

**AUDITING FAILURE:**

The Special Inspector General for Afghanistan Reconstruction, 2012-2021

**ÉCHEC DE L'AUDIT:**

L'inspecteur général spécial pour la reconstruction de l'Afghanistan, 2012-2021

Thesis Submitted to the Division of Graduate Studies  
of the Royal Military College of Canada  
by

Patrick J. Sullivan, BSEgr, MS, MDS, MSS  
Colonel, United States Army

in Partial Fulfillment of the Requirements of the Degree of  
Doctor of Philosophy

August 2023

© 2023 by Patrick J. Sullivan  
Published under a Creative Commons Attribution-Noncommercial 4.0  
International license.  
(CC BY-NC 4.0)

### Abstract

Theories of civil-military relations substantiate a linkage between ineffective oversight and strategic failure in the American military experience. The Special Inspector General for Afghanistan Reconstruction (SIGAR) served as a primary oversight agent for the U.S. War in Afghanistan, with the mandate to report information and recommend program improvements to both the U.S. Congress and to the Executive Branch agencies. Using the lessons learned by the Special Inspector General for Iraq Reconstruction, two historical case studies, and Craig Whitlock's *The Afghanistan Papers*, this dissertation builds an objective framework to assess SIGAR's findings and recommendations, and then traces the Congressional and Executive responses. The results demonstrate SIGAR comprehensively audited failure, but despite this assessment, Congress did not hold the Executive Branch accountable for program improvement through legislative action. This failure of the oversight regime thus contributed to the overall strategic failure by the United States in Afghanistan.

### Résumé

Les théories des relations civilo-militaires étayent un lien entre une surveillance inefficace et un échec stratégique dans l'expérience militaire américaine. L'inspecteur général spécial pour la reconstruction de l'Afghanistan (SIGAR) a servi d'agent de surveillance principal pour la guerre américaine en Afghanistan, avec le mandat de rapporter des informations et de recommander des améliorations de programme au Congrès américain et aux agences du pouvoir exécutif. En utilisant les leçons apprises par l'Inspecteur général spécial pour la reconstruction de l'Irak, deux études de cas historiques et *les Afghanistan Papers* de Craig Whitlock, cette thèse établit un cadre objectif pour évaluer les conclusions et les recommandations du SIGAR, puis retrace les réponses du Congrès et de l'exécutif. Les résultats démontrent l'échec de l'audit complet du SIGAR, mais malgré cette évaluation, le Congrès n'a pas tenu le pouvoir exécutif responsable de l'amélioration du programme par une action législative. Cet échec du régime de surveillance a ainsi contribué à l'échec stratégique global des États-Unis en Afghanistan.

Table of Contents

Introduction .....	1
Chapter 1: SIGAR in Context .....	12
a. Civil-Military Relations in the United States	15
b. Congressional Oversight as an Expression of Civil-Military Relations	18
c. Inspectors General as Agents of Congressional Oversight	24
d. Special Inspector General for Afghanistan Reconstruction	28
Chapter 2: Framework to Assess SIGAR .....	39
a. SIGIR Lessons Learned	40
b. <i>War Without Fronts</i>	44
c. <i>The Afghanistan Papers</i> (Historical Analysis)	47
d. <i>The Afghanistan Papers</i> (Programs Analysis)	54
e. <i>Blood, Metal and Dust</i>	59
f. Bringing It Together—Toward an Assessment Framework	63
Chapter 3: SIGAR’s Failure to Audit .....	73
Chapter 4: SIGAR’s Auditing of Failure .....	94
Chapter 5: SIGAR in the Congressional Record and Executive Reports ...	137
a. How SIGAR Saw Its Work	138
b. Executive Branch Reporting	144
c. SIGAR in the Congressional Record	150
Conclusion .....	161
Epilogue .....	169
Primary Sources .....	178
Secondary Sources .....	194
Appendix A. Content Summaries: SIGAR Quarterly Reports .....	206
Appendix B. Content Summaries: SIGAR Lessons Learned Reports .....	280
Appendix C. SIGAR and the DoD Statutory Reports .....	298
Appendix D. SIGAR and the Congressional Record .....	318

### Acknowledgements

The author wishes to thank the War Studies Program at the Royal Military College of Canada, the Modern War Institute at West Point, colleagues, mentors, and, of course, his family for their unflagging support over the course of the project that resulted in this dissertation. A special thanks goes to his advisors, Dr. Peter Denton and Dr. Michael Hennessy, for providing the initial vision that inspired the project's research questions, and then the wisdom, patience, coaching, and accountability to ensure that they were answered cogently and fairly.

As the following pages will show, this dissertation could not have been written without the work performed—often at great personal risk, discomfort, and sacrifice—by the steadfast public servants of the Special Inspector General for Afghanistan Reconstruction. This dissertation is dedicated both to them and especially to the people of Afghanistan, who still wait for the peace, justice, and opportunity that they have been denied far too long.

### Disclaimer

This dissertation reflects the author's qualified scholarly opinion, research, and analysis. It does not represent the official position of the United States Military Academy, the United States Army, the United States Department of Defense, or any other entities of or within the United States federal government. Additionally, it is necessary to acknowledge the author's personal experience in Afghanistan. He deployed twice to Kabul, first in 2013-2014 on the United States Forces Afghanistan (USFOR-A) staff as a Lieutenant Colonel in the United States Army, and then in 2017-2018 on the NATO Resolute Support staff as a full Colonel. Both deployments provided him with first-hand knowledge of SIGAR's findings for those respective periods, as well as insight into the headquarters' view of the external oversight agencies and how they coordinated responses in kind. This personal perspective extends to SIGAR as an organization and its methods, as the author has been in meetings with SIGAR leadership and senior staff on several occasions. Any potential personal bias, however, has been considered in the following commentary and analysis.

