



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

SIGAR Response to Inaccurate Statement by State Department Spokesman

In a public press briefing on June 22, 2022, referring to a recent SIGAR interim report to Congress on the collapse of the Afghan National Defense and Security Forces (ANDSF), a State Department spokesman made the following statement:

“SIGAR did not request input from the State Department for – in the process of drafting this report, nor did they afford us an opportunity to review the draft before it was finalized, as had been a regular process for other reports.”

The statement, as recorded in the State Department’s publicly posted transcript, is not accurate.

SIGAR repeatedly sought the State Department's participation in the study, from the beginning. SIGAR also sent a copy of the draft report to the State Department and requested comments prior to issuing the report. The State Department declined to comment.

Timeline:

October 1, 2021: SIGAR notified the State Department that SIGAR was conducting the study.

October 15, 2021: SIGAR staff conducted an entrance conference with State Department staff to describe the study and the issues SIGAR would be addressing.

February, 2022: SIGAR contacted a senior State Department employee to arrange an interview to obtain information for the report and was informed that the State Department's legal counsel had directed State Department personnel not to participate in any SIGAR interviews until further notice.

April, 20, 2022: SIGAR submitted the draft interim report to State for comment. The interim report was based on information obtained from the Department of Defense, alternative sources, and from past years.

April 21, 2022: By email, State informed SIGAR that it would not provide comments on SIGAR's report.

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SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

October 1, 2021

The Honorable Antony J. Blinken
Secretary of State

The Honorable Lloyd J. Austin III
Secretary of Defense

The Honorable Samantha Power
Administrator, U.S. Agency for International Development

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security issued a letter to the Special Inspector General for Afghanistan Reconstruction requesting that we 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.

To fulfill the request, we are initiating five evaluations. Specifically, we will be evaluating (1) circumstances surrounding the collapse of the Afghan government, (2) the collapse and dissolution of the ANDSF, (3) the continued risk to U.S.-funded reconstruction assistance in Afghanistan, (4) the Taliban's access to U.S.-provided funds and defense equipment, and (5) the risk to vulnerable Afghans resulting from the Taliban's return to power. The enclosures provide information on each evaluation's specific objectives and planned approach.

Each of the evaluations may result in more than one report and the objectives of our evaluations could be modified during the course of our work. We will keep you informed of any material changes in this regard.

Per our agency procedures, we coordinated this notification with the Inspector General offices of the Departments of State (State), Defense (DOD), and the U.S. Agency for International Development (USAID), as well as the U.S. Government Accountability Office. We will also review previous audits from other audit agencies, as well as other work related to our evaluation topics.

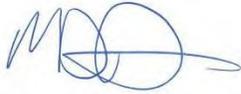
We understand that evaluations require the time and attention of agency staff, and we will be coordinating the efforts of the evaluation teams to avoid duplicative requests for information and meetings. In that spirit, we request one entrance conference for this work with State, DOD, and USAID, respectively. During that meeting, we will discuss each evaluation, answer any questions from your staff, establish key points of contact, and make initial requests for information or interviews. SIGAR points of contact for arranging entrance conferences are:

- State: Daniel Weggeland, 703-545-6749, daniel.a.weggeland.civ@mail.mil
- DOD: James Cunningham, 703-835-6275, james.m.cunningham96.civ@mail.mil
- USAID: Eugene Gray, 703-855-6905, eugene.h.gray2.civ@mail.mil

Additionally, our work has regularly identified significant issues with document retention related to reconstruction activities in Afghanistan. Please ensure all records that may inform or be required by these new evaluations are maintained in accordance with existing legal and policy requirements. To help ease the burden

on your staff presented by requests for information, we may seek direct access to your systems that store financial or performance information related to Afghanistan reconstruction operations, programs, and projects. Please prepare to provide access to such systems when asked and where possible.

Please notify the appropriate officials of this work. We would appreciate if arrangements could be made to conduct entrance conferences the week of October 11, 2021. Please contact the identified points of contact with any questions or to arrange entrance conferences. Also available to respond to any questions is my Deputy Assistant Inspector General for Audits in Inspections, Mr. Scott Harmon, at 703-655-0346, or brian.s.harmon9.civ@mail.mil.



Matthew Dove
Assistant Inspector General for Audits and Inspections

Enclosure

SUBJECT

Evaluation of the Collapse of the Afghan Government

CODE

SIGAR E-011

BACKGROUND

Following the December 2001 *Agreement on Provisional Arrangements in Afghanistan Pending the Re-establishment of Permanent Government Institutions* (Bonn Agreement), the United States and international community have supported an Afghan governmental authority as the “repository of Afghan sovereignty.”¹ This governmental authority was declared as the Islamic Republic of Afghanistan following the approval of the 2004 Constitution of Afghanistan.

