



SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

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John F. Sopko, Special Inspector General

September 10, 2012

The Honorable Leon E. Panetta
Secretary of Defense

General James N. Mattis
Commander, U.S. Central Command

General John R. Allen
Commander, U.S. Forces-Afghanistan, and
Commander, International Security Assistance Force

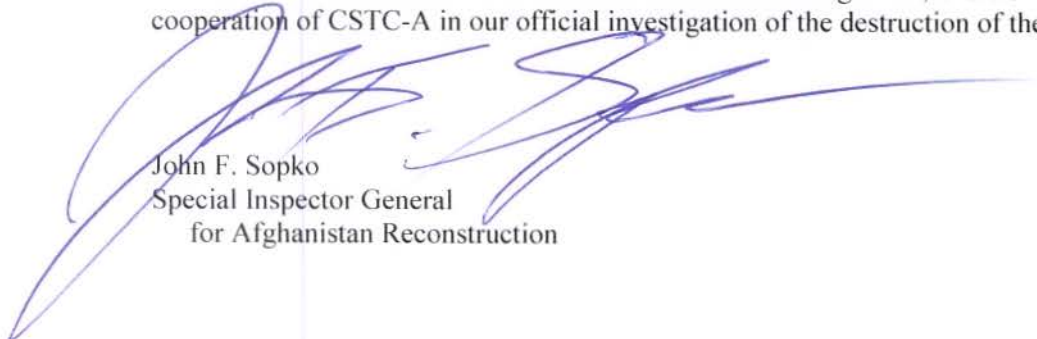
Lieutenant General Daniel P. Bolger
Commanding General, NATO Training Mission-Afghanistan/
Combined Security Transition Command-Afghanistan

SUBJECT: Destruction of OEF Financial Documents Related to ANA POL Audit (code 054A)

The Special Inspector General for Afghanistan Reconstruction (SIGAR) is conducting an audit of the Afghan National Army's (ANA) logistics capability for petroleum, oil, and lubricants (POL). During the conduct of this audit, NATO Training Mission-Afghanistan/Combined Security Transition Command-Afghanistan (CSTC-A) informed us that its officials shredded all ANA POL financial records related to payments totaling nearly \$475 million from October 2006 to February 2011. In addition, CSTC-A could not provide more than half of the documents we requested for our audit period from March 2011 to March 2012. As a result, SIGAR reduced the audit period and could not audit the documentation for more than \$4.5 million of selected ANA fuel orders paid during our audit period.

The destruction of records and the unexplained failure to provide other records violate DOD and Department of the Army policies. Specifically, on February 28, 2010, U.S. Army Central Command issued a memorandum instructing its financial managers not to destroy or dispose of financial documents related to Operation Enduring Freedom (OEF). The memorandum, which referenced Defense Finance Accounting System Regulation 37-1, Chapter 2, and DFAS Manual 5015.2-M, noted that "proper visibility, accountability, transparency, oversight, and controls of these financial documents is essential to maintaining our credibility, and the trust and confidence of the Congress and tax payers."

SIGAR would like to reiterate the importance of retaining all financial records given the importance of accountability, transparency, and oversight. SIGAR also strongly recommends that you look into the causes and circumstances of the reported shredding, as well as any actions taken based on your own standards. This matter has been referred to SIGAR Investigations, and we would appreciate the continued cooperation of CSTC-A in our official investigation of the destruction of these records.



John F. Sopko
Special Inspector General
for Afghanistan Reconstruction