



Special Inspector General for Afghanistan Reconstruction



STRATEGIC PLAN

2020-2022



President Donald J. Trump addresses U.S. troops on November 28, 2019, at Bagram Airfield, Afghanistan. (Official White House Photograph by Shealah Craighead)

Cover: Paratroopers of the 82nd Airborne Division provide security for a meeting of U.S. and Afghan leaders. (U.S. Army photo by MAJ Thomas Cieslak)

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SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

February 2020

I am pleased to present the Office of the Special Inspector General for Afghanistan Reconstruction's (SIGAR) strategic plan for 2020–2022.

The U.S.-funded reconstruction effort in Afghanistan, now in its 18th year, is designed to support Afghanistan as it transitions to taking full responsibility for its own security, governance, and development. SIGAR's strategic plan helps us adapt our oversight work to the changing environment in Afghanistan and assurance that our efforts continue to help the Executive Branch and Congress protect U.S. taxpayers' interests.

SIGAR's strategic plan centers on four key goals:

1. **Tell the Story:** Analyze how the U.S. government has spent its reconstruction funds in Afghanistan, what has been achieved with these funds, and what lessons can be applied to future efforts.
2. **Guide the Future:** Protect U.S. reconstruction funds yet to be spent from waste, fraud, and abuse.
3. **Address Core Challenges:** Provide findings, lessons, and recommendations to Executive Branch agencies, Congress, and other stakeholders to address critical problems undermining U.S.-funded reconstruction efforts.
4. **Support Our Team:** Engage, enable, empower, and protect SIGAR's workforce to achieve its oversight mission.

My staff and I look forward to accomplishing these goals and working closely with Congress and Executive Branch agencies to improve U.S.-funded reconstruction efforts in Afghanistan.

Respectfully,

A handwritten signature in black ink, appearing to read "John F. Sopko". The signature is stylized and fluid, with a long horizontal stroke at the end.

John F. Sopko
Special Inspector General for Afghanistan Reconstruction

THE UNCERTAIN FUTURE OF THE U.S. MISSION IN AFGHANISTAN



The United States Special Representative for Afghanistan Reconciliation, Ambassador Zalmay Khalilzad, left, visits NATO and meets with NATO Secretary General Jens Stoltenberg (NATO photo)

Since the last edition of SIGAR’s strategic plan, the most conspicuous change in Afghanistan has been the talks between representatives of the United States and the Taliban insurgency on arrangements for an intra-Afghan dialogue that could bring an end to some 18 years of war. In July 2019, U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad declared “substantial progress” on four principal topics: counterterrorism assurances, foreign troop withdrawal, intra-Afghan dialogue and intra-Afghan negotiations, and a permanent and comprehensive ceasefire.¹ In late August 2019, U.S. and Taliban negotiators concluded a ninth round of discussions in the Gulf state of Qatar and Ambassador Khalilzad declared “We are at the threshold of an agreement” to reduce violence and open the door for intra-Afghan dialogue. Fighting had continued throughout the talks, which did not include direct participation by the elected government in Kabul.² However, discussions came to a halt after a Taliban attack in Kabul that killed 12 people, including a U.S. soldier, prompted President Donald J. Trump

¹ Khalilzad, Zalmay. (@US4AfghanPeace), “The last 6 days of talks have been the most productive session to date. We made substantive progress on ALL 4 parts of a peace agreement: counterterrorism assurances, troop withdrawal, participation in intra-Afghan dialogue & negotiations, and permanent & comprehensive ceasefire,” 7/6/2019, <https://twitter.com/>

² Khalilzad, Zalmay. (@US4AfghanPeace), “We’ve concluded this round of talks with the Taliban in #Doha. I’ll be traveling to #Kabul later today for consultations,” and “We are at the threshold of an agreement that will reduce violence and open the door for Afghans to sit together to negotiate an honorable & sustainable peace and a unified, sovereign Afghanistan that does not threaten the United States, its allies, or any other country,” 8/31/2019, <https://twitter.com/US4AfghanPeace/status/1167945304290672642>; Voice of America, “Taliban Conduct Attacks in Afghanistan Amid Peace Negotiations,” <https://www.voanews.com/south-central-asia/taliban-conduct-attacks-afghanistan-amid-peace-negotiations>, 9/6/2019.



Afghan National Army soldiers conduct clearance operations in Southeastern Afghanistan (Photo by MSG Alejandro Licea)

to call off peace negotiations on September 7.³ President Trump announced the resumption of peace negotiations with the Taliban during his visit to Afghanistan over Thanksgiving.⁴

Regardless of particular timeframes or political outcomes, many experts and government officials expect international-security and development-assistance efforts to continue whether or not a future peace agreement is reached. Their expectations are based on Afghanistan's grim financial situation. Afghanistan has a large financing gap, according to the World Bank; donor assistance currently finances 75% of the Afghan government's total public expenditures, totaling billions of dollars.⁵ The largest expense by far is to train, equip, and sustain the Afghan National Defense and Security Forces.⁶ The World Bank added that any political settlement that involves absorbing former militants into the security services may impose significant and unsustainable costs, and that continued international assistance is required to preserve development gains made thus far.⁷

With or without a peace agreement, Afghanistan will continue to face formidable obstacles. Insecurity remains a significant challenge for program and project implementation and oversight. Endemic and pervasive corruption continues to pose an existential threat to the Afghan government. The country still relies on international donors to fund much of its national budget, while poverty, illiteracy, and meager infrastructure keep economic growth at low levels.

