

SIGAR

Special Inspector General for
Afghanistan Reconstruction

OCT 30
2021

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





The National Defense Authorization Act for FY 2008 (Pub. L. No. 110-181) established the Special Inspector General for Afghanistan Reconstruction (SIGAR).

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.

Source: Pub. L. No. 110-181, National Defense Authorization Act for FY 2008, 1/28/2008, Pub. L. No. 115-91, National Defense Authorization Act for FY 2018, 12/12/2017.

(For a list of the congressionally mandated contents of this report, see Appendix A.)

Cover photo:

An Afghan man hands his ailing infant up to a U.S. Marine from the crowd trying to evacuate from Hamid Karzai International Airport in Kabul, August 2021. (AFP photo by Omar Haidari)



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I hereby submit SIGAR's 53rd quarterly report on the status of reconstruction in Afghanistan.

This quarter, the United States completed its withdrawal from Afghanistan, the U.S.-supported Afghan government and security forces collapsed, and the Taliban took over the country after nearly 20 years of fighting.

This outcome, which General Mark Milley, the chairman of the Joint Chiefs of Staff, has called "a strategic failure," took place after the United States appropriated \$146 billion to rebuild Afghanistan. More important, it took place after some 2,400 American service members, and at least 1,233 contractors, including 45 Americans, lost their lives in that country. Meanwhile more than 21,000 service members and 1,427 contractors, including 38 Americans, were wounded.

As this report describes, U.S.-funded reconstruction has now paused in Afghanistan, with the exception of some humanitarian aid to address drought-aggravated food shortages and a COVID-19-aggravated health crisis. The single costliest reconstruction effort, training and equipping the Afghan National Defense and Security Forces (ANDSF), had a price tag of \$89 billion. Today, the ANDSF no longer exist. Other reconstruction objectives, such as to assist women and girls or to establish the rule of law, are under direct threat from the new Taliban regime.

These are sobering facts, and we owe all who served in Afghanistan—as well as the American taxpayer—an accurate accounting of why the 20-year U.S. mission in Afghanistan ended so abruptly, with so little to show for it.

In August, SIGAR supplied some answers with its 11th and most-read lessons-learned report, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*. The report examines the past two decades of U.S. reconstruction efforts in Afghanistan. It received worldwide media coverage, and in the month it was released, SIGAR's content on Twitter was viewed over 2.2 million times. The report details how the U.S. government struggled to develop a coherent strategy, understand how long the reconstruction mission would take, ensure its projects were sustainable, staff the mission with trained professionals, account for the challenges posed by insecurity, tailor efforts to the Afghan context, and understand the impact of programs.

SIGAR's work has demonstrated that no single policy decision or Administration led to the failure of the U.S. reconstruction effort. Rather, it was a series of mistaken decisions, made over two decades, with converging and deleterious impacts, that led us to this point. The seeds of Afghanistan's collapse were sown well before President Ashraf Ghani fled and Taliban fighters strolled into Kabul.

But the questions before us now are, what could have been done differently and what must the United States prepare to do differently in the future? And, as we describe in Section One of this report, these are the very questions to which Congress has asked SIGAR to turn its attention.

Specifically, Congressional committees this quarter have asked SIGAR to evaluate (1) the factors leading to the collapse of the Afghan government; (2) the factors leading to the collapse of the ANDSF; (3) the status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, including active or pending contracts; (4) the extent of Taliban access to U.S. assistance, equipment, or weapons provided to the Afghan government and opportunities for recouping those losses; and (5) the status of potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health-care operations, and nongovernmental institutions, resulting from the Taliban's return to power.

Additionally, Congress has asked SIGAR to conduct a joint audit with the inspectors general of the Departments of State, Defense (DOD), and the U.S. Agency for International Development (USAID) of the Special Immigrant Visa program that brings Afghans who have worked for the U.S. government to this country.

SIGAR has responded to these requests by setting up a number of task forces within the agency composed of staff members from each of its directorates. The groups include trained auditors, investigators, researchers, methodologists, and editors tasked with producing fully documented reports in accordance with established federal standards for evaluations. SIGAR expects to complete the work in 2022, and for the resulting reports to serve not only as forensic inquiries into the origins of the events of summer 2021, but also as useful cautionary and instructive guides to future contingency and reconstruction operations.