List of Tables

N/A	Logic map—dissertation structure & way ahead	10
1.d.1	SIGAR strategic goal #1 and supporting objectives	32
1.d.2	SIGAR strategic goal #2 and supporting objectives	32
1.d.3	SIGAR strategic goal #3 and supporting objectives	33
1.d.4	SIGAR’s functional offices, directorates, and programs	35
2.a.1	SIGIR’s lessons learned published in “Hard Lessons”	42
2.a.2	SIGIR’s lessons learned published in “Learning From Iraq”	43
2.a.3	Nesting of “Hard Lessons” within “Learning From Iraq”	44
2.f.1	Aggregation of SIGIR, Thayer, Barry, and Whitlock	64
2.f.2	Aggregation with SIGIR simplified and repeated entries removed	66
2.f.3	Aggregation resulting from simple combinations	67
2.f.4	Final assessment framework	69
3.1	Representative keyword dictionary for text analytics software	73
3.2	Distribution of SIGAR’s findings by framework element.	75
4.1	Distribution of SIGAR’s findings by framework element	94
5.a.1	SIGAR High-Risk Lists, 2015-2021	141
5.a.2	Main lessons from “What We Need to Learn”.	143
5.a.3	Mapping of assessment framework to SIGAR’s list	143
5.b.1	DoD report references to SIGAR, 2012-2021	146

List of Abbreviations and Acronyms

AAF	<i>Afghan Air Force</i>
ACAA	<i>Afghanistan Contractor Accountability Act</i>
ADB	<i>Asian Development Bank</i>
ADS	<i>Automated Directives System</i>
AFCEC	<i>Air Force Civil Engineer Center</i>
AFG	<i>Afghanistan</i>
AIF	<i>Afghanistan Infrastructure Fund</i>
ANA	<i>Afghan National Army</i>
ALP	<i>Afghan Local Police</i>
ANP	<i>Afghan National Police</i>
ANDSF	<i>Afghan National Defense and Security Forces</i>
ANSF	<i>Afghan National Security Forces</i>
APPS	<i>Afghan Pay and Personnel System</i>
ARTF	<i>Afghanistan Reconstruction Trust Fund</i>
ASA-ALT	<i>Assistant Secretary of the Army for Acquisition, Logistics, and Technology</i>
ASD	<i>Assistant Secretary of Defense</i>
ASFF	<i>Afghan Security Forces Fund</i>
ASSF	<i>Afghan Special Security Forces</i>
BSA	<i>Bilateral Security Agreement</i>
C2	<i>Command and control</i>
CBA	<i>Cost-benefit analysis</i>
CERP	<i>Commander's Emergency Response Program</i>
CIDNE	<i>Combined Information Data Network Exchange</i>
CIGIE	<i>Council of the Inspectors General on Integrity and Efficiency</i>
CJIATF	<i>Combined Joint Interagency Task Force</i>
CJCS	<i>Chairman of the Joint Chiefs of Staff</i>
CMR	<i>Civil-military relations</i>
CNG	<i>Compressed natural gas</i>
CO/AO	<i>Contracting officer/agreement officer</i>
COIN	<i>Counterinsurgency</i>
COMRS	<i>Commander, Resolute Support</i>
COR	<i>Contracting officer's representative</i>
CORDS	<i>Civil Operations and Rural Development Support</i>



CRS	<i>Congressional Research Service</i>
CSIS	<i>Center for Strategic and International Studies</i>
CSTC-A	<i>Combined Security Transition Command – Afghanistan</i>
CTF	<i>Countering (counter-) threat finance</i>
DABS	<i>Da Afghanistan Breshna Sherkat</i>
DDR	<i>Disarmament, demobilization, reconciliation</i>
DEA	<i>Drug Enforcement Administration</i>
DHS	<i>Department of Homeland Security</i>
DoD	<i>Department of Defense (Defense Department)</i>
DoS or “State”	<i>Department of State (State Department)</i>
DSCA	<i>Defense Security Cooperation Agency</i>
DSF	<i>District Stability Framework</i>
DUSD	<i>Deputy Undersecretary of Defense</i>
EIA	<i>Enemy-initiated attacks</i>
EUM	<i>End-use monitoring</i>
FAR	<i>Federal Acquisition Regulation</i>
FMS	<i>Foreign military sales</i>
FOB	<i>Forward operating base</i>
FY	<i>Fiscal year</i>
GAGAS	<i>Generally accepted government auditing standards</i>
GAO	<i>Government Accountability Office</i>
GC	<i>General Counsel</i>
GDP	<i>Gross domestic product</i>
GIRoA	<i>Government of the Islamic Republic of Afghanistan</i>
GMAF	<i>Geneva Mutual Accountability Framework</i>
GPI	<i>Good Performer Initiative</i>
GWOT	<i>Global War on Terrorism (Terror)</i>
HASC	<i>House Armed Services Committee</i>
HKIA	<i>Hamid Karzai International Airport</i>
HRL	<i>High-Risk List</i>
IED	<i>Improvised explosive device</i>
IG	<i>Inspector general</i>
INL	<i>Bureau of International Narcotics and Law Enforcement</i>
ISAF	<i>International Security Assistance Force</i>
ISI	<i>Inter-Services Intelligence</i>
IS-K	<i>Islamic State – Khorasan</i>
LARA	<i>Land Reform in Afghanistan</i>

LIG	<i>Lead inspector general</i>
LLP	<i>Lessons learned program</i>
LOTFA	<i>Law and Order Trust Fund – Afghanistan</i>
M&E	<i>Monitoring &amp; evaluation</i>
MCIT	<i>Ministry of Communications and Information Technology</i>
MEC	<i>Monitoring and Evaluation Committee</i>
MIDAS	<i>Mining Investment and Development for Afghan Sustainability</i>
MILCON	<i>Military construction</i>
MOD	<i>Ministry of Defense</i>
MOI	<i>Ministry of Interior</i>
MOPH	<i>Ministry of Public Health</i>
MOPW	<i>Ministry of Public Works</i>
NATF	<i>NATO ANA Trust Fund</i>
NATO	<i>North Atlantic Treaty Organization</i>
NDAA	<i>National Defense Authorization Act</i>
NEPS	<i>Northern Electrical Power System</i>
NGO	<i>Non-governmental organization</i>
NPC	<i>National Procurement Commission</i>
NPTC	<i>National Police Training Center</i>
NSC	<i>National Security Council</i>
O&M	<i>Operations &amp; maintenance</i>
OASD (SA)	<i>Office of Assistant Secretary of Defense (Systems Analysis)</i>
OCO	<i>Overseas contingency operations</i>
OEF	<i>Operation Enduring Freedom</i>
OFS	<i>Operation Freedom’s Sentinel</i>
OIG	<i>Office of the Inspector General</i>
OPIC	<i>Overseas Private Investment Corporation</i>
OPM	<i>Office of Personnel Management</i>
OSD	<i>Office of the Secretary of Defense</i>
OTI	<i>Office of Transition Initiatives</i>
PAKMIL	<i>Pakistan military</i>
PCH	<i>Partnership Contracts for Health</i>
PPD	<i>Presidential Policy Directive</i>
PRT	<i>Provincial Reconstruction Team</i>
QA/QC	<i>Quality assurance/quality control</i>