As of June 30, 2021, the United States government had appropriated or otherwise made available approximately \$144.98 billion in funds for reconstruction and related activities in support of Afghanistan since fiscal year 2002. Overall, the Department of Defense (DOD)’s latest Cost of War Report, dated March 31, 2021, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom’s Sentinel in Afghanistan, including U.S. warfighting and reconstruction, had reached \$837.3 billion.

Despite such long-running support, the Afghan government collapsed suddenly in August 2021. The fall of 33 of 34 province capitals to the Taliban within a 10-day period in August 2021, President Ashraf Ghani’s departure from Afghanistan, and the entry of Taliban forces into the capital on August 15, 2021, resulted in the de facto disintegration of the Afghan government.

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security issued a letter to SIGAR requesting that we examine

The collapse of the government in Afghanistan, including: a. The factors that contributed to the dissolution of the government of Afghanistan in August 2021, and any chronic weaknesses that undermined the government’s authority or legitimacy since 2002; and b. The relative success or failure of U.S. reconstruction efforts to build and sustain Afghan governing institutions since 2002.

OBJECTIVES

This evaluation will examine the collapse of the Afghan government in August 2021. Specifically, we plan to evaluate

1. the factors that contributed to the dissolution of the Afghanistan in August 2021, and any chronic weaknesses with respect to the governing authority of the government of Afghanistan since 2002; and;
2. the relative success or failure of U.S. reconstruction efforts to build and sustain Afghan governing institutions since 2002.

CONDUCT OF WORK AND REPORTING

All work will be conducted under the authority of the Special Inspector General for Afghanistan Reconstruction, pursuant to Section 1229 of Public Law 110-181, as amended; the Inspector General Act of 1978 and the

¹ UN Security Council, *Agreement on Provisional Arrangements in Afghanistan Pending the Re-establishment of Permanent Government Institutions* (Bonn Agreement), December 5, 2001, <https://peacemaker.un.org/afghanistan-bonnagreement2001>.

Inspector General Reform Act of 2008; and in accordance with the Quality Standards for Inspection and Evaluation, January 2021, published by the Council of Inspector General on Integrity and Efficiency.

ANTICIPATED LOCATIONS TO BE VISITED

We plan to conduct our fieldwork in Arlington, Virginia; and other locations, as appropriate. We plan to speak with current and former officials from DOD, the Department of State, the U.S. Agency for International Development, the Afghan government, and other governmental and non-governmental organizations, as appropriate.

ESTIMATED START DATE

October 11, 2021

SIGAR CONTACTS

- Daniel Weggeland, Senior Subject Matter Expert/Analyst-in-Charge, 703-545-6749, daniel.a.weggeland.civ@mail.mil
- Michael Bindell, Deputy Director of Research and Analysis, 703-598-8759, michael.s.bindell.civ@mail.mil
- Deborah Scroggins, Director of Research and Analysis, 703-545-5982, deborah.l.scroggins2.civ@mail.mil

SUBJECT

Evaluation of the Collapse of the Afghan National Defense and Security Forces

CODE

SIGAR: E-012

BACKGROUND

Since 2001, the United States has appropriated over \$88 billion in its effort to build, train, advise, and equip the Afghan National Defense and Security Forces (ANDSF). According to SIGAR and U.S. Government Accountability Office reports, the U.S. government provided over \$18 billion in U.S. military equipment alone. From 2001 to 2018, the U.S. provided the ANDSF over 600,000 weapons, 76,000 vehicles, 163,000 radios, 16,000 intelligence, surveillance, and reconnaissance platforms, and over 200 aircraft.

In August 2021, the ANDSF collapsed, resulting in the Taliban assuming control over almost all of the country, including major population centers and the capital. After the collapse of the ANDSF, there were reports that U.S. military equipment had been acquired by the Taliban, moved to support the Afghan resistance in the Panjshir valley, or relocated to a neighboring country. There have also been conflicting reports on the status of U.S.-trained ANDSF personnel. According to some reports, former ANDSF officials have returned to work in support of the Taliban-led interim government, while others have fled the country or are supporting the resistance movement.

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security issued a letter to SIGAR requesting that we examine

The collapse and dissolution of the ANDSF, including: a. The underlying causes that contributed to the rapid dissolution of the ANDSF in August 2021, and any chronic weaknesses in the strength and capabilities of the ANDSF since 2002; b. To the extent practicable, an accounting of all U.S. assistance provided to build, train, advise, and equip the ANDSF since 2002; c. To the extent practicable, an accounting of the total number of ANDSF personnel trained and equipped through U.S. reconstruction programs since 2002 and the current status of these personnel; and d. The relative success or failure of U.S. reconstruction efforts to build, train, advise, and equip the ANDSF.

