
SIGAR’s oversight mission, as defined by the legislation, is to provide for the independent and objective
• conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.
• leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of the programs and operations, and to prevent and detect waste, fraud, and abuse in such programs and operations.
• means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operation and the necessity for and progress on corrective action.

Afghanistan reconstruction includes any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the U.S. government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

As required by the National Defense Authorization Act for FY 2018 (Pub. L. No. 115-91), this quarterly report has been prepared in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.


(For a list of the congressionally mandated contents of this report, see Appendix A.)
Provinces where SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work as of March 31, 2020.
I am pleased to submit to Congress, and to the Secretaries of State and Defense, SIGAR’s 47th quarterly report on the status of reconstruction in Afghanistan.

This was a momentous quarter for Afghanistan. On February 29, 2020, the United States and the Taliban signed a historic agreement intended to lead the way toward a comprehensive intra-Afghan agreement that might bring an end to more than four decades of war in Afghanistan. The same day, the United States also signed a joint declaration with the Afghan government, reaffirming their strong partnership, U.S. support for the Afghan security forces, and continued military cooperation to fight international terrorist groups.

After more than 18 years of fighting between the United States and the Taliban, the agreement provides for the conditional withdrawal of all U.S., Coalition, and allied military forces, as well as some associated nonmilitary personnel, from Afghanistan within 14 months. In return, the Taliban has agreed to prevent the use of Afghan soil by any group or individual to threaten the security of the United States and its allies and to begin the process of intra-Afghan negotiations.

The signing of the U.S.-Taliban agreement followed a successful week-long “reduction in violence” by U.S., Coalition, Afghan government, and Taliban forces. However, immediately afterwards, the Taliban increased its attacks on Afghan security forces. Although not all such attacks are expressly prohibited by the text, U.S. officials had said they expected the level of violence to remain low after the agreement came into effect.

In a related development, NATO Resolute Support (RS) restricted from public release data on the number of enemy-initiated attacks (EIA) that took place this quarter for the first time since SIGAR began using it in 2018 to track the levels and locations of violence. This EIA data was one of the last remaining metrics SIGAR was able to use to report publicly on the security situation in Afghanistan since RS discontinued its previous system of assessing district control in 2018. RS explained its decision by saying “EIA are now a critical part of deliberative interagency discussions regarding ongoing political negotiations between the U.S. and the Taliban.” DOD added that the data may again become releasable to the public once the deliberative process ends.

As in the rest of the world, the COVID-19 virus pandemic hit Afghanistan hard this quarter. Although the number of reported Afghan cases is still low, experts are predicting a significant health crisis in the coming months—a crisis likely to be exacerbated by rising food prices. Section 1 of this report examines the development and impact of COVID-19 in Afghanistan.

This was also an extremely busy quarter for SIGAR. Over a period of 21 days in January and February, I testified before three Congressional committees about lessons learned and the risks to reconstruction in Afghanistan. Later in February, I became the last senior U.S. oversight official to visit Kabul before the embassy and the Resolute Support mission stopped admitting outside visitors in early March due to COVID-19. With two staffers remaining in Kabul, SIGAR is currently the only U.S. oversight agency with a presence in Afghanistan. To comply with State Department public-health measures, the rest of SIGAR’s Kabul-based staff have been temporarily relocated to the United States, where they are
successfully executing mandatory telework orders. SIGAR's U.S.-based staff have also been
ordered to work from home whenever possible.

This quarter, SIGAR issued 11 products. SIGAR work to date has identified approximately $3 billion in savings for the U.S. taxpayer.

SIGAR issued nine audit, evaluation, and inspection reports this quarter. Specifically, the performance audit reviewed funds provided to the American University of Afghanistan by the U.S. Agency for International Development (USAID), the Department of State, and the Department of Defense (DOD). The evaluation found that DOD implemented less than 40% of SIGAR's recommendations between July 1, 2014, and July 31, 2019, and that the department lacks a system to track recommendations.