The days and weeks since the Taliban takeover of Afghanistan have been personally and professionally fraught for our SIGAR staff. Although we were able to successfully evacuate all our U.S. and locally employed Afghan staff from Kabul in August, many other Afghan colleagues with whom we have worked closely for the past decade or more remain trapped in the country and at risk of reprisal. Like many, SIGAR remains concerned about the pace of relief for these individuals and will continue to work with the Administration and Congress to bring them to safety.

Despite these tumultuous events, SIGAR remained productive throughout the quarter, issuing four performance-audit reports and five financial-audit reports.

Much of that work turns out to be useful to help answer the Congressional questions directed to SIGAR. The first performance audit reviewed whether the Afghan government had been making progress toward achieving its anticorruption objectives, addressing the impunity of powerful individuals, and meeting international commitments. The second audit found that State and USAID did not develop strategies or plans for future reconstruction efforts following Afghan peace negotiations, nor a plan detailing how reconstruction activities would be revised based on other possible outcomes and risks. The third audit assessed the Combined Security Transition Command-Afghanistan's (CSTC-A) failure to hold the ANDSF to account

by enforcing the conditions CSTC-A had established to make it stronger, more professional, and more self-reliant. The fourth audit examined DOD's management and oversight of the NATO Afghan National Army Trust Fund since 2014, and its associated challenges.

The five financial audits of U.S.-funded projects to rebuild Afghanistan identified \$11,297,874 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including State's Office of Antiterrorism Assistance Program, DOD's support for the Law Enforcement Professionals Program, and USAID's Strengthening Education in Afghanistan II Project.

During the reporting period, SIGAR criminal investigations resulted in one guilty plea, one sentencing, and over \$53,000 in fines and restitutions.

Although the U.S. mission in Afghanistan has largely ended for now, SIGAR will continue its work to get to the bottom of why reconstruction efforts failed the way they did and to ensure that the U.S. government is offered a comprehensive and documented array of the lessons to be learned from the collapse.

Sincerely,

A handwritten signature in black ink, appearing to read 'John F. Sopko', with a long horizontal flourish extending to the right.

John F. Sopko

EXECUTIVE SUMMARY

This report summarizes SIGAR’s oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from July 1 to September 30, 2021.*

During this reporting period, SIGAR issued 11 audits, evaluations, 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 resulted in one guilty plea, one sentencing, and over \$53,000 in fines and restitutions.

SIGAR OVERVIEW

AUDITS AND INSPECTIONS

This quarter, SIGAR issued four performance audit reports and five financial-audit reports.

The **performance audit reports** examine:

- whether the Afghan government had been making progress toward achieving its anticorruption objectives, addressing impunity of powerful individuals, and meeting international commitments
- the failure of the State Department (State) and the U.S. Agency for International Development (USAID) to develop strategies or plans for

future reconstruction efforts following Afghan peace negotiations

- the failure of the Combined Security Transition Command-Afghanistan’s (CSTC-A) to hold the Afghan National Defense and Security Forces (ANDSF) to account by enforcing the conditions it established to make it stronger, more professional, and more self-reliant
- the Department of Defense’s (DOD) management and oversight of the NATO Afghan National Army Trust Fund since 2014, and its associated challenges

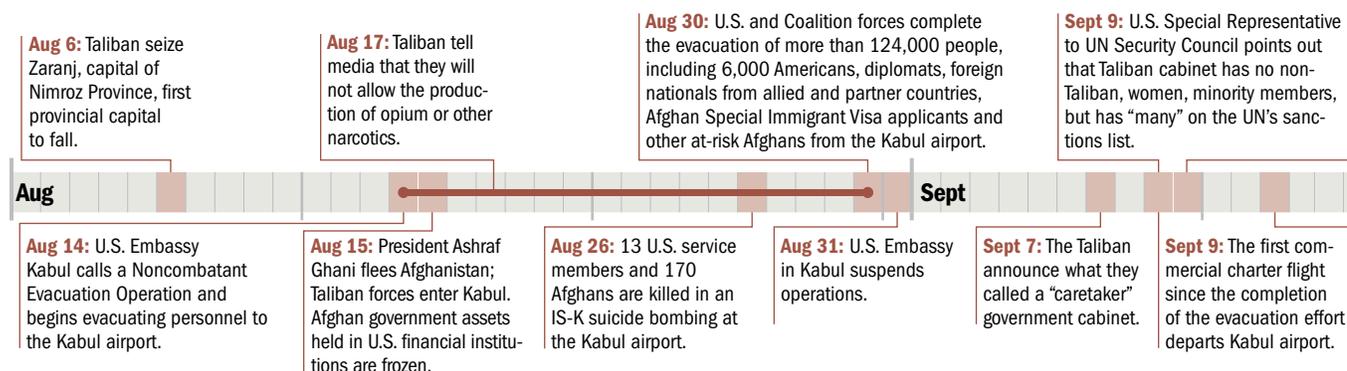
The five **financial-audit reports** identify \$11,297,874 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

