triple Canopy, Inc., security services task order for the U.S. Embassy in Baghdad was being conducted within Federal and DoS regulations and guidelines.

Since October 12, 2016, Triple Canopy has provided protective movement security services for the Baghdad Embassy through a task order under the DoS Worldwide Protective Services II contract. As of September 2018, the DoS Bureau of Diplomatic Security had obligated $260 million of a 'not-to-exceed' value of $812.1 million for this task order over 5 years.

The DoS OIG determined that the Bureau of Diplomatic Security's management and oversight of this task order had generally been conducted in accordance with Federal and DoS regulations and guidance. However, the DoS OIG found that the Bureau of Diplomatic Security was slow to identify and take corrective actions when Triple Canopy failed to ensure that fully trained personnel were assigned to a rapid response unit at the embassy. Specifically, the DoS OIG identified 98 personnel assigned to the rapid response unit who had not received the required 100 hours of training because the Bureau of Diplomatic Security did not have a process to ensure that only fully trained personnel were assigned to the unit. Additionally, the Bureau of Diplomatic Security did not identify this issue during monthly task order inspections using the

contracting officer's representative checklist. Management realized that Triple Canopy had not fully trained all personnel assigned to the rapid response unit during an overdue program management review conducted in December 2017. As a result, the Bureau of Diplomatic Security could not ensure that personnel assigned to the rapid response unit were fully prepared to carry out their mission of protecting diplomatic personnel and facilities at the Baghdad Embassy.

The DoS OIG made four recommendations intended to improve the Bureau of Diplomatic Security's management and oversight of this task order and to address $4.6 million in questioned costs related to the not fully trained personnel being assigned to the task order. On the basis of the DoS's responses, the DoS OIG considered all four recommendations resolved pending further action, at the time the report was issued. The full report is marked as sensitive but unclassified.

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

Performance Audit over the Adequacy of DPK Consulting's Accounting System
3-000-19-012-1; March 25, 2019

USAID headquarters in Washington, D.C. contracted with an audit firm to determine the validity of program contractor DPK Consulting's accounting system, related to its management of the USAID's Access to Justice Program, which provided legal protection for minorities and IDPs in Iraq.

USAID OIG reviewed the audit firm's report for conformity with professional reporting standards. The Access to Justice Program, managed by DPK, assisted vulnerable populations to help them understand their rights and access entitlements under Iraqi law. The program ended in September 2015. DPK Consulting continues to serve as a USAID implementer, providing technical management and advisory services on USAID's behalf to help developing and transitioning societies navigate the challenges they face.

The audit firm assessed the design of DPK's policies and key internal controls related to accounting system criteria; tested the implementation of DPK's policies and key internal controls; and, concluded on the adequacy of the accounting system. The auditors found one control deficiency related to forecasting timekeeping instead of recording time as incurred, and USAID OIG made a recommendation to USAID to address this issue.

Despite Optimism about Engaging Local Organizations, USAID had Challenges Determining Impact and Mitigating Risks
5-000-19-001-P; March 21, 2019

USAID OIG conducted this audit to determine whether USAID's local solutions initiative met its defined areas of focus, and whether USAID had implemented risk mitigation procedures for working with government ministries, local nongovernmental organizations, and local for-profit firms to implement USAID-funded programs, including in Iraq and Syria.

USAID adopted the local solutions initiative in 2010. The global initiative focused on strengthening local capacity, enhancing and promoting country ownership, and increasing sustainability of outcomes in its programs. As of FY 2015, USAID had obligated about $2.6 billion worldwide through local solutions-related activities. Up to that point and since then, USAID has relied on local organizations in Iraq to advance program objectives.

USAID OIG determined that USAID operating units were generally positive about the long-term impact of the local solutions initiative. However, USAID OIG found that USAID lacked measures to determine whether local solutions enhanced local capacity, country ownership, and sustainability. Further, USAID OIG found that USAID had developed risk mitigation procedures for local implementers but they were not being consistently followed. For example, in some operating units waivers were obtained, and in three of five operating units there was no documented plan to implement and monitor risk mitigation measures.

USAID OIG recommended that USAID implement a process to periodically monitor operating units' compliance with USAID policy to conduct full risk assessments and mitigate identified risks for local nongovernmental partners in a timely manner. Management agreed with the recommendation and is implementing corrective actions.

DCAA Independent Audit Report on Verification of Direct Cost Billed by Management Systems International, Inc. under USAID Contract AID-267-C-11-00005, for the period July 1, 2015 to December 4, 2016

8-267-19-001-D; February 7, 2019

The Defense Contract Audit Agency (DCAA) conducted this audit at the request of the USAID mission in Iraq to determine the validity of the contractor's compliance billing direct costs to USAID. Management Systems International, Inc. (MSI) implemented USAID's 5-year, $118 million Administrative Reform Project in Iraq, which was designed to enhance central executive public sector management functions related to policy making, administrative decentralization, and civil service reform.

USAID requested the audit of MSI's compliance billing direct costs under this project for the 2015-2016 period as noted in the title of the report. Specifically, auditors sought to verify more than $7.7 million in direct costs billed to USAID over the period.

The auditors determined that there were no identifiable questioned costs and expressed a qualified opinion on MSI's costs billed to USAID due to scope limitations associated with constraints on the ability to make physical observations or reconcile all transactions.

While the auditor's examination included the testing of labor costs, it was unable to complete these necessary audit procedures for: 1) real-time labor testing; 2) verifying cash payments made to cooperating country nationals in Iraq; and 3) verifying the contractor's billings for the cooperating country nationals' fringe benefit costs using the established predetermined rate. USAID OIG reviewed the audit report for conformity with professional reporting standards and provided the results of this work to USAID management.

FINAL REPORTS BY PARTNER AGENCIES

AIR FORCE AUDIT AGENCY

Sexual Assault Prevention and Response Program Management–Multiple Locations

F2019-0018-RA0000; January 17, 2019

The Air Force Audit Agency (AFAA) conducted this audit of sexual assault prevention and response programs 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. This audit was conducted in four locations: at the 379th Air Expeditionary Wing, Al Udeid Air Base, Qatar; the 380th Air Expeditionary Wing, Southwest Asia; 386th Air Expeditionary Wing, Southwest Asia; and the 455th Air Expeditionary Wing, Bagram Airfield, Afghanistan.

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, implementation, and evaluation of policies and programs to prevent and respond to sexual assault.

The AFAA determined that program personnel complied with background investigations and operations support requirements. However, deployed personnel did not meet assignment, training, and awareness requirements. Specifically, the 379th and 386th Air Expeditionary Wings' lead response coordinators and a civilian victim advocate did not meet the minimum rank and grade requirements. In addition, the 379th and 386th Air Expeditionary Wings' response coordinators did not provide training to commanders and other key personnel on sexual assault incident response oversight and medical forensic examiners training, prior to deploying. In regard to awareness, the 386th and 455th Air Expeditionary Wings' response coordinators did not provide Sexual Assault Prevention and Response program information in an adequate time, and the 380th, 386th, and 455th Air Expeditionary Wings did not promote awareness materials throughout the installations.

Additionally, at the 455th Air Expeditionary Wing, personnel did not manage reported cases and incidents in accordance with DoD and Air Force guidance. Since these issues were not systemic, the AFAA addressed them in an audit report issued directly to the Wing.

In the broader report, the AFAA recommended that the Air Force should direct Integrated Resilience Office personnel to fill deployed lead response coordinator and victim advocate positions at the appropriate rank and grade; and to verify that personnel complete all required training prior to deployment, and to promote base awareness through newcomer briefings. Management agreed with the recommendations.

NAVAL AUDIT SERVICE

Department of the Navy Husbanding and Port Services Provider Program–U.S. Fleet Forces

N2019-0013, January 9, 2019

The Naval Audit Service conducted this follow-on audit to verify that processes and internal controls over management, execution, and oversight of the Navy Husbanding and Port Services Provider (HSP) program were in place, functioning effectively, and in compliance with applicable DoD and Navy laws and regulations. The Naval Audit Service also sought to verify that agreed-to corrective actions on closed recommendations in a previous Naval Audit Service report, "Navy Husbanding and Port Services Contracts," dated September 30, 2014, were properly implemented.

The Naval Audit Service issued the previous audit following the high-profile case involving alleged fraudulent activities conducted by Glenn Defense Marine Asia contractors and Navy officials. The current audit included sites across the globe, including in Manama, Bahrain, and others that support OIR.

The Naval Audit Service determined that the Navy took substantial action in order to address previously identified weaknesses within the HSP program. However, the Naval Audit Service found that significant internal controls weaknesses within the Navy HSP program remain. Specifically, the HSP program's processes and internal controls over the management, execution, and oversight of the HSP Program were not always in place, functioning effectively, or in compliance with DoD and Navy regulations.

By not implementing sufficient internal controls and maintaining key supporting documents, the Navy is vulnerable to fraud, waste, abuse, and mismanagement. The Naval Audit Service made 25 recommendations to address weaknesses and to enhance the management, execution, and oversight of the Navy's HSP program. Two of the recommendations are considered closed, with the remainder pending completion of agreed-upon actions.

GOVERNMENT ACCOUNTABILITY OFFICE

Feasibility of Separating Amounts Designated as OCO from Base Amounts

GAO-19-211, January 28, 2019

The GAO conducted this evaluation to determine: 1) the extent to which the DoD included internal controls in its processes to account for OCO-designated amounts separately from amounts designated for base activities in the operation and maintenance (O&M) account; 2) the process, if any, that the Department of the Treasury (Treasury) used to account for OCO-designated amounts separately from amounts designated for the DoD base activities in the O&M account; 3) the extent to which the DoD's and Treasury's processes to account for OCO-designated amounts separately from amounts designated for base activities in the O&M account followed generally accepted accounting principles; and 4) the alternative approaches that could be used to account for OCO-designated amounts separately from amounts designated for base activities in the O&M account, including whether DoD or Treasury had assessed any alternatives.

Selected DoD components use coding and other internal control activities to separately account for OCO and base amounts in their O&M accounts during budget execution. The military services, U.S. Special Operations Command, and the Defense Security Cooperation Agency use coding in their financial systems and other internal control activities to help ensure separation of OCO amounts. For example, Army and Defense Security Cooperation Agency officials stated that they incorporate system controls that automatically maintain the categories of funding, such as OCO, designated during allotment through subsequent actions to ensure the OCO coding remains throughout budget execution.

The GAO referred to Federal Accounting Standards Advisory Board guidance for federal financial accounting standards and principles—which does not address the separation of OCO from non-OCO appropriations, obligations, and disbursements. Therefore, it is not possible to compare the DoD's and Treasury's processes against generally accepted accounting principles.

The GAO identified at least four alternatives to the processes Congress and DoD use to separate funding for DoD's OCO and base activities. The first alternative to the current process would be for DoD to request all funding for enduring costs through its base budget rather than its OCO budget. The second alternative would be for Congress to specify in annual DoD appropriations acts the purposes—programs, projects and activities—for which OCO amounts may be obligated. The third alternative entails Congress creating separate appropriation accounts for OCO and base funding. Under the fourth alternative, Congress would appropriate funds into a non-expiring transfer account for contingency operations.

The GAO report noted that each alternative would require action at different phases of DoD's budget process and would entail tradeoffs, as identified by responses to the questionnaire used in the evaluation. The positive and negative aspects could be a reference for Congress and DoD as they consider potential changes to processes for separating the funding of amounts for OCO and base activities.

DEPARTMENT OF JUSTICE

Audit of the FBI's Management of Maritime Terrorism Threats
Audit Division 19-18; March 21, 2019

The Department of Justice (DOJ) OIG conducted this audit of the FBI's roles and responsibilities for assessing maritime terrorist threats; preventing and responding to maritime terrorist incidents; and coordinating with DHS components to ensure seaport security.

The FBI is responsible for investigating maritime terrorism and related criminal activity, as well as gathering and sharing intelligence with key stakeholders. The FBI coordinates with Department of Homeland Security (DHS) components on maritime law enforcement and other issues, like inspections of people and cargo that enter through ports, as well as well as for vetting individuals who require access to secure maritime facilities, vessels, and critical infrastructure.

Although FBI officials stated that they view maritime terrorism threats as being low, the DOJ OIG determined that the FBI officials' views may not have been informed by all relevant information available to the FBI. For example, the DOJ OIG found that the FBI did not accurately identify and categorize maritime related incidents within its incident reporting and management system that collects, stores, and manages terrorist threats and reports of suspicious activities. As a result, the DOJ OIG found that the FBI had an inaccurate picture of maritime vulnerabilities, threats and risk assessment.

Additionally, the DOJ OIG determined that DHS components like the Transportation Security Administration (TSA) did not adequately vet applications for access to maritime vessels and facilities against terrorist watch lists, and that FBI personnel were not adequately retaining their communications with the TSA concerning the process. As a result, the DOJ OIG found that the FBI failed to maintain a thorough record of actions and information on terrorist watch list-nominated individuals seeking access to secure maritime facilities, leaving assets at those facilities vulnerable to attacks by terrorist organizations who could commit violent acts resulting in loss of life, as well as structural or economic damage.

The DOJ OIG made nine recommendations to strengthen the FBI's maritime counterterrorism activities, generally related to improving the intelligence gathering and evaluation process related to maritime terrorist threats and bolstering its coordination with DHS components on vetting and scrutiny of applicants seeking access to maritime facilities and vessels. Management concurred with the recommendations.

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2019, the Lead IG agencies and their partner agencies had 39 ongoing projects related to OIR. Tables 9 and 10 list the title and objective for each of these projects. Figure 4 describes the ongoing projects by strategic oversight area.

The following sections highlight some of these ongoing projects by strategic oversight area.

SECURITY

The DoD OIG, DOJ OIG, DHS OIG, and GAO each have ongoing audits related to security.

- The **DoD OIG** is conducting an evaluation of DoD intelligence programs related to special intelligence interrogation methods. This audit will, among other things, determine whether the OIR commander's intelligence requirements are being satisfied and whether the approaches and techniques used by interrogators adhere to applicable DoD policies and regulations.

- The **DoD OIG** is conducting an audit to determine whether the Defense Threat Reduction Agency carried out proper contractor oversight activities to meet the Jordan Border Security Program requirements.

Figure 4.

Ongoing Projects by Strategic Oversight Area

SOA 4 Stabilization 1

SOA 3 Humanitarian Assistance 1

SOA 1 Security 7

SOA 5 Support to Mission 30
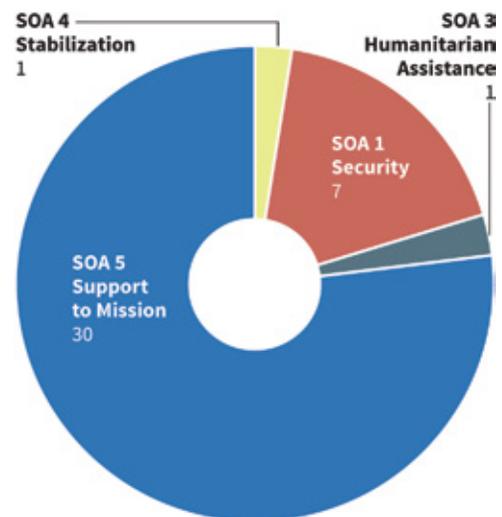
- The **DOJ OIG** is reviewing the FBI's efforts to address homegrown violent extremists and the Bureau of Prisons' counterterrorism and security efforts.
- The **DOJ OIG** is conducting a review of the Bureau of Prisons' policies, procedures, and practices for monitoring inmates with known or suspected ties to domestic and foreign terrorism as well as its efforts to prevent further radicalization among its inmate population.
- The **DHS OIG** has ongoing projects to review programs that are intended to protect the nation's critical infrastructure and to secure U.S. borders. For example, the DHS OIG is conducting evaluations on the electronic device searching procedures between U.S. ports, the methodology for Federal Air Marshal international flight coverage, and DHS's capabilities for interdicting improvised explosive devices.
- The **GAO** is evaluating U.S. Government assistance to Iraq's Ministry of the Interior to determine the amount and objectives of U.S. Government assistance to the Ministry of Interior and its forces.