SIGAR's inspection reports examined USAID's Power Transmission Expansion and Connectivity (PTEC) project in Afghanistan and the Afghan Ministry of Commerce and Industries' replacement building in Kunduz Province.

SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan. These financial audits covered a range of topics including the Regional Agricultural Development Program, Challenge Tuberculosis Project, and Sustaining Health Outcomes through the Private Sector Plus Program in Afghanistan.

SIGAR's Office of Special Projects issued two reports. One quantified the number of people killed, wounded, and kidnapped while performing reconstruction and stabilization activities in Afghanistan. The other reviewed findings from site visits to 269 U.S.-supported health clinics and hospitals.

During the reporting period, SIGAR criminal investigations resulted in two criminal charges, one arrest, two guilty pleas, one sentencing, and over $153,000 in criminal restitutions. SIGAR initiated five new cases and closed 25, bringing the total number of ongoing investigations to 125.

In these challenging times, SIGAR pledges to spare no effort to work with Congress and the Administration to ensure that U.S. reconstruction funds do not fall prey to waste, fraud, or abuse in Afghanistan.

Sincerely,

John F. Sopko
This report summarizes SIGAR’s oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from January 1 to March 31, 2020.* It includes a section examining the development and impact of COVID-19 in Afghanistan.

During this reporting period, SIGAR issued 11 audit and inspection reports, reviews, and other products assessing U.S. efforts to build the Afghan security forces, improve governance, facilitate economic and social development, and combat the production and sale of narcotics. In this period, SIGAR criminal investigations produced two criminal charges, one arrest, two guilty pleas, one sentencing, and over $153,000 in criminal restitution.

SIGAR OVERVIEW

AUDITS AND INSPECTIONS
This quarter, SIGAR issued nine performance audit, evaluation, financial audit, and inspection reports.

The performance audit examined the progress made by the American University of Afghanistan (AUAF) in addressing donor concerns with its financial reporting, management responsiveness, and staffing.

The evaluation found that the Department of Defense implemented less than 40% of recommendations from SIGAR’s Audits and Inspections Directorate and lacks a system for tracking them.

The five financial audit reports identified $4,857 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

The inspections found:
• construction deficiencies creating safety hazards and potentially disrupting electrical power at USAID’s Power Transmission Expansion and Connectivity Project (PTEC) Ghazni and Sayedebad substations
• the Afghan Ministry of Commerce and Industries’ replacement building has several construction deficiencies and may not be in use

SPECIAL PROJECTS
This quarter, SIGAR’s Office of Special Projects issued two reviews concerning:
• the total number of people killed, wounded, and kidnapped while performing reconstruction and stabilization activities in Afghanistan since 2002
• findings from site visits to 269 U.S.-supported clinics and hospitals
EXECUTIVE SUMMARY

LESSONS LEARNED
SIGAR’s Lessons Learned Program has four projects in development: U.S. government support to elections; monitoring and evaluation of reconstruction contracting; efforts to advance and empower women and girls; and a report on police and corrections.

INVESTIGATIONS
During the reporting period, SIGAR investigations resulted in two criminal charges, one arrest, two guilty pleas, one sentencing, and over $153,000 in criminal restitutions. SIGAR initiated five new cases and closed 25, bringing the total number of ongoing investigations to 125.

Investigations highlights include:
- A former U.S. Army sergeant first class, Jose Miguel Ortiz-Rivera, was sentenced to five years’ probation, nine months’ home confinement, 300 hours’ community service, and ordered to pay $153,638 in restitution. In October 2019, Ortiz-Rivera pleaded guilty to one count of conspiracy for his role in collecting and selling sensitive military equipment stolen from Special Forces groups at Fort Bragg, NC, including computer printers, Special Forces headsets, night-vision equipment, GPS units, binoculars, weapon parts, spotting scopes, and meal packages.
- The Military Police Guard Command’s (MPGC) Parwan Prison commander, Major General Safiullah Safi, was removed from his post by the Afghan Ministry of Defense after SIGAR investigators uncovered theft, corruption, and conflicts of interest. Safi employed military staff members from his village who were underqualified for their assigned positions at the MPGC, and engaged in fuel, food, and equipment theft.