KEY EVENTS, AUGUST 1–OCTOBER 30

July 1: U.S. forces withdraw from Bagram Airbase, the last major base outside of Kabul.

July 12: CSTC-A, the command responsible for much of the train, advise, and assist mission to the ANDSF, ends and transitions to DSCMO-A.

July 21: Taliban have captured around half of Afghanistan’s roughly 400 district centers.



EXECUTIVE SUMMARY

LESSONS LEARNED

SIGAR's Lessons Learned Program released its 11th **lessons-learned report**: *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*. The report examines the past two decades of the U.S. reconstruction effort in Afghanistan. It details how the U.S. government struggled to develop a coherent strategy, understand how long the reconstruction mission would take, ensure its projects were sustainable, staff the mission with trained professionals, account for the challenges posed by insecurity, tailor efforts to the Afghan context, and understand the impact of programs.

A Lessons Learned Program report on the role of police in conflict will be issued later this year.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in one guilty plea, one sentencing, and over \$53,000 in fines and restitutions. SIGAR initiated two new cases and closed 21, bringing the total number of ongoing investigations to 74.

Investigations highlights include:

- the guilty plea of Naim Ismail, an investment-firm vice president, for running a Ponzi scheme that defrauded individual and corporate victims of over \$15 million
- the guilty plea of a U.S. Army National Guardsman for the theft of government property while serving as a senior supply sergeant in Afghanistan
- a \$400,000 civil settlement from a former Overseas Private Investment Corporation (OPIC) lawyer involved with fraud and false claims related to the construction of the Kabul Grand Hotel and the Kabul Grand Residences

RESEARCH AND ANALYSIS

SIGAR's Research and Analysis Directorate issued its 53rd *Quarterly Report to the United States Congress*.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after September 30, 2021, 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 as of October 8, 2021.

Early Sept: Resolute Support Mission officially terminated. Congress asks SIGAR to investigate and report on underlying causes of swift collapse of Afghan government and ANDSF; other requests follow.

Sept 19: Afghan secondary schools reopen but only for male teachers and students.