QFR	<i>Question(s) for the record</i>
RDC	<i>Rural Development Cadre</i>
RS	<i>Resolute Support</i>
RSM	<i>Resolute Support Mission</i>
RTC	<i>Regional Training Center</i>
SAI	<i>Supreme audit institution</i>
SASC	<i>Senate Armed Services Committee</i>
SEC	<i>Securities and Exchange Commission</i>
SECDEF	<i>Secretary of Defense</i>
SEHAT	<i>System Enhancement for Health Action in Transition</i>
SEPS	<i>Southern Electrical Power System</i>
SIGAR	<i>Special Inspector General for Afghanistan Reconstruction</i>
SIGIR	<i>Special Inspector General for Iraq Reconstruction</i>
SIKA	<i>Stability in Key Areas</i>
SMW	<i>Special Mission Wing</i>
SRO	<i>Stabilization and reconstruction operations</i>
SSA	<i>Security sector assistance</i>
TB	<i>Taliban</i>
TFBSO	<i>Task Force for Business and Stability Operations</i>
TUTAP	<i>Turkmenistan-Uzbekistan-Tajikistan-Afghanistan-Pakistan</i>
UNAMA	<i>United Nations Assistance Mission in Afghanistan</i>
UNDP	<i>United Nations Development Program</i>
USACE	<i>United States Army Corps of Engineers</i>
USAID	<i>United States Agency for International Development</i>
USAMB	<i>United States Ambassador</i>
USDA	<i>United States Department of Agriculture</i>
USFOR-A	<i>United States Forces Afghanistan</i>
USG	<i>United States Government</i>
USGS	<i>United States Geological Survey</i>
USIP	<i>United States Institute for Peace</i>
USMIL	<i>United States military</i>
USOCO	<i>United States Office for Contingency Operations</i>
VSO	<i>Village stability operations</i>
WH	<i>White House</i>

**(This page intentionally left blank.)**

## **Introduction**

The United States stayed longer in Afghanistan than in any previous conflict, as part of a Global War on Terrorism (GWOT) that was the most expensive campaign in US history.<sup>1</sup> Despite this commitment, the conflict ended in ignominious failure, with the Taliban regaining control of Afghanistan in August 2021 after the United States completed its final withdrawal.<sup>2</sup> The most shocking dimension of the Taliban's victory was the tempo; it only took them 11 days in total to defeat the Afghan security forces, with most of the Afghan units abandoning their arms and fleeing the battlefield in the face of the Taliban assault.<sup>3</sup> These were the same units that the United States and its mission partners—primarily military, diplomatic, and development entities from the North Atlantic Treaty Organization (NATO)—spent the better part of a decade building, and the abandoned arms were among the most modern and expensive that Western industry could provide.

As with any strategic failure, it is important to analyze the U.S. War in Afghanistan to capture lessons and apply them to future strategic endeavors.<sup>4</sup> Although the existing body of analysis includes many useful and novel approaches, it has generally ignored the external oversight of Afghanistan strategy and its constitutive operations and programs. This dissertation will fill that analytical gap.

The U.S. Congress established the Special Inspector General for Afghanistan Reconstruction (SIGAR) in 2008 as its external oversight agent. SIGAR's mission was to “conduct independent, objective, and strategic audits, inspections, investigations, and analysis ... to promote economy and efficiency,

---

<sup>1</sup> Most expensive measured in real dollars, not accounting for inflation. The combined cost of Iraq and Afghanistan is approximately \$2.01T. The United States spent \$341.5B in World War II; adjusted for inflation, this war cost is over \$4T. Some analysts suggest that the total direct costs for the Global War on Terror will exceed \$8T. See “Costs of War,” Watson Institute of International & Public Affairs, Brown University, <https://watson.brown.edu/costsofwar/>.

<sup>2</sup> Lindsay Maizland, “Backgrounder: The Taliban in Afghanistan,” *Council on Foreign Relations*, September 15, 2021, <https://www.cfr.org/backgrounder/taliban-afghanistan>.

<sup>3</sup> Jonathan Schroden, “Lessons from the Collapse of Afghanistan's Security Forces,” *CTC Sentinel* 14, no. 8 (October 2021), <https://ctc.usma.edu/lessons-from-the-collapse-of-afghanistans-security-forces/>.

<sup>4</sup> Gordon Lubold and Nancy A. Youssef, “Gen. Milley Calls Afghan Withdrawal ‘Strategic Failure’ in Heated Senate Hearing,” *The Wall Street Journal*, September 28, 2021, <https://www.wsj.com/articles/military-leaders-to-face-questions-over-afghan-withdrawal-evacuation-11632827812>.

and to detect and deter waste, fraud, and abuse in the reconstruction of Afghanistan.”<sup>5</sup> As will be established later, this mission statement and related statutory authorities provided SIGAR with the mandate to identify performance failures and recommend corrective actions for any aspect of U.S. operations in Afghanistan, to include the conduct of the “war” itself. Thus, SIGAR provided the U.S. Congress with the potential to positively influence strategic direction and outcomes in Afghanistan. It stands to reason, then, that the strategic failure in Afghanistan—at least in part—relates to a failure in oversight. This failure in oversight could have been a failure by SIGAR to exercise its mandate properly; by the U.S. military and other Executive Branch agencies to implement corrective actions; by Congress to enforce the agencies’ compliance with SIGAR’s recommendations; or some combination thereof.<sup>6</sup>

I contend that SIGAR, in general, exercised its mandate properly, and that any failure in oversight resulted from the Executive Branch agencies not implementing corrective actions, within an environment of overly lax Congressional attitude towards accountability. Furthermore, this oversight failure constituted a missed opportunity for U.S. policymakers to change an evidently incoherent strategy in Afghanistan.<sup>7</sup>

Establishing the failure in oversight in this way and then linking it to the overall strategic failure in Afghanistan would suggest the utility of enhanced, active oversight—as a type of “principal-agent” model for civil-military relations—to possibly achieve better strategic outcomes in future military interventions. It would also be an important contribution to the extant body of

---

<sup>5</sup> “Mission, Vision and Core Values,” About, SIGAR, accessed 03 November 2021, <https://www.sigar.mil/about/mission/>.