OBJECTIVES

We will evaluate the factors that contributed to the collapse and dissolution of the ANDSF. Specifically, we plan to

1. identify the underlying causes that contributed to the rapid dissolution of the ANDSF in August 2021, and any chronic weaknesses in the strength and capabilities of the ANDSF since 2002;
2. where possible, account for U.S. assistance provided to build, train, advise, and equip the ANDSF since 2002;
3. where possible, provide an accounting of the total number of ANDSF personnel trained and equipped through U.S. reconstruction programs since 2002, and the current status of these personnel;
4. determine the relative success or failure of U.S. reconstruction efforts to build, train, advise, and equip the ANDSF.

CONDUCT OF WORK AND REPORTING

All work will be conducted under the authority of the Special Inspector General for Afghanistan Reconstruction, pursuant to Section 1229 of Public Law 110-181, as amended; the Inspector General Act of 1978 and the

Inspector General Reform Act of 2008; and in accordance with the Quality Standards for Inspection and Evaluation, January 2021, published by the Council of Inspector General on Integrity and Efficiency.

ANTICIPATED LOCATIONS TO BE VISITED

We plan to conduct our fieldwork in Arlington, Virginia; Belgium; Qatar; and other locations, as appropriate. We plan to meet with officials from the Departments of Defense and State, the U.S. Agency for International Development, and NATO. We also plan to meet with former Afghan officials, former members of the ANDSF, and other governmental and non-governmental organizations, as appropriate.

ESTIMATED START DATE

October 11, 2021

SIGAR CONTACTS

- James Cunningham, Analyst-in-Charge, 703-835-6275, james.m.cunningham96.civ@mail.mil
- Joseph Windrem, Director, Lessons Learned Program, 703-568-7963, joseph.g.windrem.civ@mail.mil

SUBJECT

Evaluation of the Status of Afghanistan Reconstruction Funding and U.S.-Funded Programs in Afghanistan

CODE

SIGAR E-013

BACKGROUND

Since its inception in 2008, SIGAR's quarterly reports to Congress have detailed the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan, providing Congress critical information for its funding decisions and oversight. In our June 2021 quarterly report, we found that the Department of Defense (DOD), Department of State (State), U.S. Agency for International Development (USAID), and other government agencies had appropriated or obligated approximately \$144.98 billion in funds for reconstruction and related activities in Afghanistan since fiscal year (FY) 2002.² This total comprises four major categories of reconstruction and related funding: security (\$88.61 billion), governance and development (\$36.29 billion), humanitarian assistance (\$4.18 billion), and agency operations (\$15.91 billion).³

As of our June 2021 quarterly report, there was \$6.68 billion still appropriated to the five largest U.S. reconstruction accounts and available for disbursement. These five funds were:

- the DOD-administered Afghanistan Security Forces Fund (ASFF),
- the State-administered International Narcotics Control and Law Enforcement (INCLE) fund,
- the State-administered Migration and Refugee Assistance (MRA) fund,
- the State- and USAID-administered Economic Support Fund (ESF), and
- the State- and USAID-administered International Disaster Assistance (IDA).

State and USAID reported more than 60 active projects funded by the accounts they administered as of June 2021. Meanwhile, DOD reported \$253.30 million in disbursements out of the \$3.05 billion budgeted for the ASFF in FY 2021. DOD planned to spend the remaining ASFF on personnel and salaries; ammunition; communications and intelligence, petroleum, oil, and lubricants; contracted aircraft support; and other expenses in support of the Afghan National Defense and Security Forces.

In addition to U.S. government-administered programming, since FY 2002, the U.S. government has contributed \$11.31 billion in government-to-government, on-budget funding to Afghan government ministries, and another \$9.87 billion to multilateral trust funds and institutions, including the World Bank-administered Afghanistan Reconstruction Trust Fund (ARTF), the UN Development Programme-administered Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-administered NATO Afghan National Army Trust Fund (NATF), the Asian Development Bank-administered Afghanistan Infrastructure Trust Fund (AITF), and various humanitarian assistance programs administered by the UN Office for the Coordination of Humanitarian Affairs (OCHA).⁴

Despite such long-running support, the Afghan government collapsed suddenly in August 2021. The fall of 33 of 34 province capitals to the Taliban within a 10-day period in August 2021, President Ashraf Ghani's

² SIGAR, *Quarterly Report to the United States Congress*, June 30, 2021, p. 25.