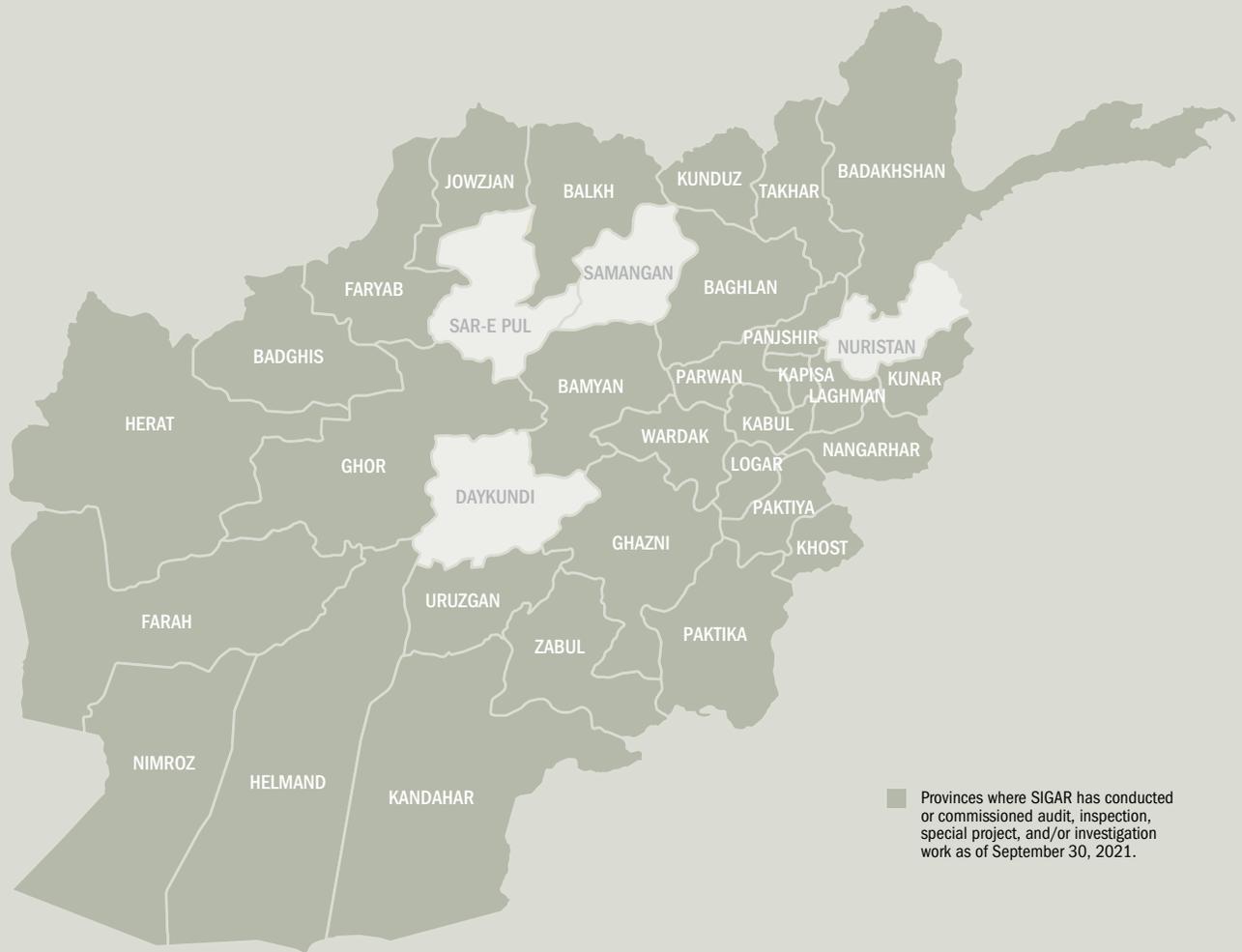
Sept 24: Treasury issues two licenses to support continued flow of humanitarian assistance to Afghanistan.

Oct 12: Participating nations at a G20 summit in Rome, reiterate their support for humanitarian assistance to Afghanistan.

Sept 13: UN Secretary-General warns of poverty, displacement, food shortages, and pandemic in Afghanistan. Donors pledge \$1 billion in humanitarian assistance at a UN-organized conference. USAID adds \$64 million to \$330 million in U.S. humanitarian aid already promised.

Sept 22: Secretary of State Blinken says the United States will continue humanitarian aid to Afghanistan.

Oct



■ Provinces where SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work as of September 30, 2021.

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“It is obvious to all of us that the war in Afghanistan did not end on the terms that we wanted, with the Taliban now in power in Kabul. ... The war was a strategic failure.”

—*General Mark Milley,
Chairman of the Joint Chiefs of Staff*

1 SIGAR TACKLES QUESTIONS FROM THE COLLAPSE



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Taliban fighters and local residents atop an Afghan National Army vehicle in Laghman Province on August 15, 2021. (AFP photo)

SIGAR TACKLES QUESTIONS FROM THE COLLAPSE

America's 20-year war in Afghanistan unraveled in less than four months. On April 14, 2021, President Joseph R. Biden announced that in keeping with the Trump administration's February 2020 U.S.-Taliban agreement, he would withdraw U.S. military forces from Afghanistan by September 11 (later changed to August 31). Soon thereafter:¹

- During May, U.S. air strikes in support of Afghan forces decreased, and the Taliban stepped up attacks in Zabul, Ghazni, Logar, and Helmand Provinces.
- On July 1, U.S. forces quit the major facility of Bagram Airbase, 45 miles north of Kabul.²
- On August 6, the Taliban seized control of Zaranj, capital of Nimroz Province on the border with Iran. The city was the first provincial capital to fall; most of its defenders offered no resistance.
- On August 12–13, Kandahar and Herat, Afghanistan's second- and third-largest cities, fell to the Taliban and the United States announced 3,000 U.S. troops (with 2,000 more announced on August 14) would go to Afghanistan to evacuate diplomats, civilians, and Afghans who had worked for the United States.
- On August 15, Afghan President Ashraf Ghani left the country and the Taliban took control of Kabul and its government buildings.