<sup>6</sup> This dissertation uses the term “Executive Branch agencies” primarily to describe the U.S. Department of Defense, the U.S. Department of State, and the United States Agency for International Development. Together, these entities comprise the “three Ds” of U.S. foreign policy: defense, diplomacy, and development, respectively.

<sup>7</sup> “Policymaker” in the U.S. system of government is a broad descriptor for those principals in the Executive Branch and Congress (Legislative Branch) who are directly involved in setting national policies, such as the political end-states and methods to pursue them in overseas military interventions like Afghanistan. Executive Branch agencies develop strategy to operationalize those policies that they have equity in; as such, strategy is subordinate to policy. Examples of policymakers are the President and his or her senior advisors, the National Security Council, the Secretaries of Defense and State, party leaders in Congress, and chairs of influential Congressional Committees such as Armed Services, Foreign Affairs, Appropriations, and Oversight.

Afghanistan-related scholarship, which generally has not analyzed or inferred anything about the oversight regime.

SIGAR's body of work is contained in a series of quarterly and lessons learned reports. The bulk of this dissertation's research will center on these reports to answer three fundamental questions:

1. What did the SIGAR reports find and recommend about the operational approach and overall strategy in Afghanistan?
2. What did the SIGAR reports omit, and what was the nature of these omissions?
3. What did the policymakers, Executive Branch agencies, and Congress do in response to SIGAR's findings and recommendations?

Answering the first two questions will provide a holistic characterization of SIGAR's work. If their findings and recommendations measurably outweighed their omissions and made sense, then SIGAR would have exercised its mandate properly. Answering the third question and then comparing it to the holistic characterization of SIGAR's work will show responsibility for the oversight failure in Afghanistan. SIGAR exercising its mandate properly would have generated useful and sensible recommendations. In this case, the oversight failure would have been the policymakers' failure to implement (through policy adjustment) and/or enforce (through Congressional action) SIGAR's recommendations within the Executive Branch agencies.<sup>8</sup>

A quick aside about the title, "Auditing Failure." Although the word "audit" tends to be associated with the examination of financial information, its meaning here refers to any Inspector General activity that is not a criminal investigation or a project technical inspection.<sup>9</sup> Thus, "auditing [of] failure" means all the failures in Afghanistan that SIGAR found through all its oversight activity, not just the instances of fraud, waste, and abuse that it found through conventional financial audits (although there was plenty of this).<sup>10</sup> With a change in emphasis on

---

<sup>8</sup> Given the direct relationship between policy and strategy, a policy adjustment should impel the relevant Executive Branch agencies to make a corresponding change to strategy.

<sup>9</sup> SIGAR's criminal investigations sought referrals for prosecution or debarment within the judicial space, and its project technical inspections were meant for engineers and quality control personnel. Neither of these activity categories produced findings and recommendations directly relevant for policy adjustment or Congressional action.

<sup>10</sup> Consider Correlli Barnett, *The Audit of War: The Illusion & Reality of Britain as a Great Nation* (London: Pan Books, Ltd., 2001) for a similar treatment of "audit."

how one reads the words, however, “auditing failure” can also signify a failure to audit. SIGAR missing a key finding or recommendation in its reports would be a failure to audit.

The following research and analysis will show that SIGAR’s findings significantly outweighed its omissions; nevertheless, the Executive Branch policy principals and agencies generally ignored SIGAR’s recommendations and the U.S. Congress let them get away with it. Moreover, SIGAR’s findings and recommendations were such that their adoption could have changed (or at least moderated) a broad range of negative strategic outcomes in Afghanistan.

These claims will be developed below. Chapter 1 puts SIGAR’s work in context, explaining first the nature of civil-military relations in the United States, then Congress’ interests and responsibilities for oversight of military operations, and, finally, how SIGAR is an ideal agent for Congressional oversight. This discussion necessarily includes tracing SIGAR’s statutory authorities from the origins of the inspector general construct during the American Revolution, through the creation of modern inspectors general with the seminal Inspector General Act of 1978, and finally to the contemporary need for cross-organizational special inspectors general in complex and long-term military interventions such as in Iraq and Afghanistan.

Chapter 2 constructs an assessment framework to support the holistic characterization of SIGAR’s work, mining themes from the Special Inspector General for Iraq Reconstruction (SIGIR) lessons learned program, two historical case studies, and Washington Post reporter Craig Whitlock’s recent book, *The Afghanistan Papers: A Secret History of the War*.<sup>11</sup> SIGAR was created in SIGIR’s mold, and the systematic oversight challenges of Afghanistan generally mirrored those of Iraq. The SIGIR lessons learned were mostly available to SIGAR at the start of its mandate, and at the very least SIGAR should have made recommendations to ensure that the applicable Iraq mistakes were not repeated in Afghanistan. The historical case studies are *War Without Fronts: The American Experience in Vietnam*, by Thomas Thayer, and Ben Barry’s *Blood, Metal and Dust: How Victory Turned into Defeat in Afghanistan and Iraq*.<sup>12</sup> Both of these studies make conclusions about their respective conflicts in a system-analytical

---

<sup>11</sup> Craig Whitlock, *The Afghanistan Papers: A Secret History of the War* (New York: Simon & Schuster, 2021).

<sup>12</sup> Thomas C. Thayer, *War Without Fronts: The American Experience in Vietnam* (Annapolis, Maryland: Naval Institute Press, 1985). Ben Barry, *Blood, Metal and Dust: How Victory Turned into Defeat in Iraq and Afghanistan* (New York: Osprey, 2020).



way, and thus can establish the assessment framework's validity. *The Afghanistan Papers* analyzes the primary source interviews that informed SIGAR's own lessons learned program, therein providing a benchmark for analysis of the SIGAR reports.