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after March 31, 2020, up to the publication date of this report. Unless otherwise noted, all afghani-to-U.S. dollar conversions used in this report are derived by averaging the last six months of exchange-rate data available through Da Afghanistan Bank (www.dab.gov.af), then rounding to the nearest afghani. Data is as of March 25, 2020.
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“[COVID-19 is] something that affects the entire world, and it will affect Coalition forces and Afghan security forces as well. The focus on this particular virus has to be on preventing the spread, which is difficult under even normal circumstances, but almost impossible if we have violence.”

—RS Commander General Austin Scott Miller

COVID-19 STRIKES AFGHANISTAN
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Masked women wait to receive free wheat from the government during the COVID-19 lockdown in Kabul, April 2020. (AFP photo by Wakil Kohsar)
COVID-19 STRIKES AFGHANISTAN

The COVID-19 pandemic hit Afghanistan hard this quarter, with impacts that rippled across the peace talks, the security situation, the economy, the return of refugees and migrant workers, and the health and well-being of the Afghan people, including:

Early Cases Come From Iran
- The first case of COVID-19 in Afghanistan was reported on February 24, 2020, after a Herat shopkeeper returned from a trip to Iran. Since then, COVID-19 has been identified in at least 29 of the country’s 34 provinces. Although relatively few Afghans (770) have been confirmed to have the virus, it is likely that many more have contracted it. Just 4,470 Afghans had been tested as of April 15, 2020. At least one hospital equipped to test for COVID-19 faced a backlog large enough for it to temporarily stop swabbing people who were potentially infected. The governor of Herat warned that the virus was spreading rapidly and pleaded for the public’s assistance: “I want to frankly say that I am digging graves in Herat,” he said.
- The spread of the COVID-19 virus in neighboring Iran, one of the world’s worst-hit countries, led to record numbers of Afghans returning from Iran this quarter (226,316 undocumented Afghans returned from Iran in 2020 as of April 4, 2020, compared to 100,347 undocumented Afghan migrant returns as of April 6, 2019), according to the International Organization for Migration. Many of these individuals were at high risk of carrying the virus.

President Ghani’s Staff Test Positive
- COVID-19’s growing prevalence in Afghanistan was perhaps best demonstrated by the news that at least 40 members of President Ashraf Ghani’s staff had tested positive for the virus. Among those infected were officials working for Afghanistan’s National Security Council, the office of President Ghani’s chief of staff, and the administrative arm of the president’s office, according to the New York Times. Thousands of guests descended on the presidential palace to observe President Ghani take the oath of office more than two weeks after Afghanistan’s first known case of COVID-19 was confirmed.

Afghan Government Orders Lockdowns
- The Afghan government took several measures to help mitigate the spread of the disease. On March 14, it shuttered all schools for an initial one-month period through April 18. The government also instituted “measured lockdowns” throughout the country that closed sections of, and limited movement in, major cities. In Kabul, more stringent measures requiring all residents to shelter in place went into effect on April 8. Movement exemptions were granted for humanitarian personnel and goods.

Afghanistan Uniquely Vulnerable
- According to the British medical journal The Lancet, these shelter-in-place measures may be less effective in Afghanistan than in more developed countries. For example, movement restrictions were reportedly disregarded by residents of Herat City—despite the fact that Herat Province has the highest number of confirmed COVID-19 cases in Afghanistan. Afghanistan’s poverty, low public awareness of COVID-19 and low health literacy, as well as cultural norms of shaking hands and hugging, community
gatherings in mosques that remain largely open, paucity of masks, and limited awareness of effective handwashing techniques are all likely to aggravate the crisis.  
• Overall, Afghanistan’s numerous and, in some cases, unique vulnerabilities—a weak health-care system, widespread malnutrition, porous borders, massive internal displacement, contiguity with Iran, and ongoing conflict—make it likely the country will confront a health disaster in the coming months.