³ Approximately \$8.97 billion of these funds support counternarcotics initiatives that crosscut the categories of security (\$4.60 billion), and governance and development (\$4.37 billion).

⁴ Of the \$9.87 billion in U.S. funding contributed to multilateral funds and institutions, \$5.97 billion was disbursed as on-budget assistance to Afghan government ministries.

departure from Afghanistan, and the entry of Taliban forces into the capital on August 15, 2021, resulted in the de facto disintegration of the Afghan government.

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security issued a letter to SIGAR requesting that we examine

the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, including on-budget assistance and any contracts that remain active or pending.

OBJECTIVES

This evaluation will review the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan as of October 1, 2021. Specifically, we plan to determine the status of

1. U.S. funding appropriated to Afghanistan reconstruction accounts that were active as of August 2021,
2. U.S.-funded off-budget contracts and activities there were active or pending as of August 2021,
3. U.S.-funded on-budget contracts and activities that were active or pending as of August 2021, and
4. contracts and activities implemented by multilateral trust funds, with U.S. funding and/or U.S. operational support, that were active or pending as of August 2021.

CONDUCT OF WORK AND REPORTING

All work will be conducted under the authority of the Special Inspector General for Afghanistan Reconstruction, pursuant to Section 1229 of Public Law 110-181, as amended; the Inspector General Act of 1978 and the Inspector General Reform Act of 2008; and in accordance with the Quality Standards for Inspection and Evaluation, January 2021, published by the Council of Inspector General on Integrity and Efficiency.

ANTICIPATED LOCATIONS TO BE VISITED

We plan to conduct our fieldwork in Arlington, Virginia, and other locations, as needed.

ESTIMATED START DATE

October 11, 2021

SIGAR CONTACTS

- Jerry Clark, Analyst-in-Charge, 703-545-5965, jerry.w.clark50.civ@mail.mil
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- Chris Borgeson, Senior Program Manager, 703-597-9825, christopher.w.borgeson.civ@mail.mil
- Scott Harmon, Deputy Assistant Inspector General for Audits and Inspections, 703-655-0346, brian.s.harmon9.civ@mail.mil

SUBJECT

Evaluation of Taliban Access to U.S.-Provided On-Budget Assistance and Materiel

CODE

SIGAR E-014

BACKGROUND

As of July 2021, the United States has disbursed over \$75.20 billion to equip, train, advice, and assist the Afghan National Defense and Security Forces (ANDSF) through the Afghanistan Security Forces Fund (ASFF).⁵ Additionally, the United States has provided nearly \$17.28 billion in on-budget assistance to the government of Afghanistan.⁶ This included nearly \$11.31 billion provided directly to Afghan government ministries and institutions, and nearly \$5.97 billion to three multilateral trust funds: the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UN Development Program-managed Law and Order Trust Fund for Afghanistan (LOFTA), and the Asian Development Bank-managed Afghanistan Infrastructure Trust Fund (AITF).⁷

Approximately 70% of total U.S. on-budget assistance went toward the requirements of the Afghan security forces. Department of Defense (DOD) provided on-budget assistance through direct contributions from the ASFF to the Afghan government to fund a portion of Ministry of Defense (MOD) and Ministry of Interior (MOI) expenditures, salaries, in particular.⁸ For the multi-donor LOFTA, total U.S. contributions decreased significantly from 2016 (\$114.4 million) and 2017 (\$26.7 million) to between \$950,000 to \$8.8 million for the years 2018 to 2021.⁹ For calendar year 2021, DOD planned to provide the Afghan government the equivalent of up to \$841.6 million to support the MOD. Of this amount, approximately \$653.0 million (78%) was for salaries. As of June 12, DOD disbursed \$289.4 million of this amount, most of which (87%) paid for salaries. Similarly, DOD planned to provide up to \$174.4 million in 2021 to support the MOI. Of these funds, approximately \$6.9 million (4%) was for salaries, with the remaining funds for purchase of goods, services, or assets. As of June 12, DOD had disbursed the equivalent of \$9.5 million directly to the Afghan government to support the MOI. LOFTA received \$8.8 million from DOD in 2021 principally to support the dissolution of the Afghan Local Police.