In 2018, Afghanistan has successfully conducted parliamentary elections in 33 of its 34 provinces, but the presidential election originally scheduled for April 2019 was postponed to September 28, exceeding President Ashraf Ghani's constitutional term, which officially ended in May and thereby exacerbating political tensions.⁸ Afghanistan's Supreme Court extended President Ghani's term until the election,⁹ the outcome of which was still undetermined as of January 25, 2020.¹⁰ The election, its associated violence, as well as peace negotiations with the Taliban, and the level and duration of international security assistance have significantly deteriorated business and investor confidence, according to the World Bank.¹¹

³ Trump, Donald J. (@realDonaldTrump), "Unbeknownst to almost everyone, the major Taliban leaders and, separately, the President of Afghanistan, were going to secretly meet with me at Camp David on Sunday. They were coming to the United States tonight. Unfortunately, in order to build false leverage, they admitted to an attack in Kabul that killed one of our great great soldiers, and 11 other people. I immediately cancelled the meeting and called off peace negotiations. What kind of people would kill so many in order to seemingly strengthen their bargaining position? They didn't, they only made it worse! If they cannot agree to a ceasefire during these very important peace talks, and would even kill 12 innocent people, then they probably don't have the power to negotiate a meaningful agreement anyway. How many more decades are they willing to fight?", 9/7/2019.

⁴ New York Times, Trump Visits Afghanistan and Says He Reopened Talks With Taliban, 11/28/2019.

⁵ World Bank, Afghanistan Development Update, Building Confidence Amid Uncertainty, 7/2019, i, pp. 19, 23, 34.

⁶ SIGAR, Quarterly Report to the United States Congress, 7/30/2019, p. 65.

⁷ World Bank, Afghanistan Development Update, Building Confidence Amid Uncertainty, 7/2019, i, p. 19.

⁸ SIGAR, Quarterly Report to the United States Congress, 4/30/2019, pp. 108, 111; SIGAR, Quarterly Report to the United States Congress, 7/30/2019, p. 101.

⁹ SIGAR, Quarterly Report to the United States Congress, 7/30/2019, p. 101.

¹⁰ ToloNews, "IECC Criticized for Delayed rulings on Appeals," 1/25/2020.

¹¹ World Bank, Afghanistan Development Update, Building Confidence Amid Uncertainty, 7/2019, i.

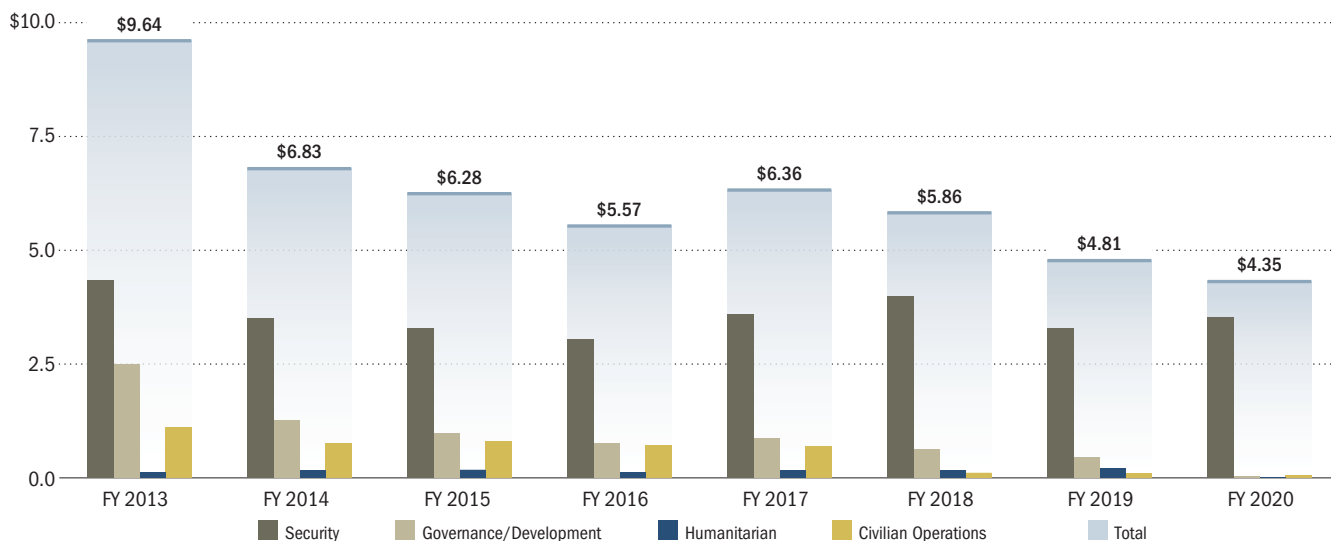
Given these grim realities, the international reconstruction mission in Afghanistan remains important, as does effective oversight of the associated spending. As of December 31, 2019, approximately \$10 billion appropriated to the nine largest active U.S. reconstruction funds still awaits disbursement in Afghanistan. Additional appropriations are expected, as the United States pays most of the costs of Afghanistan’s national army and police, and as security accounts for more than 60% of U.S. reconstruction funding.¹²