GOVERNANCE AND CIVIL SOCIETY

There are no ongoing oversight projects of governance and civil society for OIR.

HUMANITARIAN ASSISTANCE

- **USAID OIG** is conducting an audit to determine what corrective actions a Syria-response implementer has taken to remedy internal control weaknesses and known gaps identified by USAID OIG investigations.

STABILIZATION

- **USAID OIG** is conducting an audit to assess USAID's management of its transition strategy for humanitarian assistance in Iraq and oversight of its humanitarian assistance and stabilization activities.

SUPPORT TO MISSION

The Lead IG agencies and their partner agencies are conducting audits related to contracting, combat readiness, and internal controls.

- The **DoD OIG** is conducting an audit to determine whether the DoD accounted for Counter-Islamic State of Iraq and Syria Train and Equip Fund equipment designated for Syria from procurement through divestment.
- The **DoD OIG** is conducting an audit to determine whether DoD components incorporated operational contract support training to force development for military and DoD civilian personnel.
- The **DoD OIG** is evaluating civilian casualty evaluation and reporting procedures to determine if there are accurate accounts of potential civilian casualties resulting from OIR airstrikes.

- The **DoS OIG** is conducting an audit to determine whether fuel acquisition, storage, and distribution in Turkey and Lebanon are performed in accordance with contract terms and Federal regulations.
- The **DoS OIG** is evaluating common challenges and best practices identified in previous DoS OIG's audits that can be replicated across the DoS to improve the invoice review process for overseas contingency operations.
- The **Air Force Audit Agency** is conducting an audit determine whether Air Force Office of Special Investigations officials effectively managed and accounted for electronic funds transfers at deployed locations.
- The **Army Audit Agency** is evaluating whether the Army has taken necessary actions to mitigate risks associated with the expeditionary contracting material weakness.

Table 9.

Ongoing Oversight Projects by Lead IG Agency, as of March 31, 2019

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 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 statutes, the Federal Acquisition Regulation, Defense Acquisition Regulations Supplement, 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.
Evaluation of 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 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.
Audit of DoD's Accountability of Equipment Designated for Syria	To determine whether the DoD accounted for Counter-Islamic State of Iraq and Syria Train and Equip Fund equipment designated for Syria from procurement through divestment.

Project Title	Objective
Audit of Jordan Border Program	To determine whether the Defense Threat Reduction Agency is ensuring the contractor provided equipment, training, and sustainment to meet the Jordan Border Security Program requirements.
Evaluation of U.S. Central Command's Kinetic Targeting Processes and Reporting Procedures	To evaluate U.S. Central Command's target development and prosecution processes, as well as post-strike collateral damage and civilian casualty assessment activities.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Compliance Review of the Emergency Action Plan for U.S. Embassy Baghdad, Iraq	To determine whether U.S. Embassy Baghdad has addressed key emergency action plan findings from the body of work composed by the DoS OIG since 2012, and if preparations for foreseeable emergencies reflect the evolving security situation in Iraq.
Lessons Learned from Audits of Contracting Officer Representative Responsibility for Overseeing Invoices for Overseas Contingency Operations Contracts	To identify 1) common challenges identified in 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 DoD 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 DoD to improve the efficacy of its invoice review process in Iraq.
Audit of Fuel Acquisition and Distribution in Lebanon and Turkey	To determine whether DoS contract oversight personnel in Lebanon and Turkey have implemented adequate controls to ensure that the fuel contractors performed acquisition, storage, and distribution of fuel in accordance with contract terms, Federal regulations, and DoS guidance, and whether the relevant DoS bureaus are adhering to fuel safety policies and procedures to ensure the safety and security of post personnel.
Audit of Cost Management and Recovery Efforts of Embassy Air in Afghanistan and Iraq	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.
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
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 investigations; and 2) if USAID eliminated oversight gaps identified by investigations of the selected Syria-response implementer.
Audit of USAID/Iraq Activities	To assess 1) USAID's management of its transition strategy for humanitarian assistance in Iraq; and 2) USAID's oversight of its humanitarian assistance and stabilization activities.

Table 10.

Ongoing Oversight Projects by Lead IG Partner Agencies, as of March 31, 2019

Project Title	Objective
AIR FORCE AUDIT AGENCY	
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 funds at deployed locations.
Container Management Program, 379th Air Expeditionary Wing, Al Udeid Air Base, Qatar	To determine whether personnel maintained accountability and effectively determined requirements for containers within the U.S. Air Forces Central Command (USAFCENT) area of responsibility.
Container Management Program, 380th Air Expeditionary Wing, Al Dhafra Air Base, United Arab Emirates	To determine whether personnel maintained accountability and effectively determined requirements for containers within the USAFCENT area of responsibility.
Container Management Program, Thumrait, Oman	To determine whether personnel maintained accountability and effectively determined requirements for containers within the USAFCENT area of responsibility.
Communications Security Assets, 39th Air Base Wing, Incirlik Air Base, Turkey	To determine whether personnel accounted for communications security assets, controlled and stored assets, and maintained accurate asset quantities in accordance with guidance.
Drug Demand Reduction Program	To determine whether personnel administered the Drug Demand Reduction Program and tested Air Force members in accordance with guidance.
Disbursements for Contingency Operations	To determine whether personnel determined cash holding requirements; accounted for and executed disbursements; and maintained supporting documents.
Communications Security Assets, 379th Air Expeditionary Wing, Al Udeid Air Base, Qatar	To determine whether personnel accounted for communications security assets, controlled and stored assets, and maintained accurate asset quantities in accordance with guidance.
Communications Security Assets, 380th Air Expeditionary Wing, Al Dhafra Air Base, United Arab Emirates	To determine whether personnel accounted for communications security assets, controlled and stored assets, and maintained accurate asset quantities in accordance with guidance.
Communications Security Assets, 386th Air Expeditionary Wing, Southwest Asia	To determine whether personnel accounted for communications security assets, controlled and stored assets, and maintained accurate asset quantities in accordance with guidance.
Air Force Communications Security Assets, 332nd Air Expeditionary Wing, Jordan	To determine whether personnel accounted for communications security assets, controlled and stored assets, and maintained accurate asset quantities in accordance with guidance.

Project Title	Objective
Communications Security Assets, 22nd Expeditionary Air Refueling Squadron, Incirlik Air Base, Turkey	To determine whether personnel accounted for communications security assets, controlled and stored assets, and maintained accurate asset quantities in accordance with guidance.
Contract Management, 332nd Air Expeditionary Wing, Jordan	To determine whether personnel managed contracts in accordance with guidance.
Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds, Air Force Office of Special Investigations Detachment 242, Ali Al Salem Air Base, Kuwait	To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for Emergency and Extraordinary Expense Funds at deployed locations.
Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds, Air Force Office of Special Investigations Detachment 241, Al Udeid Air Base, Qatar	To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for Emergency and Extraordinary Expense Funds at deployed locations.
Air Force Office of Special Investigations Emergency and Extraordinary Expense Funds, Air Force Office of Special Investigations Detachment 246, Al Dhafra Air Base, United Arab Emirates	To determine whether Air Force Office of Special Investigations officials effectively managed and accounted for Emergency and Extraordinary Expense Funds at deployed locations.
Information Technology Hardware Asset Purchasing	To determine whether Air Force personnel optimize information technology hardware asset purchasing to meet mission requirements.
Contract Management, 39th Air Base Wing, Turkey	To determine whether personnel managed contracts in accordance with guidance.
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	
Transportation Security Administration's Prevention of Terrorism Through its Foreign Repair Station Inspections	To determine whether Transportation Security Administration's inspection processes effectively identify and mitigate aircraft tampering risks, and how it works with the Department of Transportation's Federal Aviation Administration at foreign repair stations that the TSA cannot inspect.
U.S. Customs and Border Protection's Global Entry Program	To determine to what extent U.S. Customs and Border Protection's controls over Global Entry prevent high risk travelers from obtaining expedited screening.

Project Title	Objective
DEPARTMENT OF JUSTICE OFFICE OF INSPECTOR GENERAL	
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.
Audit of the Bureau of Prisons' Counterterrorism Efforts	To review 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 inmate populations.
GOVERNMENT ACCOUNTABILITY OFFICE	
Evaluation of the Office of Security Cooperation-Iraq Activities	To conduct independent analysis of the DoD and DoS 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.
U.S. Assistance to Iraq's Ministry of Interior	To determine 1) the amounts and objectives of U.S. assistance to the MOI and its forces; 2) the extent to which U.S. agencies have assessed their assistance to the MOI and its forces, and the results of the assessments; and 3) the extent to which DoD and DoS have vetted the MOI and its forces for gross violations of human rights and associations with terrorist groups or groups associated with the government of Iran.

PLANNED OVERSIGHT ACTIVITIES

As of March 31, 2019, the Lead IG agencies and their partner agencies had 17 planned projects related to OIR. Tables 11 and 12 list the project title and objective for each of these projects. Figure 5 describes the planned projects by strategic oversight area.

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

SECURITY

- The **DoD OIG** will evaluate whether Theater Support Activity's tactical signals intelligence processing, exploitation and dissemination support is sufficient to satisfy OIR priority intelligence requirements
- The **Treasury OIG** will evaluate whether Terrorist Financing and Intelligence actions are meeting Treasury's responsibilities to disrupt ISIS funding.

GOVERNANCE AND CIVIL SOCIETY

- There are no planned oversight projects of governance and civil society for OIR.

HUMANITARIAN ASSISTANCE

- There are no planned oversight projects of humanitarian assistance for OIR.

STABILIZATION

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

Figure 5.

Planned Projects by Strategic Oversight Area

SUPPORT TO MISSION

- The **DoD OIG** will conduct an audit to determine whether the Army has planned and accounted for the retrograde of U.S. military equipment from Syria.
- The **DoD OIG** will also conduct an audit to determine whether the Army developed adequate controls to ensure contractor proper oversight of base operations support services at Camp Taji, Iraq.
- The **DoS OIG** will conduct an audit to determine whether DoS and U.S. Mission Iraq personnel properly accounted for property.
- 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 **Air Force Audit Agency** will conduct an audit to determine whether personnel managed contracts in accordance with guidance.
- The **Army Audit Agency** will evaluate whether base operations support in Kuwait and Qatar meets mission needs.
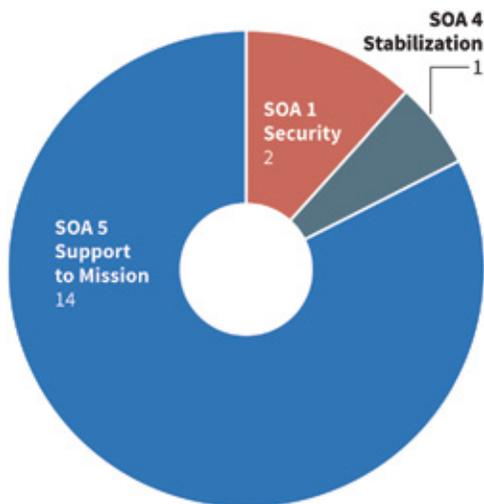
Table 11.

Planned Oversight Projects by Lead IG Agencies, as of March 31, 2019

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.
Audit of the Army's Oversight of the Base Operations Support Services Contract for Camp Taji, Iraq	To determine whether the Army developed adequate controls to ensure the contractor is providing the base operations support services at Camp Taji, Iraq, in accordance with contract requirements.
Audit of U.S. Military Equipment Retrograde from Syria	To determine whether the Army has planned and accounted for the retrograde of U.S. military equipment from Syria.
Evaluation of Tactical Signals Intelligence Processing, Exploitation and Dissemination Support to OIR and OFS	To determine whether Theater Support Activity's tactical Signals Intelligence Processing, Exploitation and Dissemination support is sufficient to satisfy OIR and OFS priority intelligence requirements
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
Audit of New Consulate Compound Construction–Erbil, Iraq	To determine whether the DoS Bureau of Overseas Buildings Operations has effective quality assurance processes in place to ensure that the contractor builds the Erbil consulate according to contract specifications.
Audit of DoS Armored Vehicle Procurement Process	To determine whether DoS contractors are providing armoring services to the DoS in compliance with contract terms and conditions.
Audit of the Property Accountability of U.S. Mission Iraq	To determine the extent to which the DoS 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 DoS Office to Monitor and Combat Trafficking in Persons' administration and oversight of grants are in accordance with applicable Federal acquisition regulations and DoS guidance.
Audit of Global Engagement Center Management of Grants and Cooperative Agreements to Counter Terrorist Messaging and Influence	To determine whether the DoS Global Engagement Center has demonstrated progress toward achieving its statutory mission of leading, synchronizing, and coordinating U.S. Government efforts to counter foreign-state and non-state actors' propaganda and misinformation.
Audit of New Embassy Compound Construction–Ankara, Turkey	To determine whether the DoS administered the design and construction contract for New Embassy Compound Ankara in accordance with Federal regulations and whether the contractor fulfilled the terms and conditions of the contract.

Project Title	Objective
Audit of Property Accountability and Transfer in Support of the Diplomatic Support Services Contract	To determine the extent to which the DoS accurately accounted for property under current life support and operations and maintenance contracts in Iraq, and the extent to which the DoS Office of Acquisitions Management and Bureau of Near Eastern Affairs have planned property transfers to the Diplomatic Support Services contract.
Audit of the Assistance Provided under the Counterterrorism Partnership Fund	To determine whether the DoS Bureau of Counterterrorism and Countering Violent Extremism has developed and implemented policies and procedures to monitor funds awarded under CTPF and the extent to which CTPF has achieved its goals.

Table 12.

Planned Oversight Projects by Lead IG Partner Agencies, as of March 31, 2019

Project Title	Objective
AIR FORCE AUDIT AGENCY	
Contract Management	To determine whether personnel managed contracts in accordance with guidance.
ARMY AUDIT AGENCY	
Army Prepositioned Stocks (APS) 5 Issuance and Return Processes	To determine whether 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 Actions to Disrupt ISIS' Finances	To determine whether Terrorist Financing and Intelligence's 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 United Arab Emirates, as well as in Germany and Washington, D.C., to conduct their OIR-related investigations.

INVESTIGATIVE ACTIVITY RELATED TO OIR

During this quarter, Lead IG investigations resulted in one contract termination and two debarments. The debarments and contract termination are discussed below.

Investigative branches of the Lead IG agencies and their partner agencies closed 18 investigations, initiated 14 new investigations, and coordinated on 116 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, computer intrusions, and 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, the DoD OIG's investigative division), the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation Command (CID), the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. This quarter, the Fraud and Corruption Investigative Working Group conducted 40 fraud awareness briefings for 382 participants.

The Dashboard on the opposite page depicts activities of this Working Group.

Contract Partially Terminated Due to Transactions Involving Iran

In February 2019, the DCIS and Army CID began an investigation of contractor Flower of the Palace, based on allegations of transactions with Iran, which are generally prohibited under U.S. law. Pursuant to the September 2018 contract, Flower of the Palace received $13 million to supply 60 armored, and 183 unarmored, non-tactical vehicles to the Taji Military Complex in Iraq.

In October 2018, Flower of the Palace purchased 133 unarmored vehicles from a dealer in the United Arab Emirates, and then contracted to transport the 133 unarmored vehicles via sea vessel to the port of Bander Lengeh, Iran. From October 16 to November 11, 2018, the vehicles were either at a location in Iran or in transit to Iraq. A November 11, 2018, Iraqi government manifest of automated entry confirmed that the 133 vehicles entered Iraq through Pashmag, a land border port of entry between Iraq and Iran. The DCIS and Army CID investigation determined that Flower of the Palace did not have authorization from the Treasury Department's Office of Foreign Assets Control to transship any vehicles through Iran. Therefore, Flower of the Palace engaged in an unauthorized transaction prohibited under U.S. law, resulting in the U.S. Government's refusal to accept any of the 133 unarmored vehicles that transited through Iran to Iraq.

ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION INHERENT RESOLVE
As of March 31, 2019

Pie chart (offense types)

- Program Irregularity 2%
- Trafficking In Persons 5%
- Projects 5%
- Theft 12%
- Grant Fraud 9%
- Corruption 20%
- Other 2%
- Computer Intrusion 1%
- Procurement Fraud 44%
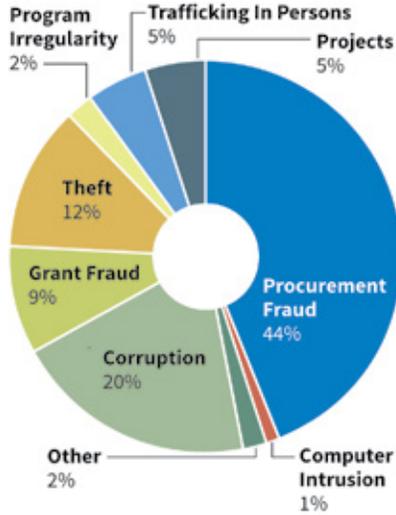
OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*

- USAID OIG: 28
- DCIS: 51
- Army CID: 18
- DoS OIG: 10
- AFOSI: 8
- NCIS: 3

SOURCES OF ALLEGATIONS

- U.S. Army 9%
- DoS 6%
- NCIS 2%
- OIG Hotlines 13%
- USAF OSI 9%
- Army CID 12%
- USAID 20%
- CENTCOM 4%
- Other 11%
- DCIS 14%
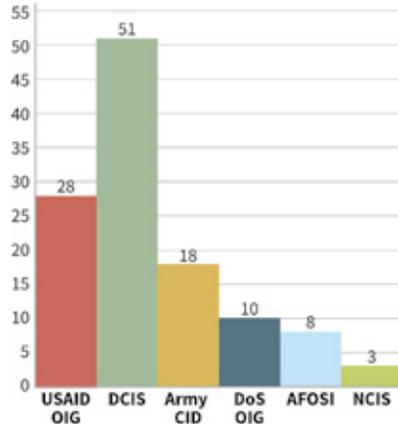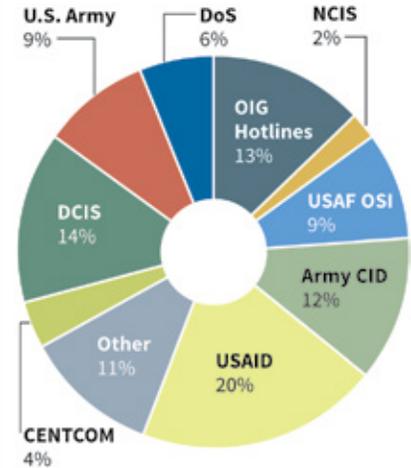
OPEN INVESTIGATIONS*
116

Q2 FY 2019 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	—
Fines/Recoveries	—
Suspensions/ Debarments	—/2
Contract Terminations	1
Personnel Actions	—
Administrative Actions	—

Q2 FY 2019 BRIEFINGS

Briefings Held	40
Briefings Attendees	382

PRIMARY OFFENSE LOCATIONS

Bulgaria, Turkey, Syria, Iraq, Qatar, United Arab Emirates (UAE), Lebanon, Jordan, Kuwait, Bahrain, Libya, Saudi Arabia, Oman

Not shown on map: Australia

Bar chart by location:
AUSTRALIA, BULGARIA, BAHRAIN, IRAN, IRAQ, JORDAN, LEBANON, LIBYA, KUWAIT, OMAN, QATAR, SAUDI ARABIA, SYRIA, TURKEY, UAE

Legend:
- = Procurement Fraud
- = Bribery
- = Program Fraud
- = Trafficking in Persons
- = Theft
- = Other
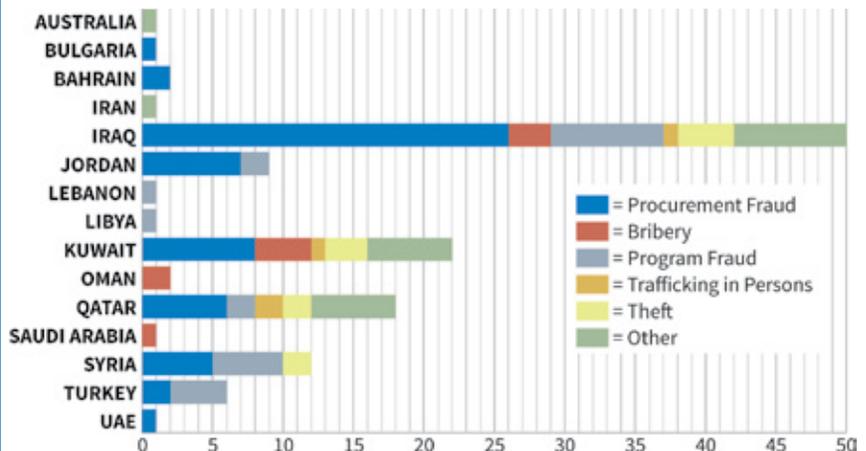
*Some investigations are joint with more than one agency and some not joint with any other agency. Therefore, the total number of Joint Open Cases may not equal the total number of Open Cases. Open Cases as of 3/31/2019.

Flower of the Palace did deliver 60 armored non-tactical vehicles within contract terms and received a partial payment of $7.2 million. However, the non-armored vehicles shipped through Iran were rejected, and the contract was partially terminated because Flower of the Palace violated the Federal Acquisition Regulation terms and conditions incorporated into the contract prohibiting unauthorized transactions involving Iran.

Contractor Debarred for Bid Rigging Scheme

On February 26, 2019, the Army Suspension and Debarment Official debarred one individual and one business following a DCIS investigation into a bid-rigging scheme for two U.S. Army Corps of Engineers construction contracts at a U.S. air base in Qatar.

The DCIS investigation determined that Shrawan Tiwari, an Indian national, conspired to win two contracts under false pretenses. The U.S. Army Corps of Engineers awarded the contracts in August 2013 to PAT USA, Inc. of Rochester Hills, Michigan, to construct eight buildings on Al Udeid Air Base in Qatar. The U.S. Air Force, managing the project with the Army Corps of Engineers, terminated the contracts in 2015 for lack of performance and failure to meet specifications. The contracts were subsequently re-opened for bids.

The DCIS investigation revealed that Tiwari conspired with two other people to form fraudulent businesses, purporting them to be woman-owned businesses, to carry out a competitive bid rigging scheme for the new contracts. The DCIS investigation revealed that Tiwari was the de facto owner of both companies. By bidding as a woman-owned American company, Tawari would avoid penalties against foreign firms and received minority preference, which he was not eligible for.

The debarment prevents Tiwari and the business associated with the scheme—PAT USA, Inc., doing business as PAT Engineering Enterprises, LLC, and PAT Technologies, PVT, Ltd.—from future contracts with the U.S. Government.

INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

DCIS has 12 ongoing "legacy" investigations related to crimes involving the OIR area of operations that occurred prior to the designation of OIR.

Australian Business Owner Sentenced for Criminal Export Violations

On March 21, 2019, the U.S. District Court for the District of Columbia sentenced David Levick, an Australian national, to 24 months in prison on 4 counts of charges involving conspiracy to export sensitive military and dual-use technology from the United States to Iran.

Levick pleaded guilty to the charges on February 1, 2019. All four counts were related to violations of the International Emergency Economic Powers Act, as well as a criminal asset forfeiture allegation, and stemmed from an investigation conducted related to Operation Iraqi Freedom/Operation New Dawn, Iraq-related operations that preceded OIR. Levick will serve 6 months of supervised release and was ordered to pay a $199,000 forfeiture and a $200 special assessment. He will be deported to Australia after serving his sentence.

A joint investigation by DCIS, the FBI and the Department of Commerce led to Levick's indictment in 2012 by a federal grand jury for conspiring to export sensitive military and

dual-use technology from the United States to Iran. The sensitive technology included components with applications in missiles, drones, torpedoes, and helicopters. Levick was the general manager of ICM Components, Inc., located in Thornleigh, Australia. Between 2007 and 2008, Levick used a broker in Florida to place orders for these goods with U.S. firms, working on behalf of an Iranian intermediary.

On December 17, 2018, Levick was extradited from Australia at the request of the United States, where he had been in custody related to charges of conspiracy and violations of the Arms Export Control Act.

HOTLINE

Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; or abuse of authority. The DoD OIG has an investigator to coordinate the hotline contacts among the Lead IG agencies and others as appropriate. During the quarter, the investigator referred 87 cases to Lead IG agencies and other investigative organizations.

As noted in Figure 6, the majority of the cases opened during the reporting period were related to procurement/contract administration, criminal allegations, personal misconduct, personnel matters, government resources, safety, trafficking in persons, reprisal, and security allegations.

Figure 6.

Hotline Activities

Government Resources and Programs 6%
Criminal Allegations 23%
Personnel Matters 15%
Trafficking in Persons 11%
Safety and Security 10%
Personal Misconduct/Ethical Violations 19%
Reprisal 6%
Procurement/Contract Administration 10%

APPENDICES

APPENDIX A
Classified Appendix to this Report

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 uses classified information provided by the DoD to provide additional information in the classified appendix. For the period January 1 through March 31 2019, the classified appendix includes the following topics:

SYRIA

- U.S. Forces Shift from Withdrawal to Drawdown as ISIS Caliphate Defeated
- Coalition Commitments Unclear Due to U.S. Drawdown
- ISIS Loses Last Territory in Syria
- USCENTCOM Reiterates Assessment that ISIS will Resurge if Sunni Socio-economic Grievances are Ignored
- ISIS No Longer Controls Oil Fields, Relies on "Hawalas" to Finance Operations
- Number of Foreign, Iraqi, and Syrian ISIS Fighters in SDF Detention Increases
- SDF Will Keep U.S.-issued Weapons, Equipment for Now
- United States and Turkey Discuss Security in Northern Syria
- United States Explores Options to Reassure Turks and Kurds
- Iranian Forces Fight ISIS in Syria
- DoD Steps Up Specialized Training of Opposition Force
- Russian Defense Systems in Syria Increase Risk to Coalition Air Access in Operations against ISIS
- Drawdown of U.S. Troops Slows Stabilization Efforts

IRAQ

- ISIS Focuses on Internal Reconstitution
- ISIS Maintains Recruiting Efforts While Stoking Sectarian Divides
- ISF Clearance Operations Marginally Diminish ISIS's Ability to Operate in Iraq
- Operation Reliable Partnership Focuses on ISF Capabilities Needed to Fight ISIS
- Iran-aligned PMF leaders Remove Commanders Opposed to Iran
- Iran Maintains Influence with the PMF
- Unrest Threatens Stability of Iraqi Government

OVERSIGHT

- Audit of Iraqi Border Guard Equipment

APPENDIX B
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 an overseas contingency operation. The DoD Inspector General is the designated Lead Inspector General 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 unclassified report covers the period from January 1 through March 31, 2019.

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 in the report, 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. 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. 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 Lead IG agency 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 Lead IG incorporates agency comments, where appropriate, and sends the report back to the agencies for a final review for accuracy. Each OIG coordinates the review process with its own agency.

APPENDIX C
Department of Justice Prosecutions

Since 2014, the Department of Justice (DoJ) has charged more than 145 individuals with international terrorism-related conduct relating to ISIS. Over the same time period, the DoJ has obtained more than 110 convictions; the remaining cases remain pending. These numbers include individuals who could be described as foreign terrorist fighters or homegrown violent extremists linked to ISIS, as well as those who may have assisted the conduct of foreign terrorist fighters or homegrown violent extremists or obstructed investigations, or cases which otherwise involved an identified link to ISIS. DoJ prosecutions resulted in people being sentenced, convicted, or pleading guilty during this quarter. Examples from the DoJ this quarter and from the previous quarter, when information was unavailable due to the partial government shutdown, are:

- **On November 6, 2018, in the Southern District of New York,** Akayed Ullah was convicted of all six counts of the Indictment, which charged him with offenses related to the detonation and attempted detonation of a bomb in a subway station on behalf of ISIS. On December 11, 2017, Ullah detonated an improvised explosive device inside a subway terminal in New York City. Shortly after the blast, members of the Port Authority of New York and New Jersey Police Department located Ullah lying on the ground in the vicinity of the explosion and he was taken into custody by law enforcement. During the course of Ullah's arrest, law enforcement officers located on his person and in the surrounding area what appeared to be the components of an exploded pipe bomb.

- **On November 14, 2018, in the Southern District of New York,** Adam Raishani, also known as "Saddam Mohamed Raishani" pled guilty to attempting to provide and conspiring to provide material support to ISIS. Beginning in at least the fall of 2015, Raishani conspired with another ISIS supporter ("CC-1") to provide material support to ISIS by means of CC-1 traveling abroad to join and fight for ISIS. On or about October 30, 2015, CC-1 departed from JFK Airport for Istanbul, Turkey, where he planned to cross into Syria to join ISIS. Raishani arranged for part of CC-1's travel and Raishani continued communicating with CC-1 following CC-1's departure. Between January and June of 2017, Raishani had a series of meetings with a confidential source and an undercover law enforcement officer, during which he admitted that he had previously helped another person (CC-1) travel overseas to join the Islamic State, and stated that he intended to travel overseas to join ISIS himself.

- **On November 26, 2018, in the Eastern District of New York,** Zoobia Shahnaz of pled guilty to providing material support to ISIS. According to court filings, between March 2017 and the date of her attempted travel to Syria on July 31, 2017, the defendant engaged in a scheme to defraud numerous financial institutions culminating in several wire transactions totaling over $150,000 to individuals and shell entities in Pakistan, China, and Turkey that were fronts for ISIS. During the time she was committing bank fraud and laundering money overseas, the defendant was accessing ISIS propaganda online, including violent jihad-related websites and message boards, and social media and messaging pages of known ISIS recruiters, facilitators, and financiers. Additionally, Shahnaz conducted numerous internet searches for information that would facilitate her entry into Syria, but ultimately was intercepted while attempting to board a flight with a multi-day layover in Istanbul, Turkey – a common point of entry for individuals travelling from Western countries to join ISIS in Syria.

- **On December 4, 2018, in the District of Hawaii,** Ikaika Erik Kang was sentenced to 25 years in prison, and 20 years of supervised release following his guilty plea to four counts of attempting to provide material support to ISIS. According to court documents and information presented in court, Kang became sympathetic to ISIS by early 2016. In late June and early July of 2018, Kang met with undercover FBI agents who he believed had connections to ISIS. He provided

them with sensitive, non-public military documents, some of which were classified at the SECRET level, 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 December 6, 2018, in the Southern District of Ohio,** Laith Waleed Alebbini was convicted of attempting and conspiring to join the ISIS. Alebbini was arrested at the Cincinnati/Kentucky International Airport the evidence at trial showed that at the time of his arrest, Alebbini had a ticket and boarding passes in hand for a flight to Amman, Jordan, with a connection in Istanbul, Turkey. The evidence also showed that Alebbini intended to make his way from Turkey into Syria in order to join ISIS there.