The U.S. Agency for International Development provided on-budget civilian assistance bilaterally to Afghan government entities, and through contributions to two multi-donor trust funds ARTF and AITF. The ARTF provided funds to the Afghan government's operating and development budgets in support of Afghan government operations, policy reforms, and national-priority programs. The AITF coordinates donor assistance for

⁵ Congress created the ASFF to provide the ANDSF with equipment, supplies, services, and training, as well as funding for salaries, facilities, and infrastructure repair, renovation, and construction. The primary organization responsible for building the ANDSF was the Combined Security Transition Command–Afghanistan, which transitioned to the Qatar-based Defense Security Cooperation Management Office–Afghanistan (DSCMO-A) in 2021. As of June 30, 2021, cumulative appropriations for ASFF stood at nearly \$82.90 billion, with more than \$76.16 billion having been obligated, and more than \$75.20 billion disbursed.

⁶ On-budget assistance is primarily delivered either bilaterally from a donor to Afghan entities, or through multi-donor trust funds. It encompasses donor funds that are aligned with Afghan government budget documents, and included in the budget approved by the parliament and managed by the Afghan treasury system. (DOD prefers the term “direct contributions” when referring to ASFF monies executed via Afghan government contracts or Afghan spending on personnel.)

⁷ The Asia Development Bank manages the AITF, a multi-donor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of \$590.54 million from the NATO Afghan National Army Trust Fund, Canada, Germany, Japan, the United Kingdom, and the United States, and had disbursed \$331.05 million through December 31, 2020.

⁸ DOD provided direct-contribution funding to the Afghan Ministry of Finance, which allotted it incrementally to the MOD and MOI.

⁹ The UN Development Program (UNDP) administers LOFTA primarily to fund Afghan National Police salaries and incentives.

infrastructure projects.¹⁰ As of July 2021, USAID's active, direct bilateral-assistance programs had a total estimated cost of \$352 million. USAID also expected to contribute \$700 million to the ARTF from 2020 through 2025, in addition to \$3.9 billion disbursed under the previous grant agreements between USAID and the World Bank (2002–2020). USAID's disbursements to the ARTF were a significant percentage of its overall Afghanistan assistance portfolio. USAID has also cumulatively disbursed \$154 million to the AITF. As of September 2020, the U.S. was the second largest cumulative donor to the AITF (26% of contributions), and the largest cumulative donor is the NATO ANATF (34% of contributions). The last U.S. disbursement to the AITF was in April 2017.

Despite such long-running support, the Afghan government collapsed suddenly in August 2021. The fall of 33 of 34 province capitals to the Taliban within a 10-day period in August 2021, President Ashraf Ghani's departure from Afghanistan, and the entry of Taliban forces into the capital on August 15, 2021, resulted in the de facto disintegration of the Afghan government.

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security issued a letter to SIGAR requesting that we examine

The extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the government of Afghanistan and the ANDSF, and any mechanisms the U.S. government is using to recoup, recapture, or secure this funding and equipment...

OBJECTIVES

This assessment will evaluate the extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the government of Afghanistan and the ANDSF, as well as any mechanisms the U.S. government is using to recoup, recapture, or secure this funding and equipment. Specifically, we plan to

1. quantify Taliban access to U.S. on-budget assistance that has been directly provided, or provided through multilateral organizations, to the previous Afghan government by DOD, State, and USAID;
2. determine the extent to which the Taliban has access to U.S. funded equipment and defense articles; and
3. identify and assess the strategies DOD, State, and USAID have developed, if any, to identify U.S.-funded equipment and defense articles previously provided to the previous Afghan government and the ANDSF, and any mechanisms the U.S. government is using to recoup, recapture, or secure U.S.-funded equipment and defense articles previously provided to the previous Afghan government and the ANDSF.

CONDUCT OF WORK AND REPORTING

All work will be conducted under the authority of the Special Inspector General for Afghanistan Reconstruction, pursuant to Section 1229 of Public Law 110-181, as amended; the Inspector General Act of 1978 and the Inspector General Reform Act of 2008; and in accordance with the Quality Standards for Inspection and Evaluation, January 2021, published by the Council of Inspector General on Integrity and Efficiency.

ANTICIPATED LOCATIONS TO BE VISITED

We plan to conduct our fieldwork in Arlington, Virginia; Washington, DC; and other locations, as appropriate. We plan to meet with officials from DOD, State, USAID, the Afghan government, and other governmental and non-governmental organizations, as appropriate.

¹⁰ According to USAID, all bilateral assistance funds are deposited in separate bank accounts established by the MOF for each program.