Providing effective oversight of reconstruction funds and programs will be increasingly important and challenging if a peace agreement changes the composition and tasks of Afghan government and security institutions, if the U.S. civilian and military presence in the country continues to decline, if travel constraints tighten, and if substantial amounts of aid are delivered on-budget, under direct Afghan control of allocation, disbursement, and documentation.

SIGAR has responded to such challenges by hiring third-party monitors to access areas too insecure for U.S. government personnel, by analyzing raw financial data from the Afghan government, and, as directed by Congress, by assessing the Afghan government’s progress in meeting international benchmarks related to the implementation of its national anticorruption strategy.

Oversight of U.S. assistance to Afghanistan, however difficult, remains mission critical for protecting the U.S. investment in reconstruction and to a successful outcome for U.S. goals in Afghanistan. SIGAR will therefore continue to adapt its operating strategy to cope with changing conditions in Afghanistan to carry on the fight against waste, fraud, and abuse, and to support U.S. policy objectives.

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY (\$ BILLIONS)



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

¹² SIGAR, Quarterly Report to the United States Congress, 1/30/2020, pp. 47, 67.

STATUTORY REQUIREMENTS

Congress established SIGAR in 2008 to provide independent and objective oversight of the U.S.-funded reconstruction effort in Afghanistan.¹³ As defined by law, the reconstruction includes any major contract, grant, agreement, or other funding mechanism entered into by any U.S. department or agency that seeks to:

- build or rebuild physical infrastructure of Afghanistan
- establish or reestablish political or societal institutions of Afghanistan
- provide products or services to the people of Afghanistan

Congress directed SIGAR to perform its oversight of the reconstruction by:

- conducting independent and objective audits and investigations of programs and operations supported with U.S. reconstruction dollars
- providing leadership and coordination on recommendations to (1) promote economy, efficiency, and effectiveness; and (2) prevent and detect waste, fraud, and abuse
- communicating to the Secretary of State and the Secretary of Defense on (1) problems and deficiencies relating to the reconstruction, (2) the need for corrective actions, and (3) progress on implementing corrective actions

SIGAR is also required to submit a quarterly report to Congress that summarizes SIGAR's audits and investigative activities. The report provides an overview of reconstruction activities in Afghanistan and includes a detailed statement of all obligations, expenditures, and revenues associated with the reconstruction, including related operating expenses of agencies involved.¹⁴

Since SIGAR's creation in 2008, its audits have been conducted in accordance with the Government Accountability Office's *Generally Accepted Government Auditing Standards* (GAGAS), known as the Yellow Book; inspections have been conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) *Quality Standards for Inspection and Evaluation*, commonly referred to as the CIGIE Blue Book. As directed by Congress in the National Defense Authorization Act for Fiscal Year 2018, SIGAR's special projects, lessons-learned reports, and quarterly reports are also prepared in accordance with the CIGIE Blue Book.

¹³ Pub. L. 110-181, Sections 1229 and 842.

¹⁴ Copies of SIGAR Quarterly Reports to the United States Congress and other products are posted at www.sigar.mil.



Afghan armed forces Honor Guard members participate in an Afghanistan Independence Day ceremony in Kabul, Afghanistan. Afghanistan declared its independence Aug. 19, 1919. (U.S. Air Force photo by Tech. Sgt. Sharida Jackson)

SIGAR is also required to coordinate with, and to receive cooperation from, the Inspectors General of USAID and the Departments of Defense and State. These inspectors general, SIGAR, and other federal oversight agencies constitute the Overseas Contingency Operations Planning Group, which meets quarterly to coordinate federal oversight activities related to Overseas Contingency Operations.¹⁵

SIGAR is also a member of the International Contract Corruption Task Force, the principal organization coordinating contract fraud and corruption cases involving U.S. government spending in Southwest Asia.

SIGAR'S RESPONSIBILITIES

In sum, federal statutes, Congressional guidance, and SIGAR's implementation of its mission objective entail the following responsibilities:

- Conduct audits, investigations, and special projects.
- Detect and prevent waste, fraud, and abuse.
- Promote efficiency, economy, and effectiveness.
- Advise federal agencies.
- Inform Congress through reports, testimony, and briefings.
- Inform the public through reports and the website www.sigar.mil.
- Coordinate with other oversight agencies and donor countries.