Again, there are two main categories of SIGAR reports—quarterly reports to the United States Congress that are directed by statute, and lessons learned reports.<sup>13</sup> Chapters 3 and 4 take the assessment framework and apply it to the body of SIGAR reports for a comparative analysis of the report contents. Specifically, this application will generate a content analysis: what the reports said in detail about the framework's identified themes. The reports are a type of qualitative data, with content analysis being a type of qualitative data analysis. Two software packages from Provalis Research, a Canadian company that specializes in text analytics, will help detect the “failure to audit” (Chapter 3) and “auditing failure” (Chapter 4) trends in the SIGAR reports, thereby developing a holistic characterization of SIGAR's work.<sup>14</sup> SIGAR would have audited failure in those themes that are heavily reflected in the report contents. Alternatively, under-reflected themes would indicate SIGAR's failure to audit (*i.e.*, omissions by degree). The holistic characterization of SIGAR's work follows from the relative weighing of its auditing of failure compared to its failures to audit, thereby answering the first two of this dissertation's research questions.

Although SIGAR produced quarterly reports starting in October 2008, this dissertation only considers the 38 reports from third quarter, fiscal year (FY) 2012 through fourth quarter, FY 2021, a period which spans John Sopko's appointment as SIGAR Director until the final U.S. withdrawal in August 2021.<sup>15</sup> For the Sopko-era reports, there are over 6000 pages of text and data tables containing several hundred findings and recommendations distributed over the dozens of programs that contributed to reconstruction and security in Afghanistan. Moreover, the programs were managed by at least 10 separate Executive Branch departments or agencies, plus another 30+ coalition countries that contributed troops or resources to Afghanistan. In light of what the SIGAR reports contain at scale, an

---

<sup>13</sup> SIGAR also produced audit reports and special project reports, but the quarterly reports cross-referenced these.

<sup>14</sup> Text analytics software is a competitive space with many good options available. The author selected the Provalis Research suite due to its high reputation within the academic community, ease of graphical interface, and extensive catalog of video tutorials.

<sup>15</sup> There is some clarification of terminology needed here: Sopko's position is The Special Inspector General for Afghanistan Reconstruction, *i.e.*, SIGAR, which is eponymous with the description of SIGAR as an organization. To prevent confusion, this dissertation will refer to Sopko as SIGAR Director despite its technical inaccuracy.

assessment framework is absolutely necessary for effective content analysis of them.<sup>16</sup> Distilling the SIGAR reports to their findings and recommendations, and then categorizing these by theme, not only facilitates management of an otherwise overwhelming amount of qualitative data, but also allows one to see the broader arcs of the U.S. experience in Afghanistan. Seeing these arcs is important because—as will be shown in Chapters 3 and 4—the nature of the problems that SIGAR was reporting on were not quickly fixable, but the sheer volume of major problems across numerous disparate programs prevented them all being addressed in every quarterly report. The assessment framework ensures that the inconsistently reported-yet-unresolved problems are not missed in the overall judgement of SIGAR, Congress, and the Executive Branch agencies. Additionally, the assessment framework helps to ensure that this dissertation’s judgement of SIGAR through its reports does not rely on circular reasoning.<sup>17</sup> As will be argued in Chapter 2, the assessment framework’s themes capture the entirety of what any oversight agent should be auditing for any military intervention like Afghanistan.

Why limit the reports considered? Prior to Sopko’s appointment in July 2012, SIGAR did not always adhere to accepted governmental inspection and evaluation standards in their work.<sup>18</sup> Specifically, Sopko’s predecessor—Arnold Fields—failed to staff SIGAR’s investigations branch properly, owing to a combination of inexperience (Fields was a retired Marine Corps general, not a lawyer with a background in finance, as would be expected for an inspector general) and poor resource management. When pressured by Congress to redress the staffing problem lest SIGAR lose its law enforcement powers, Fields pursued a haphazard contract solution that reeked of influence peddling. This caused the Senate Armed Services Committee and the Government Accountability Office to lose what little remaining confidence they had in Fields’ judgement, and so they called for his resignation.<sup>19</sup> In contrast to Fields, Sopko fit the professional profile

---

<sup>16</sup> See European Union Agency for Cybersecurity (ENISA), *An Evaluation Framework for National Cyber Security Strategies*, November 2014, <https://www.enisa.europa.eu/publications/an-evaluation-framework-for-cyber-security-strategies>, for an example of this logic in a different scholarly work.

<sup>17</sup> *Ibid.*

<sup>18</sup> Josh Rogin, “New Report Rips Oversight of Afghan War,” *Foreign Policy*, July 16, 2010, <https://foreignpolicy.com/2010/07/16/new-report-rips-oversight-of-afghan-war/>.

<sup>19</sup> Jake Wiens, “Fields Resigns as Special IG for Afghanistan Reconstruction,” *The Project on Government Oversight*, <https://pogoblog.typepad.com/pogo/2011/01/fields-resigns-as-special-ig-for-afghanistan-reconstruction.html>.

for an inspector general and quickly built up SIGAR's investigative capacity through established governmental hiring practices.<sup>20</sup>

Accordingly, this dissertation does not use the 15 quarterly reports generated by SIGAR between October 2008 and April 2012, and only references auditing activity from this period that John Sopko himself endorsed (as indicated by an activity being cited in a Sopko-era report). There is not much lost in dismissing the initial tranche of quarterly reports, however. The last five leading up to Sopko's appointment were produced under two different acting directors, which lessens their value regardless (although SIGAR was performing work during this period, it was effectively a leaderless organization). Up to the point of Fields' resignation in January 2011, SIGAR was arguably still moving through its "start-up" phase and had not fully normalized its relationship with Congress. As will be explained further in the historical analysis provided in Chapter 2, Afghanistan was not the primary mission until President Barack Obama's troop surge in December 2009 and so legislative and Executive attention remained on Iraq at SIGAR's founding. Once attention shifted, there was perhaps an expected period of latency as Congress regained understanding of the war in Afghanistan, and Fields' resignation can be viewed as a response to Congress clarifying its intent for Afghanistan-related oversight. Under these assumptions, Sopko's July 2012 appointment marks the transition point where SIGAR had fully formed as an organization and thus began to demonstrate its worth to the oversight community, as indicated by the corresponding explosion in the volume of SIGAR's output. The quarterly reports became longer and more detailed, reflecting Sopko's creation of a strategic plan for Afghanistan oversight (to be outlined in the next chapter), and the lessons learned program began.<sup>21</sup> Moreover, the political imperative for the U.S. Congress to be engaged on Afghanistan was strong at Sopko's appointment for the first time since SIGAR's founding, since 2012 was a presidential election year and the future direction of the war in Afghanistan was an important campaign issue.