ESTIMATED START DATE

October 11, 2021

SIGAR CONTACTS

- Parker Laite, Auditor-in-Charge, 571-645-6750, parker.s.laite.civ@mail.mil
- Adam Bonfanti, Senior Program Manager, 703-545-6000, adam.a.bonfanti.civ@mail.mil
- Scott Harmon, Deputy Assistant Inspector General for Audits and Inspections, 703-655-0346, brian.s.harmon9.civ@mail.mil

SUBJECT

Evaluation of the Status of and Potential Risks to the Afghan People and Civil Society Organizations Resulting from the Taliban's Return to Power

CODE

SIGAR E-015

BACKGROUND

Since 2002, the United States has spent approximately \$145 billion for reconstruction and related activities in Afghanistan. This total can be divided into four major categories of reconstruction and related funding: security, governance and development, humanitarian, and oversight and operations. Significant investment has been made to improve Afghan civil society, including to educate Afghans, strengthen women and girls' rights, support Afghan non-government organizations, improve health care, and promote free press.

Despite such long-running support, the Afghan government collapsed suddenly in August 2021. The fall of 33 of 34 province capitals to the Taliban within a 10-day period in August 2021, President Ashraf Ghani's departure, and the entry of Taliban forces into the capital on August 15, 2021, resulted in the de facto disintegration of the Afghan government.

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security issued a letter to SIGAR requesting that we examine

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 results from the Taliban's return to power.

OBJECTIVES

This evaluation will assess the potential risk to the Afghan people and civil society since the Taliban regained control of the government in Afghanistan. Specifically, we plan to

1. identify and evaluate the potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, healthcare operations, and non-government institutions, resulting from the Taliban's return to power.
2. determine the extent to which the U.S. government is mitigating these risks, and the impact these risks may have on future U.S. assistance.

CONDUCT OF WORK AND REPORTING

All work will be conducted under the authority of the Special Inspector General for Afghanistan Reconstruction, pursuant to Section 1229 of Public Law 110-181, as amended; the Inspector General Act of 1978 and the Inspector General Reform Act of 2008; and in accordance with the Quality Standards for Inspection and Evaluation, January 2021, published by the Council of Inspector General on Integrity and Efficiency.

ANTICIPATED LOCATIONS TO BE VISITED

We plan to conduct our fieldwork in Arlington, Virginia; and other locations, as appropriate.

ESTIMATED START DATE

October 11, 2021

SIGAR CONTACTS

- Suzana Chowdhury, Auditor-in-Charge, 703-545-6092, (Cell: 703-593-8517),
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Record of Meeting for the Entrance Conference with USAID on Congressional Mandates E-011 through E-015



Special Inspector General for
Afghanistan Reconstruction

reconstruction efforts since 2002, and the ultimate failure to sustain the Afghan government? According to [REDACTED], there are many complicated factors and she wants to understand what the evaluation intends to explore?

Mr. Weggland responded that the evaluation team is working through those questions and plans to answer them as they work to design and develop an evaluation plan, which is reviewed and vetted by SIGAR stakeholders. Currently Mr. Weggland is focused on relevance to State authority and State legitimacy. This is a complicated and complex issue because in some instances and discreet programs this was not integrated into the project document. He provided an USAID example: In the most current CDCS, there are broad strategy for program and project completion but does not provide a measurement mechanism to assess program success or failure.

[REDACTED] (SCA/PPD), she thanked SIGAR for the opportunity to bring up some of the concerns. However, her biggest concern is staffing which is operating at about 10% currently. In normal circumstances SCA/PPD was able to manage voluminous RFI. However, looking at the evaluation, she knows this will be a “very heavy lift” and her concern is she does not have the staff to address SIGAR requests in addition to their daily responsibilities. She understands that the evaluation is important but feels that the timeline is too aggressive. She wants to know if SIGAR is flexible with the timeline and if consideration was taken to extend, if needed? She also stated that SCA/PPD’s daily responsibility has shifted from program to relocation, evacuation and rescue efforts — the Afghan P1/P2 initiatives.

Mr. Weggland, stated that USAID has voiced similar concerns. He stated that he will speak for E-011 and its timeline and will have the other evaluation AIC talk about their respective timeline separately. Mr. Weggland believes that E-011 will require minimal uplift for the agency. Additionally, he does not see any flexibility on extending the timeline at the moment but if there is an opportunity he will extend it to State.

[REDACTED] (SCA/A), thanks SIGAR. He thinks one thing that is missing from the evaluation objectives or in his understanding of the reconstruction is how SIGAR plans to report on the “what did we know and when did we know it on events leading to the collapse?” He is curious to know how SIGAR plans to tackle or if SIGAR will tackle questions surrounding what was the USG’s assessment of the Afghanistan’s stability, government, prospect, etc. He believes that outlook is important because it influenced how reconstruction and various activities were carried out in Afghanistan. The USG and its allies were surprised how quickly the situation changed in Afghanistan in the middle of August, which eventually led to the collapse of the Afghan government. He is interested to know how and if SIGAR plans to approach that situation and give that period some degree of exposure?