¹⁵ A contingency operation is defined at 10 USC § 101(13) as "a military operation that—(A) is designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or (B) results in the call or order to, or retention on, active duty of members of the uniformed services under section 688 [. . .] of this title, chapter 15 of this title, or any other provision of law during a war or during a national emergency declared by the President or Congress." An overseas contingency operation, per 22 USC § 2421f(e)(3), is one as defined in 10 USC, but is "outside the United States and its territories and possessions."

VISION, MISSION STATEMENT, CORE VALUES

VISION

Be the leading oversight agency for improving the effectiveness of U.S.-funded reconstruction efforts in Afghanistan and for protecting U.S. taxpayers' money.

MISSION STATEMENT

SIGAR will conduct independent, objective, and strategic audits, inspections, investigations, analysis, and reporting in a transparent manner for the Executive Branch, Congress, and the American taxpayer to promote economy and efficiency, and to detect and deter waste, fraud, and abuse in the reconstruction of Afghanistan.



Special Inspector General for Afghanistan Reconstruction John Sopko discusses his office's September 2019 report *Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan.* (Photo from U.S. Institute of Peace)

CORE VALUES

The following core values will guide SIGAR's employees as they oversee the U.S.-funded reconstruction effort:

INDEPENDENCE: In all matters, SIGAR will maintain its objectivity and vigorously protect its independence.

ACCOUNTABILITY: SIGAR will hold itself and other agencies to the highest personal, professional, and ethical standards to ensure the trust of U.S. agencies and departments, Congress, and the American public.

TENACITY: SIGAR will seek to ensure that its work is of unparalleled quality, impact, timeliness, and transparency.

FAIRNESS: SIGAR will treat individuals, agencies, and the public fairly, without prejudice.

GOALS AND OBJECTIVES

To help fulfill its vision and mission, SIGAR has established four strategic goals:

- GOAL 1: TELL THE STORY.** Analyze how the U.S. government has spent its reconstruction funds in Afghanistan, what has been achieved with these funds, and what lessons learned can be applied to future efforts.
- GOAL 2: GUIDE THE FUTURE.** Protect U.S. reconstruction funds yet to be spent from waste, fraud, and abuse.
- GOAL 3: ADDRESS CORE CHALLENGES.** Provide findings, lessons, and recommendations to Executive Branch agencies, Congress, and other stakeholders to address critical problems undermining U.S.-funded reconstruction efforts.
- GOAL 4: SUPPORT OUR TEAM.** Engage, enable, empower, and protect SIGAR's workforce to achieve its oversight mission.

SIGAR has established specific objectives detailing how it will achieve these four goals.

GOAL 1: TELL THE STORY

Objective 1: Collect and analyze information on the planning, implementation, and outcomes of U.S. reconstruction efforts in Afghanistan.

Objective 2: Track the amount of funding appropriated, obligated, and expended for reconstruction efforts.

Objective 3: Identify lessons learned from planning and implementation of programs and projects.

Objective 4: Communicate SIGAR's findings to Executive Branch leaders, Congress, the press, and the public.



On September 18, USIP and the office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) held the official launch of *Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan*.

From left to right: USIP's Scott Worden, SIGAR's Kate Bateman, Erica Gaston, and USIP's Johnny Walsh discuss SIGAR's latest report. (Photo from U.S. Institute of Peace)



Defense Secretary Mark T. Esper meets with U.S. Army Gen. Scott Miller and CSM Timothy Metheny during his visit to Afghanistan, Oct. 20, 2019. (DoD photo by U.S. Army Staff Sgt. Nicole Mejia)

GOAL 2: GUIDE THE FUTURE

Objective 1: Conduct accurate, objective, and timely audits, inspections, and other analysis to help prevent waste and mismanagement.

Objective 2: Identify and report on emerging issues through prompt, actionable reports and alert letters to Executive Branch agencies and Congress.

Objective 3: Conduct analyses of reconstruction strategy, policy, programs and projects to identify lessons and recommendations for current and future efforts in Afghanistan and future contingency operations.

Objective 4: Assist the U.S. government in identifying, preparing for, and responding to “day after” issues that might follow adoption of a comprehensive peace agreement in Afghanistan; or those that might attend a failure of peace negotiations to achieve a sustainable agreement.

Objective 5: Review the implementation of recommendations from previous SIGAR work and report when recommendations that could prevent waste, fraud, and abuse are not being implemented.

Objective 6: Conduct criminal and civil investigations to detect and deter fraud, corruption, criminal activity, and misconduct.

Objective 7: Recover U.S. funds lost to waste, fraud, and abuse, and pursue accountability through civil, criminal, and administrative action, in cooperation with the Justice Department and other law-enforcement agencies.

Objective 8: Coordinate with the government oversight community to minimize duplication, avoid gaps in oversight, enhance audit and investigation coverage, and improve the effectiveness of reconstruction oversight.

Objective 9: Communicate SIGAR’s findings, lessons, and recommendations to Executive Branch leaders, Congress, the press, and the public.

GOAL 3: ADDRESS CORE CHALLENGES

Objective 1: Identify high-risk areas and systemic weaknesses in the U.S.-funded reconstruction effort.