- **On December 18, 2018, in the Southern District of New York,** Ahmed Mohammed El Gammal was sentenced to 12 years in prison for providing and conspiring to provide material support to ISIS, aiding and abetting the receipt of military-type training from ISIS, and conspiring to receive such training. Beginning in at least April 2014, El Gammal was an outspoken online supporter of ISIS and ISIS's Caliphate in Syria. El Gammal provided an associate with the phone number for a contact in Turkey, who would be responsible for helping the associate travel from Turkey across the border to ISIS in Syria. El Gammal also communicated with the contact in Turkey regarding the associate's travel plans. In late January 2015, the associate left for Istanbul, Turkey and, after arriving in Syria, the associate received religious training and advanced military-type training from ISIS throughout 2015. On February 4, 2019, in the Northern District of Ohio, Erick Jamal Hendricks was sentenced to 15 years in prison for attempting to provide material support to ISIS. A jury convicted Hendricks last year of attempting and conspiring to provide material support to a designated foreign terrorist organization. According to court documents and trial testimony, Hendricks tried to recruit people to train together and conduct terrorist attacks in the United States on behalf of ISIS.

- **On February 26, 2019, in the Northern District of California,** Amer Sinan Alhaggagi was sentenced to 188 months in prison and 10 years of supervised release for attempting to provide material support to ISIS and identity theft charges. Alhaggagi admitted that he created social media accounts for individuals he believed were ISIS supporters.

- **On February 26, 2019, in the Eastern District of Wisconsin,** Jason Michael Ludke was sentenced to 84 months' imprisonment for conspiring to provide material support and resources to ISIS. According to a plea agreement, Ludke and a co-conspirator agreed that they would travel through Mexico to Syria and Iraq in order to join ISIS and to work under its direction and control. Ludke also recorded a video of himself pledging his allegiance to the leader of ISIS, Abu Bakr al-Baghdadi, and stating that he was ready to join ISIS. Ludke told an FBI Undercover Employee (UCE), who Ludke believed was assisting in the travel plans, that Ludke had training in jiu-jitsu and computers, which Ludke believed would benefit ISIS. On October 5, 2016, Ludke and his coconspirator were traveling to the Texas/Mexico border in order to accomplish their plan to join ISIS (in Syria or Iraq), when law enforcement located and arrested them.

- **On March 1, 2019, in the District of New Jersey,** Gregory Lepsky was sentenced to 16 years in prison for planning to construct and use a pressure cooker bomb in New York on behalf of ISIS. Following an unrelated arrest, law enforcement officers searched Lepsky's residence and found a new pressure cooker in Lepsky's bedroom closet. During searches of computers and other digital evidence, law enforcement officers found evidence of Lepsky's plan to build and detonate a bomb as part of his support for ISIS.

- **On March 21, 2019, in the Western District of North Carolina,** Alexander Smith was found guilty of two counts of making false statements in a terrorism investigation. The indictment alleges that during a February 16, 2016, interview with Special Agents from the FBI, Smith lied regarding his discussions with an FBI Confidential Human Source about his plans to travel to Syria to fight with ISIS. The indictment also alleges that Smith lied to the Special Agents about information relating to the purchase of a "buddy pass," which is a discounted airfare offered to airline employees, that he secured for a separate individual who wanted to travel overseas to Syria to support ISIS.

The Department of Justice also provided information on DoJ activities to strengthen the rule of law overseas to help counter ISIS. The DoJ stated that the success of capacity building programs may be measured over the course of years, rather than short-term quarters.[1] These efforts include providing advice to governments on counterterrorism and counter-terrorist financing laws, case-based mentoring to help develop cases against terrorist fighters and supporters, trainings on investigative techniques and best practices, partnership with the DoD on the collection and use of battlefield evidence, and providing advice on how to effectively secure courtrooms and detention centers.[2]

DoJ personnel in Iraq work to strengthen the investigative capacities of the Ministry of Interior (MoI), specifically the Organized Crime section, the Federal Investigative and Intelligence Agency, and the General Inspector Office, and provide training to the MoI's Qualification and Training Directorate to help develop curriculum and to the Criminal Evidence Investigation Directorate to develop crime laboratory analysis skills.[3] In November 2018, DoJ conducted a train-the-trainer course in basic investigative techniques for MoI personnel, training them on a variety of investigative techniques, with a specific focus on ISIS-related evidence.[4]

APPENDIX D
Treasury's Actions Against Terrorist Finances

The Department of the 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 69 individuals and entities providing support to ISIS pursuant to Executive Order 13224.

Treasury officials reported that the following notable designations were made last quarter. They were not previously reported due to the government shutdown.

- **On October 17, 2018,** Treasury imposed sanctions on Afaq Dubai, an Iraq-based money service business for moving money for ISIS. Afaq Dubai is part of ISIS's financial network that includes an array of other money service businesses, hawalas, and financial facilitators in the Middle East that we continue to investigate and target.

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

Treasury officials also provided information on the potential problems of cryptocurrencies being used by terrorist groups to transfer funds. Treasury reported that "At present, the use of convertible virtual currencies (such as bitcoin) for terrorist financing or fundraising purposes appears to be less common than other financial mechanisms. Treasury has observed attempts by ISIS to raise money through the use of virtual currency as well as limited instances of transfers using virtual currency; however, at this time Treasury does not believe that it is a significant source of the group's revenue or a critical channel for moving funds."[5]

APPENDIX E
USAID Addendum to Lead IG Reporting from October 1, to December 31, 2018

From December 22, 2018 to January 25, 2019, a lapse in appropriations resulted in a partial government shutdown, during which the USAID OIG experienced staff furloughs. As a result, the USAID OIG was unable to fully report on OCO-related developments in the Lead IG report covering October 1 to December 31, 2018.

This addendum is included to accurately record the USAID OIG's oversight activity from October 1 to December 31, 2018. The following reports are related to the USAID OIG's oversight of OIR-related humanitarian assistance programs, the activities of the USAID OIG's Syria Investigations Working Group, and USAID OIG's fraud awareness training in Syria.

Audit of International Catholic Migration Commission Under USAID Agreements AID-OFDA-A-13-00039 and AID-OFDA-A-15-00044 for the Fiscal Year Ended December 31, 2015
3-000-19-002-R; December 11, 2018

The International Catholic Migration Commission (ICMC) received an award from USAID's Office of Foreign Disaster Assistance (OFDA) in 2015 and 2016 to provide lifesaving humanitarian assistance to vulnerable IDPs in Syria. More than $900,000 in corresponding funds that ICMC expended during 2015 were subject to an annual audit that USAID OIG reviewed for adherence to professional standards.

Auditors concluded that ICMC's fund accountability statement presented fairly, in all material respects, program revenues received, and costs incurred and reimbursed for the year. The auditors did not identify any material weaknesses in internal control, any material instances of noncompliance, or questioned costs.

Audit of Agency for Technical Cooperation and Development under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2016
3-000-19-001-R; October 29, 2018

The Agency for Technical Cooperation and Development (ACTED), a French non-profit, served as a USAID OFDA and USAID Food for Peace implementer in Syria and Iraq in 2016, the year covered by this organization-wide audit. ACTED's awards in the region supported efforts to advance a range of objectives, including building the resilience of conflict affected populations inside Syria, and the performance of situational and trend analysis of IDP displacement across Iraq. ACTED contracted with an independent audit firm to conduct an annual audit of its systems in line with USAID award requirements, and USAID OIG reviewed the report for conformance with professional standards.

Auditors examined more than $50 million in expenditures, and concluded that ACTED's fund accountability statement presented fairly, in all material respects, program revenues received, costs incurred and reimbursed, and commodities and technical assistance directly procured by USAID and the DoS. The auditors did not identify any questioned costs, material weaknesses in internal control, or material instances of noncompliance, and expressed an unmodified opinion on ACTED's indirect cost rate calculations.

USAID OIG INVESTIGATORS PRESENT FINDINGS AT SIXTH SYRIA INVESTIGATIONS WORKING GROUP

In November 2018, the European Anti-Fraud Office hosted the Syria Investigations Working Group in Brussels, Belgium. The USAID OIG assisted in organizing the event and provided several presentations on case related topics. The focus of this meeting was sharing case information and building relationships with public international organization oversight and donor government counterparts working on Syria or surrounding countries with similar complex emergencies. More than 50 people attended, including representatives of the USAID OIG and the DoS OIG, and international donors and other organizations, including the UK's Department for International Development; European Anti-Fraud Office; International Federation of the Red Cross and Red Crescent Societies; Swedish International Development Cooperation Agency; United Nations Development Programme; World Food Program; World Bank; and the Norwegian Ministry of Foreign Affairs.

USAID RESUMES ALMOST $88 MILLION IN SUSPENDED PROGRAM FUNDS IN NORTHWEST SYRIA AFTER IMPLEMENTING REMEDIES

In November 2018, the Treasury Department issued a license from the Office of Foreign Asset Control (OFAC) that allowed the resumption of programming activities in northwest Syria provided that USAID follows strict guidelines enacted following a previous USAID OIG audit.

As previously reported in 2018, the USAID OIG identified terrorist diversions of USAID-funded food assistance in northwest Syria, prompting USAID to suspend about $87.9 in programming. The USAID OIG made recommendations to USAID, and the agency implemented several changes. The changes included implementing post-award vetting for prime and sub-awardees in northwest Syria, increasing in third party monitoring, requiring risk mitigation plans, adding restrictive award language to all new awards, and cost modifications for those organizations operating in northwest Syria.
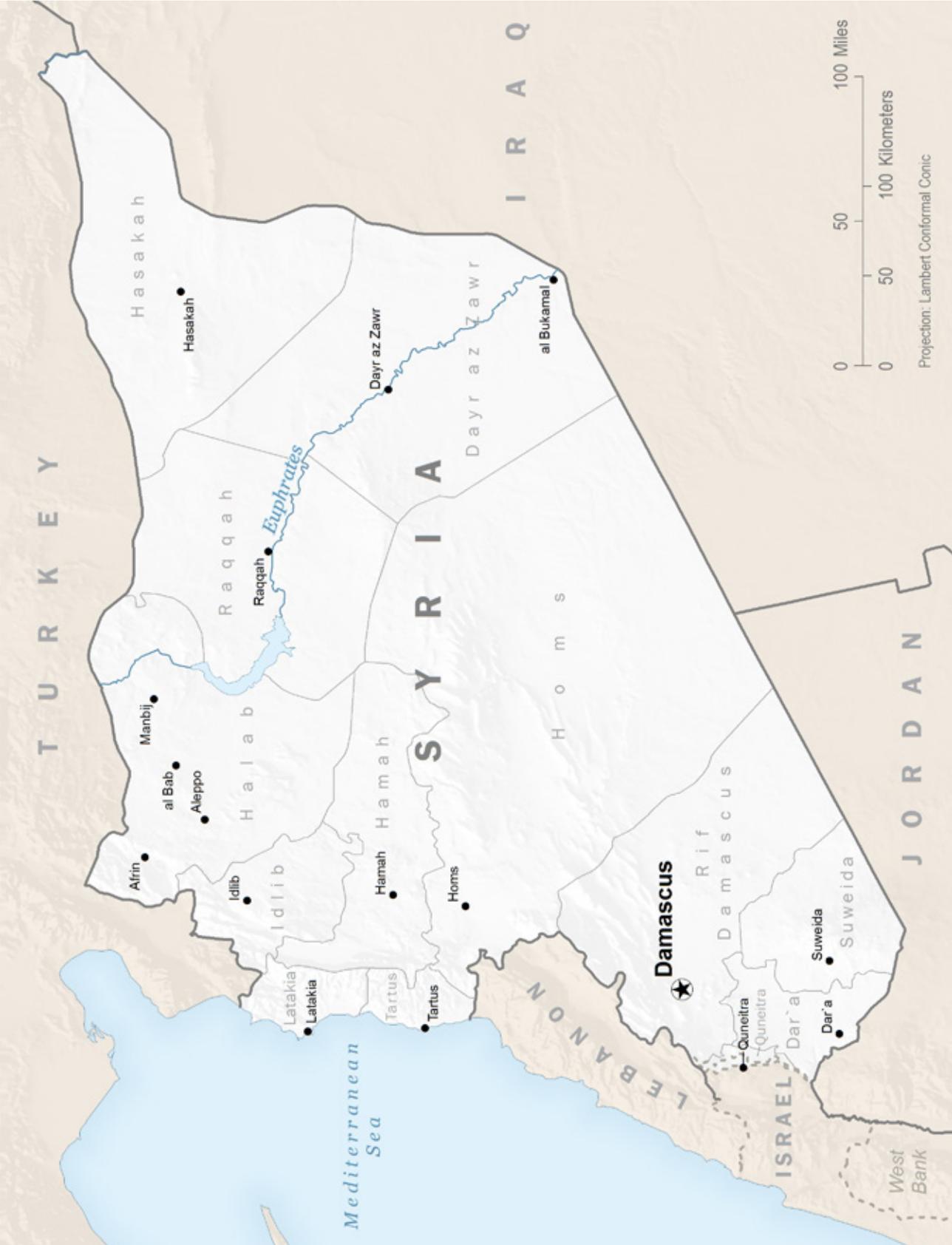
Some of the guidelines included additional risk mitigation planning, vetting for all awardees, and additional reporting to OFAC on potential diversions. The roughly $87.9 million in programs resumed following OFAC's license action.
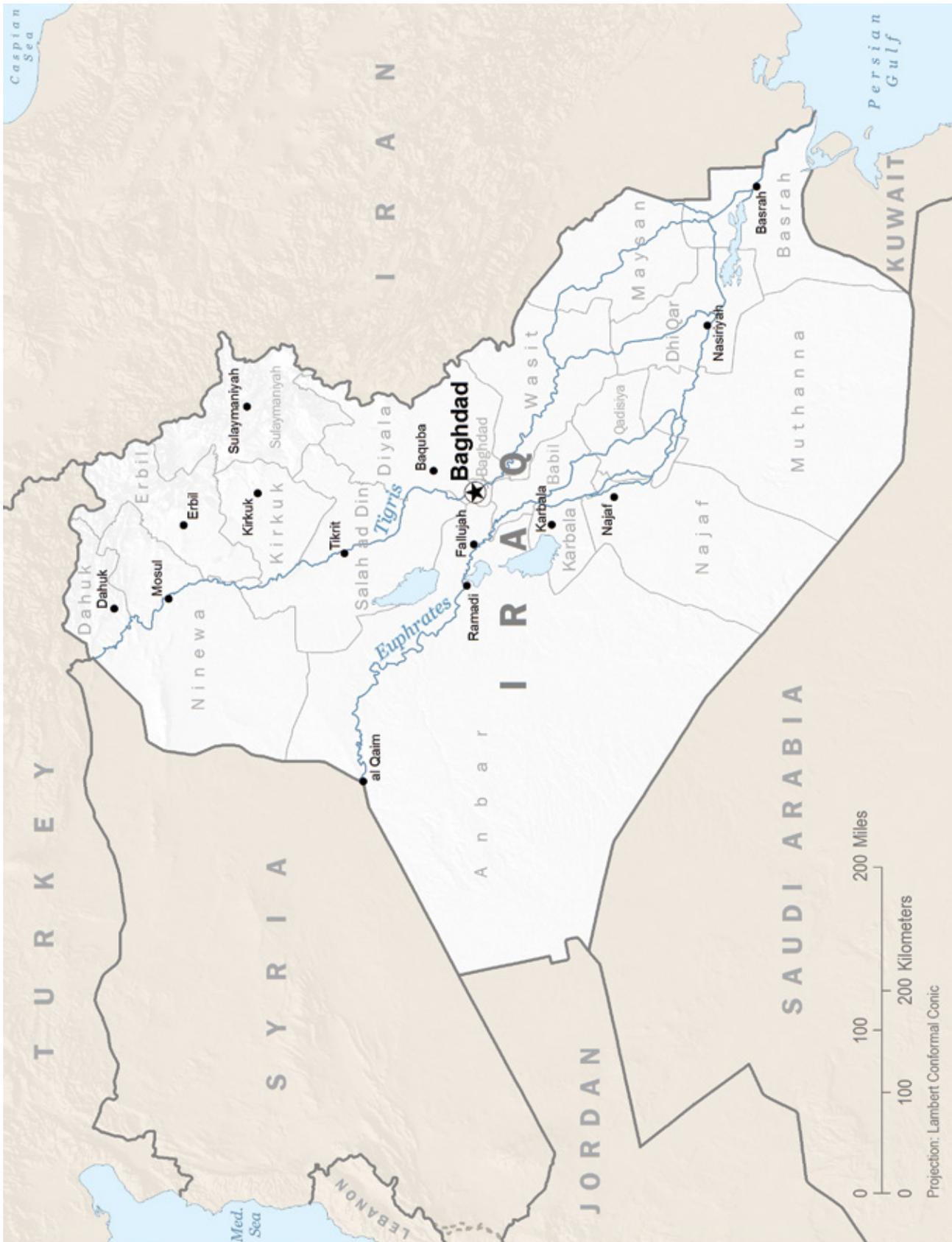
Acronyms