On August 31, U.S. Embassy Kabul posted a notice on its website: "The U.S. Embassy in Kabul suspended operations on August 31, 2021. ... We will continue to assist U.S. citizens and their families in Afghanistan from Doha, Qatar."³ That same day, the last U.S. evacuation aircraft left Kabul's Hamid Karzai International Airport.

QUESTIONS AND TASKS

The swift collapse of Afghanistan's security forces and government during the summer of 2021 left much of the internationally funded reconstruction effort there in ruins or in suspension—and also left a mountain of anxieties,

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doubts, and questions about the future of the country and its people under the new Taliban regime. Congress has turned to SIGAR for answers.

Some of the most salient questions—Why? How? and What now?—were posed to SIGAR in a September 10 letter cosigned by the chairs and ranking members of the House Committee on Oversight and Reform and its Subcommittee on National Security. In its letter, the Committee asked SIGAR to:

conduct a review to examine the underlying causes that may have contributed to the rapid collapse last month of the government of Afghanistan and the Afghan National Defense and Security Forces (ANDSF), any potential loss or compromise of U.S. reconstruction assistance resulting from the Taliban's return to power, and the ramifications of the U.S. military and diplomatic withdrawal for U.S. national security and the people of Afghanistan.⁴

The letter continued with a more detailed breakdown of issues for SIGAR to report on, including:⁵

- “any chronic weaknesses” since 2002 that undermined the Afghan government’s authority or legitimacy
- relative success or failure of U.S. reconstruction efforts since 2002
- an accounting of U.S. assistance to Afghan security forces
- status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, including active or pending contracts
- extent of Taliban access to U.S. assistance, equipment, or weapons provided to the Afghan government, and opportunities for recouping losses
- “the status of and potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health care operations, and non-government institutions resulting from the Taliban’s return to power”

“Given two decades of U.S. and Coalition investments in Afghanistan’s future,” the Committee members wrote, “it is crucial that the Special Inspector General for Afghanistan Reconstruction (SIGAR) continue its important work on behalf of Congress and the American people to document the relative successes and failures of our reconstruction mission in Afghanistan, particularly in light of the Afghan government’s capitulation to the Taliban.”⁶

SIGAR is in fact continuing its work—including, as appropriate or directed, coordinating with inspectors general at DOD, State, and USAID—in response to the request of the House committee and subcommittee. SIGAR began by constituting working groups to conduct separate evaluations on the collapse of the Afghan government and its national security forces. The groups include trained auditors, investigators, researchers,

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methodologists, and editors tasked with producing fully documented reports in accordance with established federal standards for evaluations. SIGAR expects the work to be completed in 2022, and to serve not only as a forensic inquiry into the origins of the events of summer 2021, but also as cautionary and instructive guides to future contingency and reconstruction operations.

Additional requests for SIGAR oversight work came a few days after the House committee request. On September 23, 2021, the full House voted 316 to 113 to adopt H.R. 4350, the National Defense Authorization Act (NDAA) for Fiscal Year 2022.⁷ The full Senate had not taken action on its version of the bill as this report went to press.

The House version of the FY 2022 NDAA directs SIGAR to produce reports for the House and Senate Armed Services Committees and the Secretary of Defense. A report due by March 1, 2022, would be “an evaluation of the performance of the ANDSF for the period between February 2020 and August 2021,” to include reasons for the ANDSF failure, the impact of the U.S. military withdrawal on the ANDSF, aspects of the U.S. train-advise-assist mission since 2001 that affected recent ANDSF performance, and the current status of U.S.-provided equipment and U.S.-trained ANDSF personnel.⁸

During floor consideration of the NDAA, the House adopted an amendment directing SIGAR to investigate and report on the types of U.S.-provided military equipment left in Afghanistan, whether the Taliban control them, whether Afghan government officials fled the country with U.S. funds, and other matters. The amendment requires SIGAR to report results in its quarterly reports to Congress and issue a final report.⁹