Objective 2: Develop recommendations to help Executive Branch agencies and Congress address systemic weaknesses.

Objective 3: Communicate SIGAR’s findings on core issues to Executive Branch leaders, Congress, the press, and the public.

GOAL 4: SUPPORT OUR TEAM

Objective 1: Attract and retain a highly skilled workforce.

Objective 2: Identify and address skill-development and training needs of staff to improve agency efficiency and effectiveness.

Objective 3: Budget for and allocate SIGAR resources to meet current and future challenges.

Objective 4: Explore and use innovative oversight techniques and approaches to improve efficiency and effectiveness.

Objective 5: Maximize collaboration and information sharing across SIGAR’s organizational units.

Objective 6: Keep our people safe as they perform their duties.

ORGANIZATION, ACTIVITIES, AND PRODUCTS

ORGANIZATION

SIGAR is organized into eight functional offices and directorates, each specifically tasked to help accomplish SIGAR’s overarching vision and mission. These offices work together to conduct essential research, perform analysis, communicate the results of SIGAR’s work, and make recommendations to policy makers:

<p>(1) Audits and Inspections Directorate (2) Office of Special Projects</p>	<p>Conduct focused audits, inspections, and analysis that allow SIGAR to make actionable recommendations to DOD, State, USAID, other Executive Branch agencies, and Congress.</p>
<p>(3) Investigations Directorate</p>	<p>Conduct criminal and civil investigations to detect and deter waste, fraud, and abuse relating to reconstruction programs and operations; assist in returning to the U.S. government fraudulently acquired U.S. reconstruction funds; and support the prosecution of fraud and corruption.</p>
<p>(4) Research and Analysis Directorate (RAD)</p>	<p>Produce SIGAR’s <i>Quarterly Report to the United States Congress</i> and place SIGAR’s findings into a broader context. Update SIGAR’s <i>High-Risk List</i> every other year for the new Congress.</p>
<p>(5) Lessons Learned Program</p>	<p>Conduct comprehensive, evidence-based analysis of the U.S. engagement in Afghanistan to document what the United States sought to accomplish, assess what it achieved, and evaluate the degree to which these efforts helped the United States reach its strategic goals in Afghanistan, with a focus on identifying lessons and recommendations that are transferable to future reconstruction efforts.</p>
<p>(6) Office of Congressional Relations and Government Affairs (7) Office of Public Affairs</p>	<p>Communicate SIGAR’s analysis and recommendations to Executive Branch agencies, Congress, the press, and the public.</p>
<p>(8) Management and Support Directorate (M&S)</p>	<p>Provide SIGAR with the necessary resources to effectively pursue SIGAR’s oversight mission.</p>

More details of the specific roles and responsibilities of these offices and directorates in implementing this strategic plan can be found in appendix I of this document.

OVERSIGHT ACTIVITIES AND PRODUCTS

SIGAR examines all levels of the reconstruction, from low-level accounting transactions to the broad overarching goals of the U.S. mission in Afghanistan. This approach ensures that SIGAR maintains its deep understanding of specific issues and uses this knowledge to identify and address larger systemic challenges facing the U.S.-funded reconstruction effort. SIGAR's offices and directorates conduct oversight and document SIGAR's findings through a variety of publications and activities, including:

- **Audit Reports** communicate the results of performance audits conducted in accordance with GAGAS and CIGIE quality standards. Performance audits provide objective analysis so management and those charged with governance can use the information to improve program performance and operations, reduce costs, and facilitate decision making by responsible parties.
- **Financial Audit Reports** communicate the results of financial audits conducted by independent public accountants that are reviewed and monitored by SIGAR in accordance with GAGAS and CIGIE quality standards.
- **Inspection and Evaluation Reports** are systematic and independent assessments of the design, implementation, and results of an agency's operations, programs, or policies and are conducted in accordance with CIGIE quality standards. Inspections generally determine whether construction of a building or facility was conducted in accordance with contract requirements, applicable construction requirements, or other criteria, and whether the building or facility is being used and maintained. Poor conduct by contractors can lead to SIGAR's Investigations Directorate referring individuals or entities to other federal agencies for possible suspension or debarment from U.S. government contracting.
- **Special Project Reports** examine emerging issues to provide actionable information and suggestions to Executive Branch leaders and policy makers and are conducted in accordance with CIGIE quality standards.
- **Alert Letters** raise issues that warrant immediate attention by a department or agency.
- **Inquiry Letters** request Executive Branch agency responses to questions on specific issues.
- **Quarterly Reports** summarize Afghanistan reconstruction funding, SIGAR and other oversight agencies' work, and major reconstruction issues, and are conducted in accordance with CIGIE quality standards. The classified addendum and annex to the report provide Congress with summaries of nonpublic information from State, Defense, and other agencies relevant to Afghanistan reconstruction.
- **SIGAR High-Risk List** informs Congress and Executive Branch agencies about specific areas of reconstruction that are especially vulnerable to waste, fraud, and abuse.