Disruption of Commercial and Humanitarian Goods at Border Crossing Points
• Although some commercial transport continued between Afghanistan and its Central Asian neighbors to the north (Turkmenistan, Uzbekistan, and Tajikistan) all either closed their borders to civilian movement or grounded flights to and from Afghanistan.
• Pakistan initially closed its border for a two-week period in mid-March. As of April 15, Pakistan’s border was closed to all traffic except commercial vehicles. At the Torkham and Chaman-Spin Boldak crossing points, cargo trucks were permitted to cross three days per week. Nevertheless, some humanitarian organizations remain concerned about the impact that border closures could have on access to food and goods usually imported from Pakistan.
• As of April 16, 1,900 shipping containers en route to Afghanistan were reportedly stuck at the port of Karachi, according to Pakistani media.

Rising Food Prices in Key Urban Centers
• In a sign that food supplies may be running short (and/or that vendors are price-gouging), the UN’s World Food Programme (WFP), in late March, recorded price spikes for key food commodities in certain heavily populated parts of Afghanistan. In eight major Afghan urban centers—including Kabul, Kandahar, and Jalalabad—prices for certain key items like wheat, wheat flour, and cooking oil increased substantially, according to the UN.

Funding to Mitigate the Effects of COVID-19 in Afghanistan
• On April 2, the World Bank approved a $100.4 million grant to help fight COVID-19 in Afghanistan by reinforcing essential health services.
• The Afghan government requested an additional $223.0 million grant from the International Monetary Fund.
• The United States is providing Afghanistan with more than $18 million to support prevention, treatment, and detection.
Complications for Peace Talks
- U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad warned the spread of the novel coronavirus would complicate prisoner releases and face-to-face engagements between the parties. For example, the first Afghan government-Taliban “technical” talks on the release of prisoners were through video conference. There are further concerns that intra-Afghan negotiations could be significantly hindered if a large number of prisoners on either side contract or die of the virus while in captivity.24

First Phase of U.S. Troop Withdrawal to Continue Despite Viral Spread
- On March 24, Resolute Support (RS) officials announced that four Coalition service members tested positive for COVID-19, the first confirmed cases of the virus among RS personnel in Afghanistan. The service members (whose nationalities were withheld) were “newly arrived in-country,” had been in a screening facility since they arrived, and were moved to isolation when they started showing symptoms. Another 1,500 multinational service members and civilians were living in screening facilities in Afghanistan prior to onward movement “out of an abundance of caution,” as of March 24, 2020.25
- RS said it is “making the necessary adjustments to temporarily pause personnel movement into theater,” and that the predeployment screening protocols they have adopted in some cases “will necessitate some service members remaining beyond their scheduled departure dates to continue the mission.” However, USFOR-A said they “continue to execute the ordered drawdown to 8,600” U.S. personnel in Afghanistan.26
- On March 24, RS commander General Austin Scott Miller said, “The focus on [COVID-19] has to be on preventing the spread, which is difficult even under normal circumstances, and almost impossible if we have violence. All sides need to reduce violence so we can stay focused on preventing the spread of this virus amongst our forces and amongst the Afghan people.”27

ANDSF Training Conducted Remotely
- RS is conducting more of its train, advise, and assist mission with its Afghan National Defense and Security Forces (ANDSF) partners via technical means rather than in-person meetings, and is “working with [its] Afghan security partners to mirror [RS] preventative measures throughout their force.”28
- On March 19 and 26, senior Afghan security officials met with Afghan National Security Advisor Hamdullah Mohib to discuss the ANDSF’s role and preparedness in supporting the Afghan government’s fight against COVID-19, including helping other ministries in their response and preventing the spread of the virus in prisons.29

Taliban Enforces Quarantines in Some Areas
- The Taliban has established its own, ad hoc public health groups to combat COVID-19, according to Radio Free Europe/Radio Liberty. The group is also reportedly relying on non-governmental organizations to deliver care.30