---

<sup>20</sup> Prior to SIGAR, Sopko served as a prosecutor, Congressional counsel, and senior advisor within the Executive Branch. See SIGAR, "Leadership," <https://www.sigar.mil/about/leadership/>.

<sup>21</sup> Report distribution by year: 1 x 2015 (complex stabilization efforts), 1 x 2016 (corruption in conflict), 1 x 2017 (restructuring the Afghan national defense and security forces), 3 x 2018 (private sector development and economic growth, stabilization, and counternarcotics), 2 x 2019 (security sector assistance and reintegration of ex-combatants), 3 x 2021 (elections, gender integration, and a comprehensive review of Afghanistan reconstruction), and 1 x 2022 (police in conflict).

Regardless of the reasons, the initial tranche of SIGAR quarterly reports nevertheless shows ineffective oversight and missed accountability potential for the period from SIGAR's founding until Sopko's appointment. In the context of my research questions, this period was SIGAR's first failure to audit.

Returning to the methodology, Chapter 5 answers the third research question by tracing the content analysis of the SIGAR reports through two additional qualitative data sources: the Congressional Record and the Executive Branch agencies' reporting against their Afghanistan programs. Official Congressional responses to SIGAR's work are exclusively contained in the Congressional Record, which catalogs all proceedings and debates of the Congress.<sup>22</sup> If a member or testifier has ever stated "Afghanistan" in an official Congressional body, then the Congressional Record identifies when, by whom, and in what context.<sup>23</sup> Most of the oversight work that Congress performs directly is done through committees, so research of the Congressional Record focuses primarily on committee documentation (reports, meetings, and publications).

The committee meeting records include testimony from Executive Branch agency leaders whenever they were called before Congress to deliver official Afghanistan mission updates. These testimonies and written responses to member "questions-for-the-record" comprise part of the Executive Branch agency responses to SIGAR's work. The balance is contained in statutory reports, which came from the U.S. military pursuant to requirements specified by the applicable National Defense Authorization Act (NDAA) for a particular mission period.<sup>24</sup> There are three sets of military reports that require analysis for the period of interest (2012-2021). The first, set forth by section 1230 of the NDAA for FY 2008, were reports on *Progress Toward Security and Stability in Afghanistan*. The second, set forth by section 1231 of the same NDAA, were reports on the *United States Plan for Sustaining the Afghanistan National Security Forces*. These so-called 1230 and 1231 reports were supplanted by reports on *Enhancing Security and Stability in*

---

<sup>22</sup> A Congressional member or staff delegation visit to Afghanistan could be an exception, structurally speaking, but SIGAR's embedment forward in the mission ensured that official responses within these visits would get documented in the SIGAR reports. Moreover, members of Congress are usually self-referential to their overseas delegation visits when making statements on the Congressional floor; the Congressional Record captures these. See The Library of Congress, "Congressional Record: Proceedings and Debates of the U.S. Congress," <https://www.congress.gov/congressional-record>.

<sup>23</sup> Over 37,000 times from 1899 (56<sup>th</sup> Congress) until this writing.

<sup>24</sup> The statutory reporting for the other Executive agencies was much less prescribed; see Chapter 5.

*Afghanistan*, as prescribed by section 1225 of the FY 2015 NDAA (hereafter referred to as “1225 reports”).<sup>25</sup>

Completing these traces will enable assessment of Congress’ emphasis and enforcement of SIGAR’s findings and recommendations, as well as the Executive Branch agencies’ implementation of them. This dissertation’s Conclusion will summarize these results along with the others. The Conclusion will also make an argument for a different outcome in Afghanistan if certain of SIGAR’s recommendations had been implemented at key strategic transition points, thereby showing the potential utility of enhanced oversight in future military operations, as well as pointing to areas of follow-on research. The logic map on the next page summarizes the way ahead:

---

<sup>25</sup> The U.S. Congress is supposed to pass a new NDAA every year, but often does not. In years where there is not a new NDAA, the military operates off a “Continuing Resolution” of the last budget passed. Also, even when a new NDAA is passed, some of the previous NDAA elements get carried over or simply amended. Both factors explain why there was not a different numbered report requirement for every year from 2012 to 2021. The 1225, 1230, and 1231 reports are archived at the Homeland Security Digital Library ([www.hsdl.org](http://www.hsdl.org)), a publicly accessible online repository co-sponsored by the Naval Postgraduate School’s Center for Homeland Defense and Security and the U.S. Department of Homeland Security’s National Preparedness Directorate.

Research Question	How Answered?	Purpose
<p>1. What did the SIGAR reports find and recommend about the operational approach and overall strategy in Afghanistan?</p>	<ul style="list-style-type: none"> <li>• Place SIGAR in context, establish the argument for effectiveness in oversight improving strategic outcomes (Chapter 1).</li> <li>• Build assessment framework (Chapter 2).</li> <li>• Apply assessment framework to distill SIGAR’s findings and recommendations and categorize by theme (Chapter 4).</li> </ul>	<ul style="list-style-type: none"> <li>• Determine SIGAR’s “auditing of failure.”</li> </ul>
<p>2. What did the SIGAR reports omit, and what was the nature of these omissions?</p>	<ul style="list-style-type: none"> <li>• Apply assessment framework to distill SIGAR’s findings and recommendations and categorize by theme (Chapter 3).</li> </ul>	<ul style="list-style-type: none"> <li>• Determine SIGAR’s “failure to audit.”</li> </ul>
<p>3. What did the policymakers, Executive Branch agencies, and Congress do in response to SIGAR’s findings and recommendations?</p>	<ul style="list-style-type: none"> <li>• Weigh SIGAR’s “auditing of failure” versus “failure to audit” (Chapter 5).</li> <li>• Trace SIGAR’s “auditing of failure” through the Executive Branch reports and Congressional Record (Chapter 5).</li> </ul>	<ul style="list-style-type: none"> <li>• Determine nature of oversight failure in Afghanistan.</li> <li>• Analyze change potential of more effective oversight improving strategic outcomes in Afghanistan.</li> </ul>