- **Lessons Learned Reports** synthesize the work and expertise of SIGAR, other oversight agencies, government entities, current and former officials with on-the-ground experience, academic institutions, and independent scholars. The reports are intended to make sure the lessons from the United States' largest reconstruction effort are identified and, most importantly, remembered and applied to reconstruction efforts in Afghanistan, as well as to future conflicts and reconstruction efforts elsewhere in the world, and are conducted in accordance with CIGIE quality standards.
- **Congressional Testimony and Statements for the Record** address specific issues upon the request of committees in the U.S. Senate and U.S. House of Representatives.
- **Criminal and Civil Investigations** pursue accountability through the U.S. court system for perpetrators of waste, fraud, and abuse. SIGAR also develops and refers criminal cases outside the jurisdiction of U.S. law to Afghanistan's Attorney General for further action.
- **Suspension and Debarment** referral packages are sent to U.S. agencies that have the authority to exclude companies or individuals from receiving federal contracts or assistance because of misconduct revealed during SIGAR investigations.
- **SIGAR.mil**, SIGAR's public website, serves as a repository of all public SIGAR reports; provides key information about SIGAR's role and mission; provides access to news releases, speeches, and testimony; offers links to key activities, including the SIGAR Hotline for reporting fraud; and displays links to social-media sites that SIGAR uses to disseminate its work products and activities.
- **SIGAR's Oversight of Reconstruction Toolbox (SORT)** internal reference database stores SIGAR's oversight body of work and is designed to track and display the status of SIGAR's oversight efforts. SORT's various displays promote effective analysis and agency decision-making to improve the economy, efficiency, and effectiveness of the U.S. reconstruction effort in Afghanistan.



CH-47 Chinook helicopter kicks up dust during ongoing security efforts in Southeastern Afghanistan (photo by MSG Alejandro Licea)

ASSUMPTIONS



Marine Corps Gen. Joe Dunford, chairman of the Joint Chiefs of Staff, meeting with Afghan Chief Executive Abdullah Abdullah at the Sepidar Palace July 25, 2019. (DOD photo by U.S. Navy Petty Officer 1st Class Dominique A. Pineiro)

Afghanistan is a difficult and complex environment. Uncertainties surrounding the security, governance, and economic transitions could significantly affect the future of the U.S. involvement in Afghanistan, along with SIGAR's oversight of the U.S.-funded reconstruction effort. Because of these uncertainties, SIGAR's strategic plan includes a number of key planning assumptions. SIGAR will monitor conditions to determine whether developments affect the validity of its assumptions and warrant adjusting its strategic plan. Current assumptions are:

- The Government of the Islamic Republic of Afghanistan's (GIROA) strategic goals remain generally congruent with U.S. goals in Afghanistan.
- GIROA and the international community will make acceptable progress on the indicators outlined at international donor conferences and in the Afghanistan Compact, resulting in continued U.S. reconstruction funding.
- The security situation in Afghanistan will allow for the continued implementation and oversight of U.S.-funded reconstruction activities.
- The U.S. government maintains sufficient military and civilian staffing to implement reconstruction programming in Afghanistan and maintains sufficient record keeping.
- GIROA, U.S. implementing agencies, and the administrators of key international trust funds will have strong accountability measures and internal controls, and allow SIGAR access to records, individuals, and projects funded through on-budget support.¹⁶
- SIGAR will receive sufficient cooperation from Afghan ministries for any oversight of the Afghan government's performance against U.S. or international benchmarks.
- SIGAR continues to receive the information it needs to report on the progress or failure of the reconstruction effort.
- Congress continues to provide reconstruction assistance at or near current funding levels.
- Congress continues to provide SIGAR with the funding and resources necessary to carry out its oversight mission effectively.

¹⁶ "On-budget support" refers to funds that are provided directly to Afghan government entities, whether through unilateral donor action or disbursement via multilateral trust funds, and that are handled within the government of Afghanistan's core budget process.