RS Provides Critical Personal Protective Equipment to the ANDSF
- In mid-April, RS delivered 7,000 masks, more than 8,000 pairs of gloves, cleaning supplies, and other personal protective equipment to Afghan National Police units in Panjshir and Parwan Provinces. It also provided 13,000 masks, 1,000 sets of protective gear, disinfectants, sanitizers, and cleaning supplies to Afghan National Army units in Helmand and Nimroz Provinces. NATO said in a statement, “NATO remains firmly committed to support our Afghan partners as they fight terrorism and operate to create the conditions for lasting peace, in the midst of an unprecedented health crisis.”31

Calls for COVID-19 Cease-Fire
- NATO, the United States, and President Ghani urged the Taliban to stop fighting and agree to a ceasefire. Ghani’s request echoed UN Secretary-General António Guterres’ appeal for a global ceasefire to help fight the virus.32
The spread of COVID-19 in Afghanistan is already causing significant social and economic disruption that is likely to worsen in the coming months due to the country’s unique conditions. Among other vulnerabilities, Afghanistan has a weak health-care system, widespread malnutrition, porous borders, massive internal displacement, and an ongoing conflict. It also borders Iran, where the virus has spread rapidly and widely.

Starting in March 2020, the Afghan government instituted “measured lockdowns” throughout the country that closed sections of, and limited movement in, major cities. In Kabul, stringent measures requiring all residents to shelter in place went into effect on April 8. But whether such efforts can curb the rapid transmission of the virus remains to be seen. According to TOLOnews, movement restrictions were initially disregarded by residents of Herat City—despite the fact that Herat Province has the highest number of confirmed COVID-19 cases.

Since the beginning of this year, 226,316 undocumented Afghans had returned from Iran, as of April 4, 2020, compared to 100,347 undocumented Afghan migrant returns from January 1, 2019 to April 6, 2019, according to the International Organization for Migration. As of April 15, Iran had recorded 74,877 cases of the virus.
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Although some commercial transport continues between Afghanistan and its Central Asian neighbors to the north, Turkmenistan, Uzbekistan, and Tajikistan all either closed their borders to civilian movement or grounded flights to and from Afghanistan. Since the beginning of this year, 226,316 undocumented Afghans had returned from Iran, as of April 4, 2020, compared to 100,347 undocumented Afghan migrant returns from January 1, 2019 to April 6, 2019, according to the International Organization for Migration. As of April 15, Iran had recorded 74,877 cases of the virus.

From April 6–9, approximately 64,000 Afghans returned from Pakistan. As of April 15, Pakistan’s border was closed to all traffic except commercial vehicles. At the Torkham and Chaman-Spin Boldak crossing points, cargo trucks were permitted to cross three days per week. There are lingering concerns that key food commodities from Pakistan could stop flowing.

Cases of COVID-19* (As of April 15)

<table>
<thead>
<tr>
<th>Province</th>
<th>Cases</th>
<th>Recovered</th>
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<tbody>
<tr>
<td>Herat</td>
<td>306</td>
<td>44</td>
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<tr>
<td>Kabul</td>
<td>206</td>
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<tr>
<td>Kandahar</td>
<td>90</td>
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<td>Nimroz</td>
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<td>Balkh</td>
<td>26</td>
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<tr>
<td>Ghazni</td>
<td>14</td>
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<tr>
<td>Paktya</td>
<td>10</td>
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<tr>
<td>Samangan</td>
<td>8</td>
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<td>Logar</td>
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<td>Baghlan</td>
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<td>Daykundi</td>
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<td>Farah</td>
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<td>Bamyan</td>
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<td>Maidan Wardak</td>
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<td>Takhar</td>
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<td>Kunduz</td>
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<td>Uruzgan</td>
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Note: COVID-19 testing in Afghanistan is quite limited and there are difficulties in properly gathering data across many remote areas. Consequently, the numbers in this graphic may underrepresent the true count of COVID-19 infections. Due to reporting discrepancies, the total number of COVID-19 cases (770) does not equal the sum of the number of cases by province (760).

“For all the lives and treasure the United States and its Coalition partners have expended in Afghanistan, and for Afghans themselves who have suffered the most from decades of violence, the very least we can do is to learn from our successes and failures.”

—SIGAR Inspector General John F. Sopko