On September 30, 2021, U.S. Representative Ami Bera of California, chairman of the House Foreign Affairs Committee’s Subcommittee on Asia, the Pacific, Central Asia, and Nonproliferation, wrote to SIGAR and to the inspectors general of DOD, State, and USAID asking them to conduct “a comprehensive joint audit of the Special Immigrant Visa (SIV) process in Afghanistan.” The Congressman’s letter said although the Afghan SIV program was created to provide “a lifesaving path to resettlement for Afghan nationals who have assisted U.S. military and government officials,” backlogs can extend processing times to more than three years. “These delays put our Afghan allies at an increased risk of facing violent retribution by the Taliban.”¹⁰

Most recently, an October 5 letter from the House Committee on Oversight and Reform and its Subcommittee on National Security asked SIGAR to submit the classified supplements to its quarterly reports since January 2015 to DOD, State, and USAID for declassification review. “As Congress and the American people evaluate and reflect on nearly two decades of U.S. involvement in Afghanistan,” the letter said, “the

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declassification and release of information related to the war will be critical in our effort to learn lessons for the future.”¹¹

Other informational activities have been more immediate, also responding to Capitol Hill requests. As of mid-October, IG Sopko had testified before a Congressional committee and conducted four Member-level briefings, while SIGAR Congressional-relations staff had held more than 20 briefings for staff of committees and Member offices.¹²

IMPORTANT QUESTIONS REMAIN

SIGAR will apply its full resources to answering these and any subsequent requests from Congress. But it will not be starting from a blank slate. SIGAR has already published numerous reports on the weaknesses of reconstruction since the agency was established in 2008,¹³ and more are in the pipeline.

As of September 30, 2021, SIGAR has issued more than 430 financial audits or evaluations, 11 Lessons Learned Program reports, 191 special-project reports, four *High-Risk List* reports, and 53 quarterly reports to Congress. Meanwhile, SIGAR’s Investigations Directorate continues its law-enforcement and investigative work that leads to criminal referrals, indictments, convictions or pleas based on criminal-information charges by prosecutors, and referrals for possible suspension or debarment of federal contractors. The directorate currently is conducting 74 active investigations.

SIGAR’s Audits and Inspections Directorate has 30 financial audits under way, as of September 30, 2021, including audits of Afghanistan reconstruction projects involving Dyncorp, Raytheon, The Asia Foundation, Virginia Polytechnic Institute and State University, Save the Children Federation, and others. Meanwhile, SIGAR’s Lessons Learned Program issued its 11th report this quarter and is completing another one dealing with police in the Afghanistan conflict.

The official American presence in Afghanistan has ended—for the time being, at least—but completing work under way and responding to these new information requests is of more than historical importance. Audits, evaluations, and investigations can reveal useful information about the competence, reliability, and integrity of companies and organizations with which the federal government deals; the economy, efficiency, and effectiveness of federal agencies undertaking humanitarian and developmental work; and can lead to administrative or criminal accountability for negligence, bribery, waste, fraud, and abuse.

SIGAR is uniquely positioned to carry out this kind of oversight work. Its authorizing statute gives it whole-of-government authority to examine the operations, funding, and effectiveness of any federal department or agency using appropriated funds for Afghanistan reconstruction—a capability

unique within the federal IG community. Until August 15, SIGAR also maintained a long-term presence in Afghanistan, with some staffers serving on multiyear deployments (as distinct from standard 12-month or less tours employed by most agencies, with the attendant loss of institutional memory). During most of SIGAR's presence in Afghanistan, it was the largest single U.S. oversight agency there. Its established relations with Afghan employees, nongovernmental organizations, and ministries give it a valuable pool of contacts for collecting additional information as new research tasks require.

'A LONE WOLF HOWLING IN THE WILDERNESS'

No federal entity is on public record predicting the precise timing or the startling speed of the collapse of the Afghan government and security forces. SIGAR's July 30, 2021, quarterly report to Congress, however, described the ongoing Taliban offensive and noted that "In some districts ANDSF forces put up some level of resistance and conducted a tactical [fighting] retreat, while in others they surrendered or fled in disorder," adding "Particularly concerning was the speed and ease with which the Taliban seemingly wrested control of districts in Afghanistan's northern provinces, once a bastion of anti-Taliban sentiment."¹⁴

SIGAR has reported for years on serious problems and worrisome portents in areas like security, rule of law, corruption, government capability and legitimacy, fiscal capacity, and sustainability of institutions and programs.