Acronym	
1st Eng BDE	1st Engineering Brigade
51st BDE	51st Brigade
5th ENG RMCO	5th Engineers
CJTF-OIR	Combined Joint Task Force-OIR
CN&GT	Counter Narcotics and Global Threats
CTEF	Counter-ISIS Train and Equip Fund
DIA	Defense Intelligence Agency
DISF	Dayr az Zawr Internal Security Forces
DoD OIG	Department of Defense Office of Inspector General
DoJ	U.S. Department of Justice
DoS OIG	Department of State Office of Inspector General
DMC	Dayr az Zawr Military Council
FBI	Federal Bureau of Investigation
FFP	U.S. Aid for International Development, Office of Food for Peace
FFS	Funding Facility for Stabilization
FY	fiscal year
GAO	Government Accountability Office
HTS	Hayat Tahrir al Sham
IED	improvised explosive device
IRGC	Islamic Revolutionary Guard Corps (Iran)
ISF	Iraqi Security Forces
ISIS	Islamic State of Iraq and Syria
ISR	Intelligence, surveillance and reconnaissance
KRG	Kurdistan Regional Government
LaH	Liwa al-Hamza
LaM	Liwa al Mu'atasim
Lead IG	Lead Inspector General
Lead IG agencies	Refers to DoD OIG, DoS OIG, and USAID OIG
MaT	Mughawir al Thawra
MERV	Middle Euphrates River Valley
MMC	Manbij Military Council

Acronym	
O&M	Operations and Maintenance
OCHA	UN Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operation
OFDA	U.S. Aid for International Development, Office of U.S. Foreign Disaster Assistance
OHDACA	Overseas Humanitarian Disaster Assistance and Civic Aid
OIR	Operation Inherent Resolve
ORP	Operation Reliable Partnership
OUSD(P)/ISA	Office of the Assistant Secretary of Defense for International Security Affairs
PKK	Kurdistan Workers' Party (Turkish)
PMF	Popular Mobilization Forces
PRM	Department of State, Bureau of Population, Refugees, and Migration
PUK	Patriotic Union of Kurdistan
PYD	Democratic Union Party (Kurdish)
RISF	Raqqa Internal Security Force
SAC	Syrian Arab Coalition
SDF	Syrian Democratic Forces
SHQ	Shohada al Qaryatan
START	Syrian Transition Assistance Reponse Team
Treasury	U.S. Department of the Treasury
UN	United Nations
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
USAID OIG	United States Agency for International Development Office of Inspector General
USCENTCOM	United States Central Command
USEUCOM	United States European Command
VSOLT	Vetted Syrian Opposition Logistics Team
WFP	United Nations World Food Programme
YPG	Kurdish People's Protection Units

Mediterranean Sea

TURKEY

Hasakah

Hasakah

Dayr az Zawr

Dayr az Zawr

al Bukamal

IRAQ

Euphrates

Raqqah

Raqqah

Manbij

al Bab

Aleppo

Afrin

Halab

Idlib

Idlib

Hamah

Hamah

Homs

Homs

SYRIA

Latakia

Latakia

Tartus

Tartus

LEBANON

Damascus

Rif Damascus

Quneitra

Quneitra

Dar`a

Dar`a

Suweida

Suweida

JORDAN

ISRAEL

West Bank

100 Miles

100 Kilometers

Projection: Lambert Conformal Conic

ENDNOTES

Executive Summary

1. CJTF-OIR, news release, "Coalition, Partner Forces Liberate Last Territory Held by Daesh," 3/25/2019.
2. OUSD(P)/ISA, vetting comment, 4/24/2019.
3. OUSD(P)/ISA, vetting comment, 4/24/2019; CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
4. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
5. United Nations, "Eighth report of the Secretary-General on the Threat Posed by ISIL (Da'esh) to International Peace and Security and the Range of United Nations Efforts in Support of Members States in Countering the Threat," 2/1/2019.
6. DoD, news transcript, "General Joseph Votel Senate Armed Services Committee Hearing on U.S. Central Command," 2/11/2019.
7. Mark Landler, Helene Cooper, and Eric Schmitt, "Trump to Withdraw U.S. Forces from Syria, Declaring 'We Have Won Against ISIS,'" New York Times, 12/19/2018.
8. Corey Dickstein, "White House Says 200 Troops Will Remain in Syria," Stars and Stripes, 2/22/2019.
9. The White House, fact sheet, "The United States and Our Global Partners Have Liberated All ISIS-Controlled Territory," 3/23/2019.; Greg Myre, "White House Will Keep About 400 Troops in Syria, Reversing Previous Decision," NPR, 2/22/2019.
10. OUSD(P)/ISA, vetting comment, 4/24/2019.
11. OUSD(P)/ISA, vetting comment, 4/24/2019.
12. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
13. CJTF-OIR, responses to DoD OIG request for information, 3/25/2019 and 4/10/2019.
14. OUSD(P)/ISA, vetting comment, 4/24/2019.
15. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
16. DoS, response to DoS request for information, 3/29/2019; Natasha Turak, "Turkey Rejects Accusations It's Threatening US Troops in Syria," CNBC, 12/17/2018; BBC, "Turkey's Erdogan Vows to Fight Kurdish Forces as Far as Iraq," 1/26/2018; DoD, news transcript, "Acting Secretary Shanahan and Minister Akar Remarks at the Opening of the Bilateral Meeting," 2/22/2019.
17. Natasha Turak, "Turkey Rejects Accusations It's Threatening US Troops in Syria," CNBC, 12/17/2018; BBC, "Turkey's Erdogan Vows to Fight Kurdish Forces as Far as Iraq," 1/26/2018; DoD, news transcript, "Acting Secretary Shanahan and Minister Akar Remarks at the Opening of the Bilateral Meeting," 2/22/2019.
18. CJTF-OIR, responses to DoD OIG request for information, 12/26/2018 and 6/5/2018.
19. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
20. Patrick Wintour, "Syrian Kurdish Leader: Border Force Needed to Protect Us from Turkey," Guardian, 2/19/2019; "Syrian Kurds Tell Washington They May Join Forces with Assad If US Pulls Out of Syria," Al-Monitor, 1/29/2019.
21. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
22. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
23. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
24. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
25. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
26. CJTF-OIR, response to DoD OIG request for information, 3/25/2019; USCENTCOM, response to DoD OIG request for information, 3/26/2019.
27. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
28. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
29. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
30. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
31. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
32. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
33. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
34. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
35. OUSD(P)/ISA, response to DoD OIG request for information, 3/25/2019.
36. DoS, response to DoS OIG request for information, 3/29/2019.
37. DoS, response to DoS OIG request for information, 3/29/2019.
38. DoS, response to DoS OIG request for information, 3/29/2019; USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019; USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
39. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
40. UN OCHA, "Humanitarian Update: Syrian Arab Republic," 4/4/2019, UN, "Syria Fact Sheet," 10/31/2018.
41. UN Commission of Inquiry on Syria: "Continued Hostilities and Lawlessness Countrywide Render Safe and Sustainable Returns Impossible," 2/28/2019.
42. UN, "Nearly 2 in 3 Syrians in Need of Humanitarian Aid," 3/2/2019.
43. UN, "Remarks at a UN Security Council Briefing on the Situation in Syria by Ambassador Jonathan Cohen, U.S. Deputy Permanent Representative to the United Nations", 10/29/2018; DoS PRM, response to DoS OIG request for information, 12/13/2018.
44. UN, "Remarks at a UN Security Council Briefing on the Situation in Syria by Ambassador Jonathan Cohen, U.S. Deputy Permanent Representative to the United Nations", 10/29/2018.
45. Elizabeth Tsurkov, "Assad's New Syria: A Police State with Rampant Poverty and a Playground for Superpowers," Haaretz, 3/31/2019.
46. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

47. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
48. UNCENTCOM, response to DoD OIT request for information, 3/26/2019.
49. United Nations, "Briefing to the Security Council by SRSG for Iraq Jeanine Hennis-Plasschaert New York, 13 February 2019 (As Prepared)," 2/13/2019; Alizza Rubin and Falih Hassan, "Iraq Ferry Accident Sets Off Political Upheaval in Mosul," New York Times, 3/24/2019.
50. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
51. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
52. CJTF-OIR, response to DoD OIG request for information, 3/25/2019; Julian Pecquet, "US Singles Out 'Mafia'-Like Groups as Key Threat to Iraq's Future," Al Monitor, 3/20/2019.
53. Shelly Kittleson, "Iraq Bulks Up Border Presence as IS Escapees Try to Enter," Al-Monitor, 2/18/2019.
54. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
55. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
56. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
57. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
58. DIA, response to DoD OIG request for information, 3/19/2019.
59. DIA, response to DoD OIG request for information, 3/19/2019.
60. DoS, Press Release, "State Department Terrorist Designation of HArakat al-Nujaba (HAN) and Akram 'Abbas al-Kabi," 3/5/2019.
61. Julian Pecquet, "US Singles out 'Mafia'-Like Groups as Key Threat to Iraq's Future," Al Monitor, 3/20/2019.
62. Genieve Abdo, "Iraq Prepares to Evict U.S. Troops: Pro-Iran Factions Are Pushing for the Move Just as the Islamic State is Starting to Hit Back," Foreign Policy, 3/20/2019; Farhad Alaaldin, "Parliament Bill May Not Prevent US Troops from Staying in Iraq," Al-Monitor, 3/11/2019; Alex MacDonald, "Get Out: Iraqi MPs Push Laws Calling for US Troop Withdrawal," Middle East Eye, 3/18/2019.
63. Rudaw, "Fayadh Candidacy for Interior Ministry Has Been Withdrawn: MP," 3/8/2019.
64. DoS, response to DoS OIG requests for information, 3/29/2019.
65. DoS, response to DoS OIG request for information, 3/29/2019.
66. Maya Gebeily, "Iraq Parliament Approves 2019 Budget, One of Largest Ever," Agence France-Presse, 1/25/2019.
67. Ahmed Rasheed, "Iraq Parliament Approves Budget Ending Weeks of Deadlock," Reuters, 1/23/2019.
68. Natasha Turak, "Iraq's Massive 2019 Budget Still Fails to Address Reform Needs, Experts Say" CNBC, 1/3/2019. ; Qassim Abdul-Zahra, "Iraqi Parliament Approves Budget of $112 Billion for 2019," Associated Press, 1/24/2019.
69. DoS cable, 19 BAGHDAD 127, "GOI Unlikely to Fulfill Promises on Service Delivery by Summer," 2/3/2019.
70. World Bank, "Jobs in Iraq: A Primer on Job Creation in the Short-Term," 6/15/2018.
71. Natasha Turak, "Iran Just Struck a Hoard of Deals with Iraq, and Washington Isn't Happy," CNBC, 3/20/2019; OUSD(P)/ISA, vetting comment, 4/24/2019.
72. Natasha Turak, "US Likely to Continue Iran Sanctions Waivers for Iraq, but Neutering Tehran's Influence is a Long-term Goal," CNBC World Politics, 12/5/2018; DoS, response to DoS OIG request for information, 3/29/2019.
73. Natasha Turak, "US Likely to Continue Iran Sanctions Waivers for Iraq, but Neutering Tehran's Influence is a Long-term Goal," CNBC World Politics, 12/5/2018; DoS, response to DoS OIG request for information, 3/29/2019.

The Quarter in Review

1. The White House, fact sheet, "The United States and Our Global Partners Have Liberated All ISIS-Controlled Territory," 3/23/2019.
2. The White House, statement, "Statement from the President on the Liberation of ISIS-Controlled Territory," 3/23/2019.
3. CJTF-OIR, responses to DoD OIG request for information, 3/25/2019 and 4/10/2019.
4. USCENTCOM, responses to DoD OIG request for information, 1/16/2019 and 1/24/2019.
5. The White House, fact sheet, "The United States and Our Global Partners Have Liberated All ISIS-Controlled Territory," 3/23/2019.
6. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019; Corey Dickstein, "White House Says 200 Troops Will Remain in Syria," Stars and Stripes, 2/22/2019.
7. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.
8. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
9. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
10. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.
11. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.
12. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.
13. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.
14. DoS, news transcript, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.
15. DoS, response to DoS OIG request for information, 3/22/2019.
16. Carla E. Humud, Christopher M. Blanchard, and Mary Beth D. Nikitin, "Armed Conflict in Syria," Congressional Research Service, 03/25/2019; Edith M. Lederer, "New UN Syria Envoy Sees Opportunity in Constitution Process," AP, 2/15/2019; Reuters, "Syria's Assad Says 'War Isn't Over,' Claims He's Fighting Four Wars at Once," 3/14/2019.
17. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
18. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.
19. DoD, news transcript, "En Route Gaggle by Acting Secretary Shanahan," 2/23/2019.
20. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
21. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

22. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
23. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
24. DoD OUSD(P)/ISA, vetting comment, 4/24/2019.
25. Wladimir van Wilgenburg, "Monitor: Kurdish-led SDF Forces Arrive in Moscow to Discuss Future of East Euphrates," Kurdistan 24, 12/23/2018.
26. OUSD(P)/ISA, vetting comment, 5/1/2019.
27. DoD OUSD(P)/ISA, response to DoD OIG request for information, 4/11/2019.
28. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
29. "Syrian Kurds Tell Washington They May Join Forces with Assad If US Pulls Out of Syria, "Al-Monitor, 1/29/2019.
30. Phil Stewart, "U.S. Cannot Back Syrian Forces Who Align with Assad: U.S. Commander," Reuters, 2/17/2019.
31. Patrick Wintour, "Syrian Kurdish Leader: Border Force Needed to Protect Us from Turkey," Guardian, 2/19/2019.
32. DoS, news transcript, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.
33. CJTF-OIR, news release, "Coalition, Partner Forces Liberate Last Territory Held by Daesh," 3/25/2019.
34. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
35. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
36. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
37. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
38. United Nations, Eighth report of the Secretary-General on the Threat Posed by ISIL (Da'esh) to International Peace and Security and the Range of United Nations Efforts in Support of Members States in Countering the Threat," 2/1/2019.
39. DoD, news transcript, "General Joseph Votel Senate Armed Services Committee Hearing on U.S. Central Command," 2/11/2019.
40. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
41. DoS, response to DoS OIG request for information, 4/23/2019.
42. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
43. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
44. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
45. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
46. Eric Schmitt, Ben Hubbard, Rukmini Callimachi, "ISIS Attack in Syria Kills 4 Americans, Raising New Worries About Troop Withdrawal," New York Times, 1/16/2019.
47. The Associated Press, "7 US-backed Kurdish Fighters Killed in ISIS Attack in Manbij," 3/26/2019.
48. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
49. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
50. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
51. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
52. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
53. UN Secretary-General, "Report on the Threat Posed by ISIL to International Peace and Security," 2/1/2019.
54. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
55. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
56. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
57. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
58. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
59. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
60. DoS, response to DoS OIG request for information, 4/19/2019.
61. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
62. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
63. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
64. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
65. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
66. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
67. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
68. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
69. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
70. DoD OUSD(P)/CN&GT, response to DoD OIG request for information, 3/27/2019.
71. DoD OUSD(P)/CN&GT, response to DoD OIG request for information, 3/27/2019.
72. DoD OUSD(P)/CN&GT, response to DoD OIG request for information, 3/27/2019.
73. DoS, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019; David Kenner, "All ISIS Has Left Is Money. Lots of It," The Atlantic, 03/24/2019.
74. UN Secretary-General, "Report on the Threat Posed by ISIL to International Peace and Security," 2/1/2019.
75. DoS, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.
76. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.
77. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
78. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

79. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

80. DoS, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.

81. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

82. DoS, response to DoS OIG request for information, 4/19/2019.

83. Ahmed Rasheed, "Iraq Court Sentences Four to Death for Joining ISIS," Reuters, 4/21/2019.

84. Human Rights Watch, "Everyone Needs to Confess," 3/6/2019; Ben Taub, "Iraq's Post-ISIS Campaign of Revenge," The New Yorker, 12/17/2018; Jomana Qaddour, "Victory over the Islamic State and U.S. Withdrawal from Syria,' Hudson Institute, 3/1/2019.

85. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

86. DoS, response to DoS OIG request for information, 3/29/2019.

87. DIA, response to DoD OIG request for information, 3/19/2019.

88. DIA, response to DoD OIG request for information, 3/19/2019.

89. DIA, response to DoD OIG request for information, 3/19/2019.

90. DIA, response to DoD OIG request for information, 3/19/2019.

91. DIA, response to DoD OIG request for information, 3/19/2019.

92. Agence France-Presse, "France Says Won't Take Back Syria Jihadist Fighters and Their Families," 04/05/2019; David Malet, "Is It More Dangerous to Let Islamic State Foreign Fighters from the West Return or Prevent Them from Coming Back?" 03/01/2019.

93. Joseph Hincks, "ISIS Returnees Stir Debate over Citizenship and Security," Time, 02/21/2019.

94. Rukmini Callimachi and Alan Yuhas, "Alabama Woman Who Joined ISIS Can't Return Home, U.S," New York Times, 02/20/2019.

95. DoS, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.

96. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

97. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

98. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

99. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

100. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

101. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

102. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

103. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

104. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

105. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

106. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

107. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

108. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

109. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

110. DoD OUSD(P)/ISA, response to OIG request for information, 3/35/2019, 4/5/2019.

111. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

112. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

113. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

114. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

115. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

116. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

117. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

118. DIA, response to DoD OIG request for information, 3/19/2019.

119. DIA, response to DoD OIG request for information, 3/19/2019.

120. DIA, response to DoD OIG request for information, 3/19/2019.

121. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

122. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

123. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

124. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

125. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

126. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

127. CJTF-OIR, response to DoD OIG request for information, 3/25/2019; DIA, response to DoD OIG request for information, 3/19/2019.

128. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

129. DIA, response to DoD OIG request for information, 3/19/2019.

130. DIA, response to DoD OIG request for information, 3/19/2019.

131. DoD, Office of the Chairman of the Joint Chief of Staff Public Affairs, news release, "Correction to the Record—Syria Troop Number," 3/17/2019; DoD, news transcript, "Off-Camera Press Briefing in the Pentagon Briefing Room," 1/29/2019; DoD, news transcript, "Acting Secretary Shanahan and Minister Akar Remarks at the Opening of the Bilateral Meeting," 2/22/2019.

132. DoD, Office of the Chairman of the Joint Chief of Staff Public Affairs, news release, "Correction to the Record—Syria Troop Number," 3/17/2019.

133. DoD, news transcript, "Off-Camera Press Briefing in the Pentagon Briefing Room," 1/29/2019.

134. Patrick Wintour, "Syrian Kurdish Leader: Border Force Needed to Protect Us from Turkey," Guardian, 2/19/2019.

135. Natasha Turak, "Turkey Rejects Accusations It's Threatening US Troops in Syria," CNBC, 12/17/2018; BBC, "Turkey's Erdogan Vows to Fight Kurdish Forces as Far as Iraq," 1/26/2018 DoD, news transcript, "Acting Secretary Shanahan and Minister Akar Remarks at the Opening of the Bilateral Meeting," 2/22/2019.

136. Natasha Turak, "Turkey Rejects Accusations It's Threatening US Troops in Syria," CNBC, 12/17/2018; BBC, "Turkey's Erdogan Vows to Fight Kurdish Forces as Far as Iraq," 1/26/2018 DoD, news transcript, "Acting Secretary Shanahan and Minister Akar Remarks at the Opening of the Bilateral Meeting," 2/22/2019; CJTF-OIR, reponsed to DoD OIG request for information, 3/25/2019 and 9/24/2018.

137. CJTF-OIR, response to DoD OIG request for information, 12/26/2018 and 6/5/2018.

138. Carol E. Lee, "No Syria Withdrawal Without Turkish Pledge Not to Attack Kurds, Bolton Says," 1/6/2019; Raya Jalabi and Lesley Wroughton, "Erdogan Threats against Kurds Will Not Stop Syria Withdrawal, Pompeo Says," Reuters, 1/9/2019; "Turkish Army Set to Launch New Syria Offensive-Defence Minister Ahval," 02/25/2019; Khalil Ashawi, "Turkey-backed Rebels Await 'Zero Hour' to Attack Syria's Manbij," Reuters, 01/16/2019.

139. Al-Monitor, "Erdogan: 'Nothing Will Stop Us' If Syrian Kurds Do Not Leave Manbij," 2/10/2019; Tuvan Gumrukcu, Daren Butler, Lisa Barrington, Idrees Ali, and Ali Kucukgocmen, "Turkish, U.S. Units Begin Patrols Near Northern Syria's Manbij," Reuters, 6/18/2018; DoD, news transcript, "Media Availability with Secretary Mattis," 11/21/2018; Amberin Zaman, "Can Observation Posts Calm Turkish-Kurdish Tension on Syrian Border?" Al-Monitor, 11/26/2018.

140. DoS, news transcript, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.

141. DoS, news transcript, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.

142. DoS, news transcript, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019.

143. CJTF-OIR, response to DoD OIG request for information, 3/25/2019; Tuvan Gumrukcu, Daren Butler, Lisa Barrington, Idrees Ali, and Ali Kucukgocmen, "Turkish, U.S. Units Begin Patrols Near Northern Syria's Manbij," Reuters, 6/18/2018; DoD, news transcript, "Media Availability with Secretary Mattis," 11/21/2018; Amberin Zaman, "Can Observation Posts Calm Turkish-Kurdish Tension on Syrian Border?" Al-Monitor, 11/26/2018.

144. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

145. DoD, news transcript, "Combined Joint Task force-Operation Inherent Resolve, Press Briefing by Col. Ryan Via Teleconference from Baghdad, Iraq," 11/27/2018.

146. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

147. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

148. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

149. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

150. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

151. USCENTCOM, response to DoD OIG request for information, 3/26/2019.

152. USCENTCOM, response to DoD OIG request for information, 3/26/2019.

153. USCENTCOM, response to DoD OIG request for information, 3/26/2019.

154. USCENTCOM, response to DoD OIG request for information, 3/26/2019.

155. DoS, Public Notice 10735, "In the Matter of the Designation of the Islamic Revolutionary Guard Corps (and Other Aliases) as a Foreign Terrorist Organization," U.S. Federal Register, 4/15/2019.

156. DoS, Public Notice 10735, "In the Matter of the Designation of the Islamic Revolutionary Guard Corps (and Other Aliases) as a Foreign Terrorist Organization," U.S. Federal Register, 4/15/2019.

157. USCENTCOM, response to DoD OIG request for information, 3/26/2019.

158. Reuters, "Iran Demands U.S. Leave Syria, Damascus Threatens Its Ally," 03/18/2019.

159. Raja Abdulrahim and Benoit Faucon, "Iran Moves to Cement Its Influence in Syria," The Wall Street Journal", 03/26/2019.

160. DoS, response to DoS OIG request for information, 3/29/2019.

161. USCENTCOM, response to DoD OIG request for information, 3/26/2019.

162. CJTF-OIR, responses to DoD OIG request for information, 7/3/2018 and 9/24/2018.

163. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

164. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

165. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

166. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

167. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

168. CJTF-OIR, response to DoD OIG request for information, 3/25/2019; CJTF-OIR follow-up response to DoD OIG request for information, 3/25/2019; CJTF-OIR vetting comment, 4/24/2019.

169. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

170. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

171. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

172. USCENTCOM, response to DoD OIG request for information, 3/26/2019.

173. DoD OUSD(P)/ISA, response to DoD OIG request for information, 3/20/2019.

174. Carla E. Humud, Christopher M. Blanchard, and Mary Beth D. Nikitin, "Armed Conflict in Syria: Overview and U.S. Response," Congressional Research Service, 3/25/2019.

175. Carla E. Humud, Christopher M. Blanchard, and Mary Beth D. Nikitin, "Armed Conflict in Syria," Congressional Research Service, 03/25/2019; Jonathan Power, "Getting the Priorities on Human Rights Right in Syria," Eurasia Review, 3/14/2019.

176. Carla E. Humud, Christopher M. Blanchard, and Mary Beth D. Nikitin, "Armed Conflict in Syria," Congressional Research Service, 03/25/2019; Jonathan Power, "Getting the Priorities on Human Rights Right in Syria," Eurasia Review, 3/14/2019.

177. Al-Jazeera, "Russia, Iran, Turkey to Hold Fourth Round of Syria Talks in Sochi," 2/13/2019.

178. Al-Jazeera, "Russia, Iran, Turkey to Hold Fourth Round of Syria Talks in Sochi," 2/13/2019.

179. Al-Jazeera, "Russia, Iran, Turkey to Hold Fourth Round of Syria Talks in Sochi," 2/13/2019.

180. DoS, response to DoS OIG request for information, 3/29/2019.
181. DoS, response to DoS OIG request for information, 3/29/2019.
182. DoS Counterterrorism Bureau, "Individuals and Entitites Designated by the State Department under E.O. 13224," undated; DoS, response to DoS OIG request for information, 3/29/2019; DoS, news release, "Amendments to the Terrorist Designations of al-Nusrah Front," 5/31/2019.
183. DoS, response to DoS OIG request for information, 3/29/2019.
184. Lina Sinjab, "Syria War: Jihadist Takeover in Rebel-held Idlib Sparks Alarm," BBC, 2/26/2019.
185. Vivian Yee, "Cease-Fire in Syria's Idlib Province Is at Risk after Extremists Take Over," New York Times, 1/26/2019.
186. DoS, response to DoS OIG request for information, 3/29/2019.
187. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
188. DoS, response to DoS OIG request for information, 3/29/2019; USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
189. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
190. UN, "Syria Fact Sheet," 10/31/2018.
191. UN Commission of Inquiry on Syria, "Continued Hostilities and Lawlessness Countrywide Render Safe and Sustainable Returns Impossible," 2/28/2019.
192. DoS PRM, response to DoS OIG request for information, 12/13/2018; World Food Program, "WFP Syria Situation Report #11," 12/1/2018.
193. UN OCHA, "Humanitarian Update: Syrian Arab Republic," 2/19/2019.
194. CNN, "ISIS Has Lost Its Final Stronghold in Syria, the Syrian Democratic Forces Says," 3/23/19; Ben Hubbard, "In a Crowded Syrian Tent Camp, Women and Children of ISIS Wait in Limbo," New York Times, 3/29/2019; USAID OFDA, response to USAID OIG request for information, 3/22/2019; UN OCHA, Syria: Humanitarian Response in Al Hol Camp, 4/2/2019.
195. Ben Hubbard, "In a Crowded Syrian Tent Camp, Women and Children of ISIS Wait in Limbo," New York Times, 3/29/2019.
196. UN, "Remarks at a UN Security Council Briefing on the Situation in Syria Ambassador by Jonathan Cohen, U.S. Deputy Permanent Representative to the United Nations," 10/29/2018; DoS PRM, response to DoS OIG request for information, 12/13/2018.
197. UN, "Remarks at a UN Security Council Briefing on the Situation in Syria by Ambassador Jonathan Cohen, U.S. Deputy Permanent Representative to the United Nations," 10/29/2018.
198. Elizabeth Tsurkov, "Assad's New Syria: A Police State with Rampant Poverty and a Playground for Superpowers," Haaretz, 3/31/2019.
199. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
200. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
201. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
202. DoS PRM, response to DoS OIG request for information, 4/16/2019.
203. DoS PRM, response to DoS OIG request for information, 4/12/2019.
204. DoS PRM, response to DoS OIG request for information, 3/22/2019.
205. DoS PRM, response to DoS OIG request for information, 4/11/2019.
206. Al Jazeera, "Red Cross: Hundreds of Unaccompanied Children Flood Syrian Camps," 4/3/2019.
207. Al Jazeera, "Red Cross: Hundreds of Unaccompanied Children Flood Syrian Camps," 4/3/2019.
208. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
209. USAID OFDA and FFP, response to USAID OIG request for information, 12/17/2018.
210. DoS PRM, response to DoS OIG request for information, 12/13/2018.
211. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
212. USAID OFDA and FFP, response to USAID OIG request for information, 12/17/2018.
213. Madeline Edwards, "Jordanian Border Opening Brings Hope but New Hardships in War-weary Dara," Middle East Eye, 12/1/2018.
214. UN, "Remarks at a UN Security Council Briefing on the Situation in Syria by Ambassador Jonathan Cohen, U.S. Deputy Permanent Representative to the United Nations," 10/29/2018; Roy Gutman and Kimberly Dozier, "Russia Starved People in a U.S.-Controlled Corner of Syria, and Trump Let It Happen," The Daily Beast, 11/13/2018.
215. UN, "Briefing to the Security Council on the Humanitarian Situation in Syria by Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, Mark Lowcock," 11/29/2018; Syrian Network for Human Rights, "The Jordanian Government Bears Direct Responsibility for the Suffering in al Rukban Camp," 11/14/2018.
216. UN Security Council, "Minutes of 8236th Meeting," 4/17/2018.
217. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
218. USAID OFDA and FFP, response to USAID OIG request for information, 12/17/2018; DoS PRM, response to DoS OIG request for information, 4/23/2019.
219. DoS, response to DoS OIG request for information, 3/27/2019
220. UN OCHA, "Briefing to the Security Council on the humanitarian situation in Syria by Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, Mark Lowcock," 2/26/2019.
221. DoS, response to DoS OIG request for information, 3/27/2019
222. UN Security Council, report, "January 2019 Monthly Forecast," 12/27/2018.
223. Congressional Research Service, Armed Conflict in Syria: Overview and U.S. Response, RL33487, updated, 3/25/2019.
224. UN Security Council, report, "January 2019 Monthly Forecast," 12/27/2018.
225. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
226. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
227. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
228. DoS PRM, response to DoS OIG request for information, 12/13/2018.
229. USAID OFDA and FFP, response to USAID OIG request for information, 12/17/2018.