APPENDIX I: ORGANIZATIONAL RESPONSIBILITIES

Goals	Objectives	Lead	Supporting
1. Tell the Story	1.1 Collect Information on Ongoing and Completed Projects	Audits and Inspections, Special Projects	RAD, LLP
	1.2 Track Reconstruction Funding	RAD	
	1.3 Identify Lessons Learned	LLP, Special Projects	Audits and Inspections, RAD
	1.4 Communicate SIGAR's Findings to the Executive Branch, Congress, the Press, and the Public	Public Affairs, Congressional Relations and Government Affairs	M&S, Audits and Inspections, Investigations Special Projects, RAD, LLP
2. Guide the Future	2.1 Conduct Audits to Prevent Waste, Fraud, and Abuse	Audits and Inspections, Special Projects	RAD
	2.2 Identify Emerging Issues	Special Projects	Audits and Inspections, Investigations
	2.3 Conduct Analyses to Identify Lessons and Recommendations	LLP, Special Projects	Audits and Inspections, RAD
	2.4 Prepare U.S. government for "day-after" peace challenges	Audits and Inspections, Special Projects, Lessons Learned, RAD	Investigations, Congressional Relations, Government Affairs
	2.5 Review Implementation of Recommendations	Audits and Inspections, Quality Control	RAD
	2.6 Conduct criminal and civil investigations of fraud, corruption and misconduct.	Investigations	
	2.7 Recover U.S. Funds Lost to Waste, Fraud, and Abuse	Investigations	Audits and Inspections
	2.8 Coordinate with Oversight Community	Investigations, Special Projects	Congressional Relations and Government Affairs
	2.9 Communicate SIGAR's Findings to the Executive Branch, Congress, the Press, and the Public	Public Affairs, Congressional Relations and Government Affairs, RAD	M&S, Audits and Inspections, Investigations Special Projects, LLP
3. Address Core Challenges	3.1 Identify High-Risk Areas	RAD	Audits and Inspections, Investigations, Special Projects, LLP
	3.2 Develop Recommendations to Address Systemic Weaknesses	Audits and Inspections, LLP	RAD, Investigations
	3.3 Communicate SIGAR's Findings to the Executive Branch, Congress, the Press, and the Public	Public Affairs, Congressional Relations and Government Affairs	M&S, Audits and Inspections, Investigations Special Projects, RAD, LLP
4. Support Our Team	4.1 Attract and Maintain Highly Skilled Workforce	M&S	All offices
	4.2 Promote Individual and Organizational Development	M&S	All offices
	4.3 Allocate SIGAR's Resources to Meet Current and Future Challenges	M&S	All offices
	4.4 Identify New Techniques to Improve SIGAR's Oversight	All offices	All offices
	4.5 Maximize Collaboration Across SIGAR	All offices	All offices
	4.6 Keep SIGAR Employees Safe.	M&S	All offices

APPENDIX II: RELATED PLANS AND STRATEGIES

SIGAR’s strategic plan supports broader U.S. government-wide goals and objectives in Afghanistan. In addition, this plan is related to a number of other internal and external reconstruction oversight plans and strategy documents. Key documents related to SIGAR’s work are described below.

Document	Date	Overview
<i>High-Risk List</i>	Ongoing	SIGAR created its <i>High-Risk List</i> in 2014 to call attention to program areas and elements of the U.S.-funded reconstruction effort in Afghanistan that are especially vulnerable to significant waste, fraud, and abuse. SIGAR updates the <i>High-Risk List</i> every other year to coincide with the start of a new Congress. In light of recent peace talks with the Taliban, the 2019 version of the list identifies risks to reconstruction that might persist or arise in the wake of any peace agreement.
Investigations Directorate Strategic Plan	January 2018	This document details the mission, vision, and metrics for SIGAR’s Investigations Directorate. The plan identifies four investigative priorities for the Directorate: <ul style="list-style-type: none"> ■ Money Laundering ■ Procurement and Contract Fraud ■ Bribery and Corruption ■ Theft
Comprehensive Oversight Plan for Overseas Contingency Operations (COP-OCO)	October 2018	The FY 2019 COP-OCO describes the whole-of-government oversight of U.S. activities in support of the six ongoing overseas contingency operations (OCOs) and other programs and operations in Southwest Asia. Three OCOs are Operation Freedom’s Sentinel, whose mission is to conduct counterterrorism operations and to train, advise, and assist the Afghan security forces, Operation Inherent Resolve to defeat the Islamic State of Iraq and Syria (ISIS), and Operation Pacific Eagle to support the Philippine government defeat ISIS and other violent extremist organizations. Three others—two in Africa and one in the Middle East—are classified. The report incorporates the planned and ongoing oversight by the Inspectors General of the Department of Defense, Department of State, and the U.S. Agency for International Development; the Special Inspector General for Afghanistan Reconstruction; Army Audit Agency, Naval Audit Service, and Air Force Audit Agency; and the Offices of the Inspectors General of the Department of Homeland Security, Department of Justice, Department of Energy, Department of the Treasury, and Central Intelligence Agency, and the U.S. Government Accountability Office. Oversight of U.S. reconstruction efforts in Afghanistan is broken down into the strategic issues identified by the Joint Strategic Oversight Plan. ¹⁷
Inspectors General Fiscal Year 2019 Joint Strategic Oversight Plan for Afghanistan Reconstruction	October 2018	Updated on a yearly basis, the plan identifies five strategic oversight areas to guide the development of audits, inspections, and evaluations that will provide oversight for the major reconstruction programs. These are: (1) Security, (2) Governance and Civil Society, (3) Humanitarian Assistance and Development, (4) Stabilization and Infrastructure, and (5) Support to Mission. ¹⁸
Tokyo Conference Declaration and Framework	July 2012	The Tokyo Conference Declaration and Framework, issued at the July 2012 Tokyo Conference, resulted in a declaration of continued support toward Afghanistan’s long-term economic growth and fiscal self-reliance, called upon greater Afghan effort to combat corruption, and elicited pledges of financial support for Afghanistan as it heads into the Decade of Transformation. It also introduced the Tokyo Mutual Accountability Framework (TMAF) that holds Afghanistan and the international community accountable for achieving and supporting good governance goals and indicators across five areas.
Chicago Summit Declaration	May 2012	The May 2012 Chicago Summit drew together the 28 NATO countries and Afghanistan to discuss the sustainability of Afghan National Security Forces beyond the drawdown of international military forces in 2014. The nations affirmed their commitment with pledges of financial support in the Chicago Summit Declaration.