In 2013, Inspector General Sopko testified before the House Committee on Oversight and Government Reform, saying in part: "SIGAR has repeatedly identified a number of serious ongoing challenges to this historic reconstruction effort. These systemic problems, which apply to all U.S. assistance in Afghanistan, include the following five primary areas of concern:"¹⁵

- inadequate planning
- poor quality assurance
- poor security
- questionable sustainability
- pervasive corruption

These and other concerns such as women's rights, ministerial capacity, and proper execution of on-budget assistance, education, and health care resonate throughout SIGAR products from its earliest years. For example, in 2013 testimony before a subcommittee of the House Armed Services Committee, Inspector General Sopko summarized four years of SIGAR work regarding the status of Afghan women and programs intended to improve their lot. He described audit findings that insecurity, cultural and

SIGAR TACKLES QUESTIONS

social constraints, and inadequate numbers of female poll workers were restricting women’s ability to participate in elections, and that lack of coordination between State and USAID had prevented Congress from getting complete information on how appropriated funds had been used to help Afghan women and girls.¹⁶

In 2014, SIGAR’s very first biennial *High-Risk List* for a new session of Congress warned that much of the U.S. reconstruction effort “risks being wasted because the Afghans cannot sustain the investment without massive continued donor support,” and specifically cautioned that “Ensuring that Afghanistan never again becomes a haven for international terrorists depends on the ANSF’s [Afghan National Security Forces] ability to secure the country. But under current and future plans, the ANSF is not fiscally sustainable.”¹⁷ That same high-risk report also included a warning that “The Afghans lacked the capacity—in both personnel numbers and expertise—to operate and maintain both the SMW’s [Special Mission Wing] existing fleet of 30 aging aircraft and a planned fleet of 48 new aircraft costing a total of \$771.8 million.”¹⁸ This chronic problem of capability and sustainability was reported in subsequent *High-Risk Lists* and has been cited as a factor in the Afghan security forces’ failure in 2021.

The succession of researched and documented findings of problems, warnings of consequences, and recommendations for improvement continued right into the crisis year of 2021. SIGAR’s *2021 High-Risk List*, released in March; its July 30 *Quarterly Report to the United States Congress*; and its recent Lessons Learned Program reports, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction* and *The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan* all documented ongoing problems and—once again—raised storm warnings.¹⁹ The *What We Need to Learn* report not only attracted widespread media coverage, but in the month it was released, there were links appearing in more than 2.2 million reader engagements via SIGAR’s Twitter feed.²⁰

Many of SIGAR’s recommendations have been adopted by the federal agencies involved in Afghanistan reconstruction, but strategic-level improvements were less often implemented. As Senator Charles Grassley of Iowa said on the Senate floor in September, “To the detriment of U.S. foreign policy and our national security, most of SIGAR’s advice fell on deaf ears. SIGAR was like a lone wolf howling in the wilderness.” The Senator added, “SIGAR has more work to do. ... Congress needs to know why SIGAR’s alarm bells on poor security, corruption and waste were largely ignored. They were unmistakable indicators of impending collapse.”²¹

Professor Jennifer Brick Murtazashvili of the University of Pittsburgh and author of two books on modern Afghanistan, told a Brookings Institution interviewer on the very day the U.S. Embassy in Kabul closed that ultimately, the Afghan people “lost complete faith in the central

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government. And once the donor support left, once the U.S. was gone, all of this was really laid bare. So it became impossible to ask Afghans to fight for an illegitimate government.”²²

For more effective and less wasteful reconstruction efforts, she added, “Read SIGAR ... there’s been reports for a decade or more coming from that office ... A lot of suggestions for how things could be made more effective, but really damning reports. We knew about this for a long time and we continued to do it.”²³

Anthony H. Cordesman, emeritus chair in strategy at the Center for Strategic and International Studies in Washington, DC, and former consultant to the Departments of State and Defense, recently declared that SIGAR is “an organization which—unlike so many study groups and commissions—has proven its ability to be objective and deal with the uncertainty of so many aspects of complex warfighting decision-making,” adding that “SIGAR’s [Congressional] mandate has to be extended almost immediately, along with its authority to collect key data, keep experienced personnel, and have full access on an interagency level.”²⁴

Any decision on that is of course a matter for Congressional judgment. But in any case, SIGAR will press on with its scheduled work, deliver products to satisfy the new requests and directives from Congress, and stand ready for new assignments as the causes and consequences of the Afghanistan collapse demand more study.