*Logic map—dissertation structure & way ahead*

**(This page intentionally left blank.)**

## **Chapter 1: SIGAR in Context**

Broadly speaking, statutory oversight is how Congress ensures that Executive Branch programs meet legislative intent. Such oversight can be difficult in practice, however. This is especially true for military operations, as the Executive Branch has positional and informational advantage in the national security decision-making process. Moreover, the Executive Branch can obviously mobilize a unity of effort that is difficult for Congress to match. The inspector general position thus provides Congress with a way to independently gather data on Executive Branch programs, as well as a basis for their assessment. The IG Act of 1978 and revisions granted IGs broad and discretionary powers to independently monitor Executive programs, gather information, and report directly back to Congress. To be effective, IGs would need to audit the performance of Executive Branch programs to identify areas for program improvement. Since IGs cannot take corrective actions themselves, such program improvement would require Congressional intervention. For the Department of Defense and the U.S. military, performance auditing can theoretically result in Congressional intervention in strategy formulation and the conduct of military operations, thus making inspectors general oversight agents in Peter Feaver's principal-agent model for CMR. Military effectiveness might therefore be correlated to effectiveness in oversight.

The Special Inspector General for Afghanistan Reconstruction provided Congress and Executive Branch leaders with sufficient opportunity to perform effective oversight of U.S. operations in Afghanistan. The trajectory SIGAR followed from 2012 onward was an expression of the dynamic of American civil-military relations (CMR).

For the purposes of SIGAR's mandate and communication requirements, reconstruction included any major contract, grant, agreement, or other funding mechanism entered into by any Executive Branch department or agency that sought to build (rebuild) physical infrastructure of Afghanistan; establish (reestablish) political or societal institutions of Afghanistan; or provide products or services to the people of Afghanistan.<sup>26</sup> Excepting a small number of counterterrorism-oriented covert operations, almost all U.S. military and development activities in Afghanistan could be associated with one of these three elements. As such, reconstruction basically involved everything ... reconstruction actually was the

---

<sup>26</sup> Special Inspector General for Afghanistan Reconstruction, *Strategic Plan 2020-2022* (Washington, DC: Government Printing Office, 2020): 6, [https://www.sigar.mil/pdf/budget/SIGAR\\_Strategic\\_Plan\\_2020-2022.pdf](https://www.sigar.mil/pdf/budget/SIGAR_Strategic_Plan_2020-2022.pdf).



“war” ... and SIGAR’s oversight potential was near total, accordingly. Since the United States had not declared war against Afghanistan and the conventional fighting had effectively ended in late 2002, “reconstruction” was a term that provided political cover for military operations in Afghanistan that could be war-like but were not formally authorized by Congress as a war.<sup>27</sup> This further affirms the totality of SIGAR’s mandate. As will be shown, reconstruction was in the zeitgeist at the time of SIGAR’s founding, given the term’s association with the counterinsurgency (COIN) doctrine that was dominating U.S. military strategic thinking.<sup>28</sup>

SIGAR’s vast oversight potential was recognized by John Sopko, as his mission statement indicated:

*Conduct independent, objective, and strategic audits, inspections, investigations, analysis, and reporting in a transparent manner for the Executive Branch, Congress, and the American taxpayer to promote economy and efficiency, and to detect and deter waste, fraud, and abuse in the reconstruction of Afghanistan.*<sup>29</sup>

This mission statement supported Sopko’s organizational vision for SIGAR to “be the leading oversight agency for improving the effectiveness of U.S.-funded reconstruction efforts in Afghanistan and for protecting U.S. taxpayers’ money.”<sup>30</sup> Sopko’s appointment in July 2012 occurred as the U.S. combat role in Afghanistan was formally ending, with 2013 serving as the transition year from the International Security Assistance Force (ISAF) to the Resolute Support mission. Whereas there may have been a gap in SIGAR’s mandate for the military/security aspects of the Afghanistan mission at the start of Sopko’s tenure, that gap closed with the transition from ISAF to Resolute Support. Sopko’s mission statement thus became all-encompassing by default. Regardless, every SIGAR quarterly report—

---

<sup>27</sup> See Matthew C. Weed, “2001 Authorization for Use of Military Force: Issues Concerning Its Continued Application,” *Congressional Research Service* R43983 (April 2015), <https://crsreports.congress.gov/product/pdf/R/R43983>. Also, “reconstruction” as a political term used in this way dates back to the post-Civil War period.

<sup>28</sup> Programs such as “reconstruction” subsuming conventional military operations the longer a campaign goes on without decisive battle is a matter of historical record; see Cathal Nolan, *The Allure of Battle: A History of How Wars Have Been Won and Lost* (Oxford, UK: Oxford University Press, 2017).

<sup>29</sup> “Mission, Vision, and Core Values,” About, SIGAR, accessed 03 November 2021, <https://www.sigar.mil/about/mission/>.

<sup>30</sup> *Ibid.*

including the earlier ones not considered by this dissertation—dedicates a chapter to security, and most of the lessons learned reports treat security thematically. So, irrespective of an outsider’s interpretation of mandate, SIGAR self-selected into auditing the military/security aspects of the Afghanistan mission and Congress tacitly endorsed the implicit expansion of SIGAR’s mandate with their acceptance of the reports after 2012. It is not as if anyone else was doing it; befitting Afghanistan being an economy-of-force mission before U.S. President Barack Obama’s “surge” in December 2009, there was no dedicated oversight for any aspect of the Afghanistan mission until SIGAR’s founding.<sup>31</sup>

SIGAR thus acted as Congress’ oversight agent pursuant to institutional authorities and norms for their use. Before assessing SIGAR’s work, it is necessary to explain what these authorities and norms are, as well as their broad bases in history, statute, and American political culture. Establishing SIGAR’s historical, legal, and political contexts starts with a discussion of American CMR which, while grounded in theory and various traditions, faces unique challenges from how the United States sometimes elects to wage war. Congressional oversight of military operations is one expression of CMR, and so a full understanding of SIGAR as Congress’ oversight agent necessitates a detailed explication of what Congressional oversight is and how it is performed.<sup>32</sup>

A brief history of inspectors general (IG) provides essential context. From George Washington’s Continental Army through the seminal Inspector General Act of 1978 that created the modern IG, Congress has refined and outlined their performance characteristics. The IG Act of 1978 and subsequent modifying legislation established the contemporary IG role in support of Congressional oversight, which is exercised across all Executive Branch programs and functions, not just those associated with the military.<sup>33</sup> This context frames SIGAR’s specific enabling legislation and authority, and how it exercised those over time.