Mr. Weggland, said that E-011 plans to review the CLASSIFIED traffic, which may result in supplemental reports on the CLASSIFIED side. He wanted to make clear that the E-011 evaluation objective will be issued to the public and will follow FOIA and SBU guidelines accordingly. He does not foresee the CLASSIFIED research adding any burden to the agency because SIGAR has access to most of these documents.

[REDACTED] thanked SIGAR and stated that he agrees many of the documents are in the CLASSIFIED and intelligence channels. However, there are UNCLASSIFIED information available regarding this matter, which includes collaboration with other countries on what was happening and the course of actions that were taken that period.

Record of Meeting for the Entrance Conference with USAID on Congressional Mandates E-011 through E-015



Special Inspector General for
Afghanistan Reconstruction

E-012: The factors that contributed to the collapse and dissolution of the ANDSF

James Cunningham, Analyst in Charge, provided a brief overview, introduced the objectives, and milestones of the E-012 evaluation.

State had no follow-up comments.

E-013: The current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan

Chris Borgeson, Senior Program Manager, provided a brief overview and introduced the objectives of the E-013 evaluation. Mr. Borgeson emphasized that this engagement is data heavy, and therefore, the nature of future RFIs will likely be in the form of spreadsheets and data calls. Mr. Borgeson stated that SIGAR intends to use a simple data call structure so to reduce the impact on State as much as possible. Additionally, Mr. Borgeson explained that this engagement will likely be the first of the five to be published, estimating an issuance date of March 2022.

██████████ (PAS -Kabul), had some concerned about the timeline. She appreciates SIGAR's approach on the data-call but wanted to reiterate similar worries regarding staffing shortages as voiced by ██████████ previously. Additionally, she said simple cross-check of documents has become extremely time consuming since it has to go through several channels for cross matching.

Mr. Borgeson, said we absolutely understand that this is an added burden. He requested that State reach out to the E-013 team and they will grant added time, if necessary.

State wanted know how in depth of SIGAR will be looking at when for this evaluation. State want to assess how much in the weeds the team would evaluate and what type of data calls can State expect?

Mr. Borgeson said that Congress is primarily looking at the top number, how much obligated and appropriated etc. However, his team is also in the design phase to plan all of that details out. The team will ask about contracts are ongoing or outstanding and where is the funding for those. However, the timeline can shift based on those requests.

██████████ asked when can we expect the RFI for these evaluation.

Mr. Borgeson, stated that E-013 will be sending out its RFI next week. He cannot speak for the other teams. He emphasized that the RFIs are being circulated between all teams to reduce duplicate requests.

E-014: The extent to which the Taliban has access to U.S.-provided funds and defense equipment

Parker Laite, Analyst in Charge, provided a brief overview and introduced the objectives of the E-014 evaluation.

State had no follow-up comments.

E-015: The risk to vulnerable Afghans resulting from the Taliban's return to power

Record of Meeting for the Entrance Conference with USAID on Congressional Mandates E-011 through E-015



Special Inspector General for
Afghanistan Reconstruction

Suzana Chowdhury, Auditor in Charge, provided a brief overview and introduced the objectives of the E-015 evaluation. Ms. Chowdhury stated that the E-015 is expected to send out their first RFI within the next 3 weeks, and it is possible that RFIs may include requests for classified information, if necessary. Ms. Chowdhury also mentioned that the E-015 evaluation will likely require extensive travel and fieldwork interviews. Ms. Chowdhury explained that the E-015 team is working diligently with other components of SIGAR and other agencies to identify relevant information and reduce duplicative efforts.

State had no follow-up comments.

D – General Discussion & Questions

Mr. Weggland summarized the key points that State offered during the during the meeting:

- SIGAR should be mindful of the challenges that the agency is facing relating to Afghanistan and/or issues with Afghanistan and competing issues like helping with processing refugees etc. that created resource limitations.
- SIGAR to provide a list of participants that attended the State Entrance Conference. [REDACTED] will combine that list with the State participant and provide a complete participant list to SIGAR (See Q4.4a)
- Both SIGAR and State have awareness of the various constraints and find some creativity in meeting the objectives of the evaluation.

Mr. Eugene Gray, Senior Audit Manager, inquired what will be State's protocol for this massive evaluation effort with multiple teams and various points of contacts. He wanted State to clarify how they would like SIGAR to proceed with its RFI and queries.