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ESSAY ENDNOTES

- 1 Washington Post, “The shocking speed of the Taliban’s advance: A visual timeline,” 8/16/2021. [washingtonpost.com/world/2021/08/16/taliban-timeline](https://www.washingtonpost.com/world/2021/08/16/taliban-timeline).
- 2 OUSD-P, response to SIGAR vetting, 7/9/2021.
- 3 U.S. Embassy Kabul, “Security Message: Suspension of Operations (August 31, 2021),” 8/31/2021. af.usembassy.gov/security-message-suspension-of-operations
- 4 U.S. House of Representatives, Committee on Oversight and Reform, letter to SIGAR, 9/10/2021, p. 1. The letter was cosigned by Committee Chair Caroline B. Maloney of New York and Ranking Member James Comer of Kentucky, and by Subcommittee on National Security Chair Stephen F. Lynch of Massachusetts and Ranking Member Glenn Grothman of Wisconsin.
- 5 U.S. House of Representatives, Committee on Oversight and Reform, letter to SIGAR, 9/10/2021, pp. 3–4.
- 6 U.S. House of Representatives, Committee on Oversight and Reform, letter to SIGAR, 9/10/2021, p. 1.
- 7 Congress.gov, “All Info - H.R.4350 - 117th Congress (2021-2022): National Defense Authorization Act for Fiscal Year 2022,” accessed 9/28/2021. <https://www.congress.gov/bill/117th-congress/house-bill/4350/all-info>.
- 8 House of Representatives, Report of the Committee on Armed Services on H.R. 4350, Report 117–118, 9/10/2021, p. 251. <https://www.congress.gov/117/crpt/hrpt118/CRPT-117hrpt118.pdf>
- 9 House of Representatives, H.R. 4350, National Defense Authorization Act for Fiscal Year 2022 (short title), engrossed 9/23/2021, Sec. 1220C. <https://www.congress.gov/117/bills/hr4350/BILLS-117hr4350eh.pdf>
- 10 U.S. Representative Amerish “Ami” Bera, letter to SIGAR and the Inspectors General of State, Defense, and USAID, 9/30/2021.
- 11 Letter to SIGAR from Chairwoman Carolyn B. Maloney and Ranking Member James Comer, House Committee on Oversight and Reform; and from Chairman Stephen F. Lynch and Ranking Member Glenn Grothman, Subcommittee on National Security, 10/5/2021.
- 12 SIGAR, internal email from Congressional-relations office, 10/13/2021.
- 13 The original authorizing statute is Public Law No. 110-181 (the FY 2008 NDAA), §1229.
- 14 SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 51.
- 15 Statement of John F. Sopko, Special Inspector General for Afghanistan Reconstruction, “Challenges Affecting U.S. Foreign Assistance to Afghanistan,” Before the Committee on Oversight and Government Reform, U.S. House of Representatives, SIGAR 13-10T, 4/10/2013, p. 2. https://www.sigar.mil/pdf/testimony/SIGAR%2013-10T_%202013-4-10.pdf
- 16 Statement of John F. Sopko, Special Inspector General for Afghanistan Reconstruction, “Oversight Challenges and Their Implications for Afghan Women and Girls,” Before the House Committee on Armed Services, Subcommittee on Oversight and Investigations, SIGAR 14-8TY, 10/29/2013, p. 4.
- 17 SIGAR, High-Risk List, 12/2014, p. 6. https://www.sigar.mil/pdf/spotlight/High-Risk_List.pdf (The ANSF was later renamed Afghan National Defense and Security Forces, or ANDSF, comprising the national army and its air force, plus national police formations.)
- 18 SIGAR, High-Risk List, 12/2014, p. 14. https://www.sigar.mil/pdf/spotlight/High-Risk_List.pdf
- 19 These and many other products are online at the SIGAR website, www.sigar.mil.
- 20 SIGAR, internal email from public-affairs section, 10/13/2021.
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“SIGAR, in its reports, pulled no punches. Report after report over the years exposed and documented grim allegations of weak security, systemic corruption, and waste—waste of taxpayers’ dollars. Those core problems were brushed aside and allowed to eat away at the foundation of our commitment.”

—*Senator Charles Grassley*