230. World Food Program, "WFP Syria Situation Report #11," 12/01/2018.
231. DoS PRM, response to DoS OIG request for information, 12/13/2018.
232. UN, "Briefing to the Security Council on the Humanitarian Situation in Syria by Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, Mark Lowcock," 12/13/2018.
233. Relief Web, "10 things you need to know about Idlib province in Syria today," 9/12/2018; USAID OFDA and FFP, response to USAID OIG request for information, 12/17/2018.
234. Ben Parker, "What is Humanitarian Deconfliction," IRIN, 11/13/2018.
235. C. Hayes Wong and Christine Yen-Ting Chen, "Ambulances Under Siege in Syria," BMJ Global Health, 9/28/2018.
236. USAID OIG Investigations, response to USAID OIG request for additional information," 4/23/2019.
237. USAID, OIG/Investigations Memorandum to USAID Acting Assistant Administrator for the Bureau for Democracy, Conflict, and Humanitarian Assistance, 08/20/2018.
238. USAID OIG, "OIG/I Investigations in Syria Summary," 9/07/2018.
239. UK Government, news release, "Alert for Charities Operating in Syria or Turkey about Aid Passing through the Bab Al-Hawa Crossing," 12/3/2018.
240. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
241. USAID OFDA and FFP, response to USAID OIG request for information, 12/17/2018.
242. USAID, "Syrian Humanitarian Monitoring Project," 9/30/2015.
243. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
244. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
245. DoS PRM, response to DoS OIG request for information, 12/13/2018.
246. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019 Endnote 254: DoS, PRM response to DoS OIG request for information, 4/22/2019.
247. DoS, PRM response to DoS OIG request for information, 4/22/2019
248. DoS, PRM response to DoS OIG request for information, 4/22/2019.
249. DoS, response to DoS OIG request for information, 3/29/2019.
250. USAID OFDA and FFP, response to USAID OIG request for information, 3/22/2019.
251. DoS, response to DoS OIG request for information, 3/29/2019.
252. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
253. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
254. DoS PRM, response to DoS OIG request for information, 4/22/2019.
255. DoS, response to DoS OIG request for information, 3/29/2019.
256. DoS, response to DoS OIG request for information, 3/29/2019.
257. DoS, response to DoS OIG request for information, 3/29/2019.
258. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
259. DoS, response to DoS OIG request for information, 3/29/2019.
260. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
261. USCENTCOM, response to DoS OIG request for information, 3/26/2019.
262. USCENTCOM, response to DoS OIG request for information, 3/26/2019.
263. USCENTCOM, response to DoS OIG request for information, 3/26/2019.
264. USCENTCOM, response to DoS OIG request for information, 3/26/2019.
265. USCENTCOM, response to DoS OIG request for information, 3/26/2019.
266. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
267. DoS, response to DoS OIG request for information, 3/29/2019; DoS OIG, "Audit of Department of State Humanitarian Assistance in Response to the Syrian Crisis," AUD-MERO-15-22, 3/2015; DoS OIG, "Audit of Department of State Management and Oversight of Non-Lethal Assistance Provided for the Syrian Crisis," AUD-MERO-15-39, 9/2015; DoS OIG, "Inspection of Embassy Ankara, Turkey," ISP-1-16-24A, 9/2016; DoS OIG, "Audit of the Department of State Vetting Process for Syrian Non-Lethal Assistance," AUD-MERO-17-01, 11/2016; DoS OIG, "Inspection of the Bureau of Near Eastern Affairs," ISP- I-17-22, 5/2017; DoS OIG, "Department of State Stabilization Programs in Syria Funded Under the Further Continuing and Security Assistance Appropriations Act 2017," ISP-1-18-29, 9/2018.
268. DoS OIG, OIG Inspection Report, DoS Stabilization Programs in Syria Funded Under the Further Continuing and Security Assistance Appropriations Act 2017, ISP-1-18-29, 9/2018.
269. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019; DoS, response to DoS OIG request for information, 4/23/2019.
270. DoS, Briefing on the Status of Syria Stabilization Assistance and Ongoing Efforts To Achieve an Enduring Defeat of ISIS, David M. Satterfield, Acting Asst. Secretary, Bureau of Near Eastern Affairs, 8/17/2018.
271. DoS, response to DoS OIG request for information, 4/23/2019.
272. DoS, response to DoS OIG request for information, 3/29/2019.
273. DoS, response to DoS OIG request for information, 3/29/2019.
274. DoS, response to DoS OIG request for information, 3/29/2019.
275. DoS, news transcript, "Special Representative for Syria Engagement and Special Envoy for the Global Coalition To Defeat ISIS Amb. James F. Jeffrey," 3/25/2019.
276. USAID OTI, response to USAID request for information, 4/5/2019.
277. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
278. USAID ME and OTI, response to USAID OIG request for information, 3/22/2019.
279. USAID ME, response to USAID OIG request for information, 4/27/2019.
280. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
281. Qassim Abdul-Zahra and Philip Issa, "From Syria, IS Slips into Iraq to Fight Another Day," Associated Press, 2/22/2019; Barbara Starr, "ISIS Fighters Have Been Fleeing from Syria into Iraq, Perhaps with Millions of Dollars in Tow," CNN, 2/18/2019; Mustafa Saadoun, "Has Islamic State Returned to Iraq?" Al-Monitor, 3/5/2019.
282. DIA, response to DoD OIG request for information, 3/19/2019.

283. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
284. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
285. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
286. Qassim Abdul-Zahra and Philip Issa, "From Syria, IS Slips into Iraq to Fight Another Day," Associated Press, 2/22/2019; Barbara Starr, "ISIS Fighters Have Been Fleeing from Syria into Iraq, Perhaps with Millions of Dollars in Tow," CNN, 2/18/2019.
287. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
288. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
289. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
290. CJTF-OIR, responses to DoD OIG requests for information, 3/25/2019.
291. DIA, response to DoD OIG request for information, 3/19/2019.
292. Mustafa Mahmoud, Ahmed Rasheed, and John Davison, "Militants Kill Seven Iraqi Shi'ite Paramilitaries in Northern Iraq," Reuters, 3/7/2019.
293. Ghazwan Hassan, Adam Hadi, and Ahmed Rasheed, "Bomb Attacks Kill Four Policemen in Northern Iraq: Police," Reuters, 1/27/2019; Qassim Abdul-Zahra, "Roadside Bomb Kills 9 Militia Fighters North of Baghdad," Associated Press, 2/14/2019; Bas News, "Twin Bomb Blasts Kill, Wound 15 Hashd al-Shaabi Militiamen in Iraq," 2/14/2019.
294. Mustafa Mahmoud and Ahmed Aboulenein, "Car Bomb Kills Soldier Near Iraq's Kirkuk," Reuters, 1/23/2019; Salih Elias, Jamal Badrani, and John Davison, "Car Bomb Blast Kills Two in Iraq's Mosul: Medics," Reuters, 3/8/2019.
295. DoD OIG analysis of open source information.
296. DIA, vetting comment, 5/1/2019.
297. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
298. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
299. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
300. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
301. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
302. CJTF-OIR, responses to DoD OIG request for information, 3/25/2019.
303. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
304. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
305. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
306. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
307. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
308. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
309. DIA, response to DoD OIG request for information, 3/19/2019.
310. CJTF-OIR, response to DoD OIG request for information, 3/25/2019; DoD OIG analysis of open source information.
311. DIA, response to DoD OIG request for information, 3/19/2019.
312. Jeff Seldin, "Manbij Blast Reflects IS's Deep Reach in Syria," Voice of America, 1/17/2019.
313. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
314. Qassim Abdul-Zahra and Philip Issa, "From Syria, IS Slips Into Iraq to Fight Another Day," Associated Press, 2/22/2019; Arwa Damon, Ghazi Balkiz, Muwafaq Mohammed, and Brice Laine, "Iraq Defeated ISIS More than a Year Ago. The Group's Revival is Already Underway," CNN, 3/5/2019.
315. Alissa Rubin, "ISIS Kidnaps and Kills Truffle Hunters in Iraq's Western Desert," New York Times, 3/19/2019.
316. Alissa Rubin, "ISIS Kidnaps and Kills Truffle Hunters in Iraq's Western Desert," New York Times, 3/19/2019.
317. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
318. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
319. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
320. USCENTCOM, response to DoD OIG request for information, 1/9/2019.
321. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
322. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
323. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
324. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
325. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
326. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
327. CJTF-OIR, news release, "Iraqi Security Forces Working Hard to Deny Daesh Transition," 3/13/2019.
328. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
329. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
330. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
331. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
332. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
333. Shelly Kittleson, "Iraq Bulks up Border Presence as IS Escapees Try to Enter," Al-Monitor, 2/18/2019.
334. Shelly Kittleson, "Iraq Bulks up Border Presence as IS Escapees Try to Enter," Al-Monitor, 2/18/2019.
335. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
336. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
337. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.

338. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
339. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
340. Transparency International, "Corruption Perceptions Index, 2018," 2018; Transparency Germany, "Lessons Learned: Corruption as a Threat to Security and the Stability of State," 4/12/2019; France 24, "Ferry Disaster Shines Spotlight on Corruption in Iraq," 3/30/2018; David Kenner, "All ISIS Has Left is Money. Lots of It," The Atlantic, 3/24/2019.
341. Nabih Bulos, "Iraq's New War Against the Islamic State: Halting the Group's Budding Rural Resurgence," Los Angeles Times, 3/8/2019.
342. Shelly Kittleson, "Turkey and Iraq Team Up on Counterterrorism as Locals Aid in Arrests," TRT World, 1/14/2019.
343. Shelly Kittleson, "Turkey and Iraq Team Up on Counterterrorism as Locals Aid in Arrests," TRT World, 1/14/2019.
344. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
345. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
346. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
347. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
348. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
349. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
350. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
351. DoS, response to DoS OIG request for information, 4/16/2019.
352. DoS, response to DoS OIG request for information, 4/16/2019.
353. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
354. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
355. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
356. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
357. Nabih Bulos, "Iraq's New War Against the Islamic State: Halting the Group's Budding Rural Resurgence," Los Angeles Times, 3/8/2019.
358. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
359. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
360. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
361. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
362. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
363. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
364. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
365. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
366. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
367. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
368. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
369. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
370. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
371. Fazel Hawramy, "Peshmerga Unification in Jeopardy," London School of Economics and Political Science, 1/15/2018.
372. Fazel Hawramy, "Peshmerga Unification in Jeopardy," London School of Economics and Political Science, 1/15/2018.
373. Jonathan Spyer, "ISIS Finds a Niche in Northern Iraq," Wall Street Journal, 12/5/2018; Rudaw, "ISIS Exploits Peshmerga-ISF Security Gaps: Barzani, US Commander," 6/4/2018; Rudaw, "Peshmerga 'Turn Down' Iraqi Request to Pursue ISIS into Kurdish Controlled Area," 7/4/2018; Jared Keller, "ISIS is Reportedly Biding Its Time Ahead of a Bloody Iraqi Comeback," Task and Purpose, 12/26/2018; Lead Inspector General, "Operation Inherent Resolve and Operation Pacific Eagle-Philippines, Report to the United States Congress, January 1, 2018-March 31, 2018," May, 2018; Lead Inspector General, "Operation Inherent Resolve and Other Overseas Contingency Operations, Report to the United States Congress, July 1, 2018-September 30, 2018," November, 2018.
374. Margaret Coker, "With Iraqi-Kurdish Talks Stalled, Phone Diplomacy Averts New Clashes," New York Times, 11/12/2017; Angela Dewan, Hamdi Alkashali, and Sarah Sirgany, "Iraqi Forces Take Key City Kirkuk from Kurdish Control," CNN, 10/16/2017.
375. Jonathan Spyer, "ISIS Finds a Niche in Northern Iraq," Wall Street Journal, 12/5/2018; Rudaw, "ISIS Exploits Peshmerga-ISF Security Gaps: Barzani, US Commander," 6/4/2018; Rudaw, "Peshmerga 'Turn Down' Iraqi Request to Pursue ISIS into Kurdish Controlled Area," 7/4/2018; Jared Keller, "ISIS is Reportedly Biding Its Time Ahead of a Bloody Iraqi Comeback," Task and Purpose, 12/26/2018; Lead Inspector General, "Operation Inherent Resolve and Operation Pacific Eagle-Philippines, Report to the United States Congress, January 1, 2018-March 31, 2018," May, 2018; Lead Inspector General, "Operation Inherent Resolve and Other Overseas Contingency Operations, Report to the United States Congress, July 1, 2018-September 30, 2018," November, 2018.
376. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
377. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
378. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
379. CJTF-OIR response to DoD OIG request for information, 3/25/2019.
380. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
381. International Crisis Group, "Iraq's Paramilitary Groups: The Challenge of Rebuilding a Functioning State," 7/30/2018.
382. DIA, response to DoD OIG request for information, 3/19/2019.
383. DIA, response to DoD OIG request for information, 3/19/2019.

384. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
385. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
386. Renad Mansour, "Why Are Iraq's Paramilitaries Turning on Their Own Ranks?" Washington Post, 2/18/2019.
387. Naza Mohamed, "Iraq's Hashd al-Shaabi to Move Offices Outside Cities," Anadolu Agency, 2/15/2019.
388. DIA, response to DoD OIG request for information, 3/19/2019.
389. DIA, response to DoD OIG request for information, 3/19/2019.
390. DIA, response to DoD OIG request for information, 3/19/2019.
391. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
392. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
393. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
394. CJTF-OIR, response to DoD OIG request for information, 3/25/2019.
395. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
396. DIA, response to DoD OIG request for information, 3/19/2019.
397. DIA, response to DoD OIG request for information, 3/19/2019.
398. DoS, news release, "State Department Terrorist Designation of Harakat al-Nujaba (HAN) and Akram 'Abbas al-Kabi," 3/5/2019.
399. Radio Farda, "U.S. Sanctions the Nujaba Militia of Iraq Backed by Iran," 3/6/2019; Bill Roggio, "US Adds Iranian-backed Shia Militia and Its Leader to List of Global Terrorists," Long War Journal, 3/5/2019.
400. Julian Pecquet, "US Singles out 'Mafia'-Like Groups as Key Threat to Iraq's Future," Al Monitor, 3/20/2019.
401. Julian Pecquet, "US Singles out 'Mafia'-Like Groups as Key Threat to Iraq's Future," Al Monitor, 3/20/2019.
402. DoS, response to DoS OIG request for information, 3/29/2019.
403. DoS, response to DoS OIG request for information, 3/29/2019.
404. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
405. CJTF-OIR, response to DoD OIG request for information, 3/26/2019.
406. USCENTCOM, response to DoD OIG request for information, 3/25/2019.
407. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
408. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
409. Omar Sattar, "Varying Head Counts of US Forces in Iraq Stir Controversy," Al-Monitor, 1/29/2019; Middle East Monitor, "Iraq Mulls Law That Would End Foreign Military Presence," 1/25/2019.
410. Geneieve Abdo, "Iraq Prepares to Evict U.S. Troops: Pro-Iran Factions Are Pushing for the Move Just as the Islamic State is Starting to Hit Back," Foreign Policy, 3/20/2019; Farhad Alaaldin, "Parliament Bill May Not Prevent US Troops from Staying in Iraq," Al-Monitor, 3/11/2019; Alex MacDonald, "Get Out: Iraqi MPs Push Laws Calling for US Troop Withdrawal," Middle East Eye, 3/18/2019.
411. USCENTCOM, response to DoD OIG request for information, 3/26/2019.
412. USCENTCOM, response to DoD OIG request for information, 12/21/2018.
413. DoS, response to DoS OIG request for information, 3/22/2019.
414. Ahmed Rasheed, "Iraq Appoints Two More Ministers But Government Still Incomplete," Reuters, 12/24/2018.
415. Rudaw, "Fayadh Candidacy for Interior Ministry Has Been Withdrawn: MP," 3/8/2019.
416. Rudaw, "KDP-PUK Deal Paves Way for New Regional Government," 4/3/2019.
417. DoS, response to DoS OIG request for information, 3/29/2019.
418. International Crisis Group, "After Iraqi Kurdistan's Thwarted Independence Bid," 3/27/2019.
419. Amberin Zaman, "Iraqi Kurds Urge Their Syrian Cousins to Make Peace With Damascus," Al Monitor, 3/14/2019.
420. Jack Detsch, "Iraqi Kurdish Fighters Dealt Setback in Pentagon Budget," Al Monitor, 4/2/2019.
421. DoS, response to DoS OIG request for information, 3/29/2019.
422. Maya Gebeily, "Iraq Parliament Approves 2019 Budget, One of Largest Ever," Agence France-Presse, 1/25/2019.
423. International Crisis Group, "After Iraqi Kurdistan's Thwarted Independence Bid," 3/27/2019.
424. Ahmed Rasheed, "Iraq Parliament Approves Budget Ending Weeks of Deadlock," Reuters, 1/23/2019.
425. Dr. Abbas Kadhim, "Nearly One Hundred Days In, How is Iraq's New Government Performing?" Atlantic Council, 1/30/2019.
426. John Lee, "Oil Ministry Finalizes Export Figures," Iraq Oil & Gas News, 2/27/2019, 2/26/2019, 4/1/2019.
427. DoS, cable, 19 BAGHDAD 61, 1/19/2019.
428. Qassim Abdul-Zahra, "Iraqi Parliament Approves Budget of $112 Billion for 2019," Associated Press, 1/24/2019.
429. Natasha Turak, "Iraq's Massive 2019 Budget Still Fails to Address Reform Needs, Experts Say" CNBC, 1/3/2019. ; Qassim Abdul-Zahra, "Iraqi Parliament Approves Budget of $112 Billion for 2019," Associated Press, 1/24/2019.
430. DoS, cable, 19 Baghdad 127, "GOI Unlikely to Fulfill Promises on Service delivery by Summer," 2/3/2019.
431. DoS, cable, 19 BAGHDAD 127, "GOI Unlikely to Fulfill Promises on Service delivery by Summer," 2/3/2019.
432. DoS, response to DoS OIG request for information, 3/29/2019.
433. World Bank, "Jobs in Iraq: A Primer on Job Creation in the Short-Term," 6/15/2018.
434. DoS, response to DoS OIG request for information, 3/29/2019.
435. DoS, response to DoS OIG request for information, 3/29/2019.
436. DoS, response to DoS OIG request for information, 3/29/2019.
437. USAID, response to USAID OIG request for information, 3/27/2019
438. DoS, response to DoS OIG request for information, 3/29/2019.
439. Natasha Turak, "Trump Grants Iraq a New 90-day Sanctions Waiver to Buy Iranian Energy: Source," CNBC, 3/19/2019.
440. Iraq Industry & Trade News, "Iraqi Ministry of Electricity and GE Power Celebrate Inauguration of Baghdad West North Substation," 1/25/2019.
441. DoS, cable, 19 BAGHDAD 127, 2/3/2019.
442. Natasha Turak, "Trump Grants Iraq a New 90-day Sanctions Waiver to Buy Iranian Energy: Source," CNBC, 3/19/2019.
443. Natasha Turak, "Trump Grants Iraq a New 90-day Sanctions Waiver to Buy Iranian Energy: Source," CNBC, 3/19/2019.
444. Natasha Turak, "Trump Grants Iraq a New 90-day Sanctions Waiver to Buy Iranian Energy: Source," CNBC, 3/19/2019.
445. John J. Catherine, "Iraq Claims It Will Maintain Current Electricity Production Throughout Summer," Kurdistan 24, 3/14/2019.