[REDACTED] (CGFS/MC), to send all RFI and queries to the regular State email channel @ [REDACTED]. This enables her team and herself to see the requests that are coming in from various organizations. However, if the emails are sent directly to a bureau/ office POC, they do not have visibility to complete the request. Her team will work internally to identify POCs for the respective evaluation. She also mentioned that her team monitors percentage of completion and tracks all RFIs. A tracking report with percentage of completion is sent to her superiors. She therefore requested that SIGAR ensures that the RFI does not compile too many documents under one RFI # since it will be difficult to close the RFI, which can impact the percentage of completion. She requests that the SIGAR team develops the RFI at a granular level so that her team can successfully complete the request and have a fair percentage of completion.

E – Follow up Points

- a. SIGAR E-015 Team to send an initial RFI within the next 3 weeks
- b. SIGAR to provide lists of names and participants from today's call – completed (see Q4.4a)

CONDEE-PADUNOV, Nikolai A CIV (USA)

From: Windrem, Joseph G CIV SIGAR CCR (USA)
Sent: Wednesday, April 20, 2022 1:33 PM
To: OSD Pentagon OUSD Policy List AO Afghanistan; [REDACTED]; [REDACTED]
Cc: Cunningham, James M CIV (USA); Condee-Padunov, Nikolai A CIV (USA); Content, Tracy A CIV (USA)
Subject: SIGAR Request for Agency Review of Draft Report on the Collapse of the ANDSF - Suspense Date: May 4, 2022
Attachments: Collapse of the ANDSF_Agency_Review_Draft.docx
Signed By: joseph.g.windrem.civ@mail.mil
Importance: High

Greetings,

Please find attached a draft of SIGAR's interim report on the Collapse of the Afghan National Defense and Security Forces (ANDSF) that will be publicly issued in May 2022. This interim report responds to directives from the House Armed Services Committee and House Committee on Oversight and Reform concerning the collapse of the ANDSF in August 2021. The objectives of this interim evaluation were to: (1) determine the immediate factors that contributed to the ANDSF's collapse; (2) assess the underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF capabilities and readiness; and (3) provide an accounting of all U.S.-provided ANDSF equipment and U.S.-trained personnel, where possible. We plan to issue a final report in August 2022, which will include our assessment of the relative success and failure of the U.S. mission to reconstruct the ANDSF.

We request that you provide written comments no later than COB Wednesday, May 4. There will be no extensions of this deadline.

Due to the sensitive, pre-decisional nature of the material, we ask that reviewers not cite or circulate this draft report beyond their agency. However, the draft may be shared with additional individuals within your agency for review and comment.

If you have any questions about this report or the process, please contact me or James Cunningham, Report Team Lead, at james.m.cunningham96.civ@mail.mil.

We look forward to receiving your comments.

Best regards,

Joe

Joseph Windrem
Director
Lessons Learned Program
Special Inspector General for Afghanistan Reconstruction

CONDEE-PADUNOV, Nikolai A CIV (USA)

From: [REDACTED]
Sent: Thursday, April 21, 2022 10:30 AM
To: Windrem, Joseph G CIV SIGAR CCR (USA); [REDACTED]
Cc: Cunningham, James M CIV (USA); Condee-Padunov, Nikolai A CIV (USA); Content, Tracy A CIV (USA)
Subject: [Non-DoD Source] RE: SIGAR Request for Agency Review of Draft Report on the Collapse of the ANDSF - Suspense Date: May 4, 2022

Good morning, Joe-

The State Department will not provide comments to the draft report since we did not participate in the engagement. After your review is complete and should you have inquiries that relate to the State Department, please reach out to me.

I look forward to working with you on future projects.

Best Regards,

[REDACTED]
U.S. Department of State

Bureau of the Comptroller and Global Financial Services (CGFS)
Office of Management Control

SIGAR Audit Liaison

Telework: [REDACTED]
[REDACTED]

From: Windrem, Joseph G CIV SIGAR CCR (USA) <joseph.g.windrem.civ@mail.mil>
Sent: Wednesday, April 20, 2022 1:33 PM
To: OSD Policy - Afghanistan <osd.pentagon.ousd-policy.list.afghanistan@mail.mil>; [REDACTED]; [REDACTED]; [REDACTED]
Cc: Cunningham, James M CIV (USA) <james.m.cunningham96.civ@mail.mil>; Condee-Padunov, Nikolai A CIV (USA) <nikolai.a.condee-padunov.civ@mail.mil>; Content, Tracy A CIV (USA) <tracy.a.content.civ@mail.mil>
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We look forward to receiving your comments.

Best regards,

Joe

Joseph Windrem
Director
Lessons Learned Program
Special Inspector General for Afghanistan Reconstruction