¹⁷ DOD, State, USAID, Overseas Contingency Operations, COP-OCO, FY 2019 Comprehensive Oversight Plan, 10/2018, ii–iii.

¹⁸ DOD, State, USAID, Overseas Contingency Operations, COP-OCO, FY 2019 Comprehensive Oversight Plan, 10/2018, p. 59.

Document	Date	Overview
Afghanistan and Pakistan Regional Stabilization Strategy	November 2011	The Afghanistan and Pakistan Regional Stabilization Strategy, signed by the Secretaries of Defense and State, was released in January 2010 and, according to State officials, most recently updated in November 2011 through the Status Report: Afghanistan and Pakistan Civilian Engagement. The report focuses on U.S. non-military efforts and states that the U.S. combat mission is not open-ended but that the United States is committed to building a lasting partnership with Afghanistan and Pakistan. With regard to Afghanistan, the strategy focuses on supporting an Afghan-led, sustainable transition; building an economic foundation for Afghanistan's future; supporting Afghanistan's governance and political institutions; strengthening Afghan rule of law; promoting sustainable development investments; advancing the rights of Afghan women and girls; and overseeing Afghanistan assistance. Under each of these areas, the strategy identifies key issues and achievements. According to State officials, it supersedes the March 2009 U.S. Strategy for Afghanistan and Pakistan.
Enduring Strategic Partnership Agreement between the Islamic Republic of Afghanistan and the United States of America	July 2014	Also known as the U.S.-Afghanistan Strategic Partnership Agreement (SPA), this is an agreement that provides the long-term framework for the relationship between the two countries. The agreement seeks "to cement an enduring partnership with Afghanistan that strengthens Afghan sovereignty, stability and prosperity, and that contributes to [the] . . . shared goal of defeating Al Qaeda and its extremist affiliates." The agreement commits the United States to "support Afghanistan's social and economic development, security, institutions and regional cooperation," and for Afghanistan to "strengthen accountability, transparency, oversight, and to protect the human rights of all Afghans." ¹⁹
U.S.-Afghanistan Security and Defense Cooperation Agreement	January 2015	This bilateral security agreement (BSA) establishes and defines the presence of U.S. forces in Afghanistan, providing for the continued training and advising of Afghan security forces, as well as counterterrorism operations. It reaffirms the two countries' commitment "to strengthen long-term strategic cooperation in areas of mutual interest, including: advancing peace, security, and stability, strengthening state institutions, supporting Afghanistan's long-term economic and social development, and encouraging regional cooperation." ²⁰
Brussels Conference on Afghanistan	October 2016	At the Brussels Conference, the United States and other international participants confirmed their intention to provide \$15.2 billion between 2017 and 2020 in support of Afghanistan's development priorities. Afghanistan committed to "strengthen governance, rule of law, fiscal sustainability, and human rights. These commitments are codified in the SMART Self-Reliance through Mutual Accountability Framework (SMAF)." ²¹
Afghanistan Compact	August 2017	The Afghanistan Compact, an Afghan-led initiative designed to demonstrate the government's commitment to reforms. The Compact specifically delineates Afghanistan's existing commitments under the Strategic Partnership Agreement (SPA).
Geneva Conference on Afghanistan	November 2018	The Geneva Conference on Afghanistan renewed the partnership and cooperation of the government of Afghanistan and the international community for Afghanistan's peace, prosperity and self-reliance midway through the Transformation Decade (2015-2024). The review of the progress and reform under the SMAF noted progress on reforms, but noted benchmarks on anticorruption and technical aspects of elections had not been fully met. The conference adopted the Geneva Mutual Accountability Framework (GMAF), outlining measurable reform objectives and commitments for the government of Afghanistan and the international community for 2019-2020, and underlined that the government's delivery of the mutually agreed commitments will be key for sustained international support. ²²

¹⁹ White House, Office of the Press Secretary, "Fact Sheet: The U.S.-Afghanistan Strategic Partnership Agreement," 5/1/2012.

²⁰ U.S.-Afghanistan Security and Defense Cooperation Agreement, signed 9/30/2014.

²¹ Department of State, Office of the Special Representative for Afghanistan and Pakistan, "U.S. Relations with Afghanistan Fact Sheet," 1/3/2017.

²² UNAMA, "Security Council Press Statement on the Geneva Conference on Afghanistan," 12/11/2018, <https://unama.unmissions.org/security-council-press-statement-geneva-conference-afghanistan>

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WASTE, FRAUD, OR ABUSE MAY BE REPORTED TO SIGAR'S HOTLINE

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DSN: 318-237-3912 ext. 7303

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By Phone: United States

Toll Free: 866-329-8893

DSN: 312-664-0378

All voicemail is in English and answered during business hours.

By Fax: 703-601-4065

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