446. Lesley Wroughton, "U.S. Grants Iraq 90-Day Waiver to Buy Iranian Energy: State Dept.," Reuters, 3/20/2019.
447. John J. Catherine, "Iraq Claims It Will Maintain Current Electricity Production Throughout Summer," Kurdistan 24, 3/14/2019.
448. Natasha Turak, "Trump Grants Iraq a New 90-day Sanctions Waiver to Buy Iranian Energy: Source," CNBC, 3/19/2019.
449. Natasha Turak, "Trump Grants Iraq a New 90-day Sanctions Waiver to Buy Iranian Energy: Source," CNBC, 3/19/2019.
450. Natasha Turak, "US Likely to Continue Iran Sanctions Waivers for Iraq, but Neutering Tehran's Influence is a Long-term Goal," CNBC World Politics, 12/5/2018; DoS, response to DoS OIG request for information, 3/29/2019.
451. Ladane Nasseri and Khalid Al Ansary, "Iraq and Iran Build Economic Ties with the U.S. on the Sidelines," Bloomberg, 3/12/2019.
452. Michael Jansen, "Iran Signs New Trade and Energy Deals with Iraq," Irish Times, 3/12/2019.
453. Natasha Turak, "Iran Just Struck a Hoard of Deals with Iraq, and Washington Isn't Happy," CNBC, 3/20/2019.
454. Natasha Turak, Iran Just Struck a Hoard of Deals with Iraq, and Washington Isn't Happy," CNBC, 3/20/2019.
455. DoS PRM, response to DoS OIG request for information, 3/22/2019.
456. DoS PRM, response to DoS OIG request for information, 3/22/2019.
457. DoS PRM, response to DoS OIG request for information, 3/22/2019.
458. DoS PRM, response to DoS OIG request for information, 3/22/2019.
459. DoS PRM, response to DoS OIG request for information, 3/22/2019.
460. DoS PRM, response to DoS OIG request for information, 3/22/2019.
461. DoS PRM, response to DoS OIG request for information, 3/22/2019.
462. DoS PRM, response to DoS OIG request for information, 3/22/2019.
463. DoS PRM, response to DoS OIG request for information, 3/22/2019.
464. Iraq Humanitarian Country Team, "Iraq Humanitarian Needs Overview 2019," 12/16/2018.
465. UN IOM, "Displacement Tracking Matrix Round 108," 2/2019; UNICEF Iraq, "Humanitarian Action for Children," 1/9/2019; USAID Iraq Data Call Response 3/27/2019.
466. Reach, "Intentions Survey," 02/2019.
467. DoS PRM, response to DoS OIG request for information, 12/13/2018.
468. DoS PRM, response to DoS OIG request for information, 3/22/2019.
469. DoS PRM, response to DoS OIG request for information, 3/22/2019.
470. DoS PRM, response to DoS OIG request for information, 3/22/2019.
471. UN IOM, "Reasons to Remain: Categorizing Protracted Displacement in Iraq," 11/2018.
472. DoS PRM, response to DoS OIG request for information, 3/22/2019.
473. USAID, "Iraq–Complex Emergency Fact Sheet #2, Fiscal Year 2019," 4/5/2019.
474. DoS PRM, response to DoS OIG request for information, 3/22/2019.
475. USAID Iraq, response to USAID OIG request for information, 3/27/2019.
476. USAID Iraq, response to USAID OIG request for information, 3/27/2019.
477. DoS, PRM response to DoS OIG request for information, 3/22/2019.
478. USAID Iraq, response to USAID OIG request for information, 3/27/2019.
479. USAID Iraq, response to USAID OIG request for information, 3/27/2019.
480. ACAPS, "Briefing Note: Floods" 12/7/2018.
481. UN OCHA, "Iraq: Humanitarian Snapshot," 11/30/2018.
482. UN OCHA, "Iraq: Humanitarian Snapshot," 11/30/2018.
483. USAID/Iraq, response to USAID OIG request for information, 3/27/2019.
484. NASA, "Floods Ravage Iran and Iraq," 3/28/2019.
485. UN OCHA, "Iraq: Flood Update No. 1," 4/3/2019.
486. UN OCHA, "Iraq: Flood Update No. 1," 4/3/2019.
487. DoS-USAID-DoD, Stabilization Assistance Review, 6/19/2018.
488. DoS, response to DoS OIG request for information, 3/29/2019.
489. DoS, response to DoS OIG request for information, 3/29/2019.
490. DoS, response to DoS OIG request for information, 3/29/2019.
491. DoS, response to DoS OIG request for information, 3/29/2019.
492. Kurdistan 24, "Germany Provides Additional 22 Million [Euros] for Post-IS Stabilization in Iraq," 12/11/2018.
493. BBC, "Iraq Begins Rebuilding of Mosul Landmark Great Mosque al-Nuri," 12/17/2018.
494. DoS, response to DoS OIG request for information, 3/29/2019.
495. DoS, response to DoS OIG request for information, 3/29/2019.
496. DoS, response to DoS OIG request for information, 3/29/2019
497. DoS, response to DoS OIG request for information, 3/29/2019.
498. DoS, response to DoS OIG request for information, 3/29/2019.
499. DoS, response to DoS OIG request for information, 3/29/2019.
500. DoS, response to DoS OIG request for information, 3/29/2019.
501. DoS PRM, response to DoS OIG request for information, 3/22/2019
502. DoS, response to DoS OIG request for information, 3/29/2019.
503. DoS, response to DoS OIG request for information, 3/29/2019.
504. DoS, response to DoS OIG request for information, 3/29/2019
505. DoS, news release, "Remarks by Secretary of State Kerry on Daesh and Genocide," 03/17/2016.
506. CIA World Factbook, "Middle East: Iraq," 4/3/2019; BBC, "Iraq: The Minorities of Ninevah," 7/21/2014.
507. U.S. Congress, "H.R. 390–Iraq and Syria Genocide Relief and Accountability Act of 2018," 12/11/2018.
508. USAID, "Fact Sheet" U.S. Assistance to Ethnic and Religious Minorities in Iraq," 10/16/2018,
509. USAID Iraq, response to USAID OIG request for information, 3/27/2019.
510. USAID Iraq, response to USAID OIG request for information, 4/28/2019.
511. USAID, news release, "USAID Special Representative for Minority Assistance Programs in Iraq Max Primorac Interview with EWTN," 11/08/2018.
512. USAID, response to USAID OIG request for additional information, April 30, 2019.

513. Tamer El-Ghobashy, "For Religious Minorities Targeted by ISIS, New Schools and Clinics. But Where Are the People?" Washington Post, 3/31/2019; Associated Press, "Iraq-Christian Town Story," 2/13/2019.

514. Daniel Green, "Anbar After ISIS," US Army Special Operations Command, Special Warfare, Jan-March 2018.

515. State Department, "Iraq 2017 International Religious Freedom Report," 2017.

516. The World Bank, "The World Bank in Iraq: Overview," 4/1/2019

517. USAID, response to USAID OIG request for information, 4/18/2019.

518. DoS PRM, response to DoS OIG request for information, 12/13/2018.

519. USAID, Fact Sheet: "US Assistance to Ethnic and Religious Minorities in Iraq," 10/16/18.

520. David Zucchino, "As ISIS Is Driven from Iraq, Sunnis Remain Alienated," New York Times, 10/26/2017.

521. U.S. Embassy Iraq, "U.S. Government to Provide Additional $100 Million for Iraq Stabilizaion," 4/14/2019.

522. Ben Taub, "Iraq's Post-ISIS Campaign of Revenge," The New Yorker, 12/17/2018.

523. Nick McDonell, "How to Rebuild a City: Cold, Hard Cash," Time Magazine, 12/7/2018.

524. Nick McDonell, "How to Rebuild a City: Cold, Hard Cash," Time Magazine, 12/7/2018.

525. Ben Taub, "Iraq's Post-ISIS Campaign of Revenge," The New Yorker, 12/17/2018; Reuters, "No Plan for Mosul: Chaos and Neglect Slow Iraqi City's Recovery," 2/4/2019.

526. Nabi Bulos, "The People of Mosul, Iraq, Find There's Life after Islamic State, but It Isn't Easy," Los Angeles Times, 3/11/2019.

527. USAID, response to USAID OIG request for information, 4/9/2019.

528. USAID Iraq, response to USAID request for information, 12/20/2018.

529. DoS, response to DoS OIG request for information, 3/29/2019.

530. DoS, response to DoS OIG request for information, 3/29/2019.

531. Human Rights Watch, "Everyone Must Confess," 3/09/2019.

532. DoS, response to DoS OIG request for information, 3/29/2019.

533. DoS, response to DoS OIG request for information, 3/29/2019.

534. DoS, response to DoS OIG request for information, 3/29/2019.

535. DoD Comptroller, FY 2020 Defense Budget Overview, 3/2019.

536. DoD Comptroller, FY 2020 Defense Budget Overview, 3/2019.

537. DoD Comptroller, FY 2020 Defense Budget Overview, 3/2019.

538. DoD Comptroller, FY 2020 Defense Budget Overview, 3/2019.

539. DoD Comptroller, FY 2020 Defense Budget Overview, 3/2019.

540. DoD Comptroller, Cost of War report through 12/31/2018.

541. DoD Comptroller, FY 2020 Justification for FY 2020 CTEF, 3/2019.

542. Jack Detsch, "Iraqi Kurdish Fighters Dealt Setback in Pentagon Budget," Al Monitor, 4/2/2019.

543. DoD Comptroller, FY 2020 Justification for FY 2020 CTEF, 3/2019; DoD Comptroller, FY 2019 Justification for FY 2020 CTEF, 2/2018.

544. DoS, response to DoS OIG request for information, 4/4/2019.

545. Consolidated Appropriations Act, 2019 (P.L. 116-6, Division F), 2/14/2019.

546. DoS, response to DoS OIG request for information, 3/29/2019.

547. DoS, response to DoS OIG request for information, 4/16/2019.

548. DoS, response to DoS OIG request for information, 4/16/2019.

549. DoS, response to DoS OIG request for information, 3/29/2019.

550. DoS cable, 18 Erbil 308, 10/14/2018.

551. Rudaw, "In Erbil, US Ambassador Announces Construction of Largest Consulate Complex," 4/23/2018.

552. DoS, responses to DoS OIG requests for information, 3/29/2019, 4/22/2019.

553. DoS cable, 18 Erbil 116, 4/10/2018.

554. DoS cable, 18 Erbil 308, 10/14/2018.

555. DoS, Lead IG Analysis, 10/15/2018.

556. DoS OIG/AUD, memorandum to OBO, 4/1/2019

Appendices

1. Department of Justice, response to DoD OIG request for information, 4/19/2019.

2. Department of Justice, response to DoD OIG request for information, 4/19/2019.

3. Department of Justice, response to DoD OIG request for information, 4/19/2019.

4. Department of Justice, response to DoD OIG request for information, 4/19/2019.

5. Department of the Treasury, response to DoD OIG request for information, 4/9/2019.

Sources for "A Failure of Governance" (pp. 54-55): DoS, response to DoS OIG request for information, 3/29/2019; DoS, Cable, "19 BAGHDAD 127," 2/3/2019; CJTF-OIR, response to DoD OIG request for information, 3/25/2019; CJTF-OIR, response to DoD OIG request for information, 3/25/2019; United Nations, "2019 Humanitarian Response Plan-Iraq," 2/2019; United Nations, "Briefing to the Security Council by SRSG for Iraq Jeanine Hennis-Plasschaert New York, 13 February 2019 (As Prepared)," 2/13/2019; Alissa Rubin and Falih Hassan, "Iraq Ferry Accident Sets Off Political Upheaval in Mosul," New York Times, 3/24/2019; U.S. State Department, "Briefing with Special Representative for Syria Engagement James Jeffrey," 03/25/2019; CJTF-OIR, response to DoD OIG request for information, 3/25/2019; Baxitar Goran, "Human Rights Commission:111,000 People Poisoned Due to Water Pollution in Basra," Kurdistan 24, 10/14/2019; DoS, Cable, "19 BAGHDAD 127," 2/3/2019; Middle East Monitor, "Basra Votes in Favour of Being Autonomous Region in Iraq," 04/03/2019; Martin Chuluv, "The Rise and Fall of the ISIS 'Caliphate,'" The Guardian, 03/24/2019; World Bank, "Iraq Overview," 11/20/2018; Danish Demining Group, Hidden Bombs and Eight Million Tonnes of Rubble Keep the People of Mosul from Returning Home," 2/19/2019; UNDP press release, "Restoration of 15,000 Homes Underway in Mosul, Largest in Iraq," 3/13/2019; Natasha Turak, "Iraq's Massive 2019 Budget Still Fails to Address Reform Needs," CNBC, 1/30/2019.

TO REPORT FRAUD, WASTE, OR ABUSE RELATED TO
OVERSEAS CONTINGENCY OPERATIONS
AND PROGRAMS, CONTACT:

DEPARTMENT OF DEFENSE HOTLINE

dodig.mil/hotline

1-800-424-9098

DEPARTMENT OF STATE HOTLINE

oig.state.gov/hotline

1-800-409-9926 or **202-647-3320**

**U.S. AGENCY FOR INTERNATIONAL
DEVELOPMENT HOTLINE**

ighotline@usaid.gov

1-800-230-6539 or **202-712-1023**