---

<sup>31</sup> U.S. Congress, Senate, Committee on Homeland Security and Governmental Affairs, *Afghanistan in Review: Oversight of U.S. Spending in Afghanistan*, 115th Cong., 2nd sess., May 9, 2018.

<sup>32</sup> Again, the U.S. War in Afghanistan was foremost a military operation, notwithstanding the participation of other Executive agencies.

<sup>33</sup> “About the Federal Inspectors General,” *Council of the Inspectors General on Integrity and Efficiency*, <https://www.ignet.gov/content/about-igs>.

### I.a. Civil-Military Relations in the United States

In general, civil-military relations in the United States reflects the democratic idea that national security decisions—which the U.S. military is responsible for executing, at least in part—are the purview of civilian policymakers who will safeguard the national interest in a manner consistent with the nation’s foundational ideals.<sup>34</sup> Civilian supremacy is preferable to military control of the state since the latter would destroy the fundamental political character of a liberal democracy.<sup>35</sup>

Accountability pressure through voting ensures that policymakers at least aspire to prudence in their decision-making, and thus the body politic wields ultimate political control over national security decision-making.<sup>36</sup> This is the same accountability dynamic for any category of decision-making in a liberal democratic government. Accordingly, CMR in liberal democracies is mostly about how civilian policymakers establish and maintain administrative control over the military, as opposed to what the national security decisions are.<sup>37</sup> Cold War-era Harvard political scientist Samuel Huntington envisioned this administrative control as “objective control,” wherein the military and the civilian political leadership operate in interrelated yet distinct spheres.<sup>38</sup> The distinction between the spheres suggests a strict division of labor, with the U.S. civilian political leadership defining the military end-state and supporting policies while the U.S. military

---

<sup>34</sup> Florina Cristiana Matei, “A New Conceptualization of Civil-Military Relations,” in *The Routledge Handbook of Civil-Military Relations*, eds. Florina Cristiana Matei and Thomas C. Bruneau (London: Taylor & Francis Group, 2012): 29. Decision-making so described is political “prudence” in the context of Machiavelli’s contributions to moral pluralism. See Eugene Garver, “After ‘Virtù’: Rhetoric, Prudence and Moral Pluralism in Machiavelli,” *History of Political Thought* 17, no. 2 (Summer 1996): 195-223, <https://www.jstor.org/stable/26217064>.

<sup>35</sup> James Burk, “Theories of Democratic Civil-Military Relations,” *Armed Forces & Society* 29, no. 1 (Fall 2002): 7, <https://www.jstor.org/stable/45346973>. Huntington identified liberal democracies as having an “anti-military” disposition as a result of this fundamental tension.

<sup>36</sup> Douglas S. Bland, “A Unified Theory of Civil-Military Relations,” *Armed Forces & Society* 26, no. 1 (Fall 1999): 20, <https://www.jstor.org/stable/45347130>.

<sup>37</sup> Burk, “Theories of Democratic Civil-Military Relations,” 7.

<sup>38</sup> Samuel P. Huntington, *The Soldier and the State: The Theory and Politics of Civil-Military Relations* (Cambridge, Massachusetts: The Belknap Press of Harvard University Press, 1957): 189-192.

advises on strategy.<sup>39</sup> After the civilian political leadership determines these top line elements, the military would generally be left alone to execute the strategy.

The above description indicates a *laissez-faire* flavor to Huntington's model, namely the civilian political leadership's deference to the military's professional ethic and its corresponding expertise to wage war.<sup>40</sup> Once the military achieves the desired end-state, the responsibility for conflict termination and maintaining the peace reverts to the civilian political leadership. As military ethicist and U.S. Naval War College Professor Pauline Shanks Kaurin explains, Huntington's division of labor is best understood as the civilian political leadership "doing politics" and the military "doing war."<sup>41</sup> Subtextual to this understanding, yet the feature most prominently associated with objective control and its conception of the military professional ethic, is that military effectiveness foremost demands that military leaders not advise on or question policy.<sup>42</sup>

Huntington's ideas were published in the late 1950s and represent his attempt to understand the prominence assumed by the U.S. military in American civil and political societies after World War II.<sup>43</sup> Although objective control has been a dominant consideration in U.S. civil-military relations since, contemporary scholars have increasingly criticized Huntington's work on a variety of theoretical and philosophical grounds.<sup>44</sup> The majority of these criticisms coalesce around the idea that objective control represents a false choice, as it presumes that there is a meaningful distinction between the political and military spheres.<sup>45</sup> As a practical matter, the political ends that the civilian leadership deem possible within strategy

---

<sup>39</sup> Although strategy contains many elements and results from a peculiar formulation process, it is simply a way to implement the policies to achieve the end-state.

<sup>40</sup> Huntington, *The Soldier and the State*, 260-263.

<sup>41</sup> Pauline Shanks Kaurin, "An 'Unprincipled Principal'," *Strategic Studies Quarterly* 15, no. (Summer 2021): 51, <https://www.jstor.org/stable/10.2307/27032896>.

<sup>42</sup> *Ibid.*, 51.

<sup>43</sup> Telford Taylor, "Review: The Soldier and the State," *Yale Law Journal* 164 (November 1957): 164-169.

<sup>44</sup> This list of scholars includes Elliot Cohen, Risa Brooks, Pauline Shanks Kaurin, Suzanna Nielsen, and—from the Canadian perspective—Douglas Bland. See the bibliography for their primary contributions to the canon. Cohen coined the famous phrase "unequal dialogue" to describe the dialectical nature of national security decision-making in the United States.

<sup>45</sup> Donald S. Travis, "Saving Samuel Huntington and the Need for Pragmatic Civil-Military Relations," *Armed Forces & Society* 43, no. 3 (July 2017): 398, <https://www.jstor.org/stable/10.2307/48609209>. See also Kaurin, "An 'Unprincipled Principal,'" which cross references counter-objective control arguments from Risa Brooks, James Dubik, and Bill Rapp. The latter two scholars are retired U.S. Army general officers.

formulation are usually influenced by the means that the military recommends as suitable and available.<sup>46</sup> Where such linkages exist, any distinction between political and military spheres is misleading. Contemporary scholars also criticize Huntington for his presumption that military advice will be “morally neutral,” an unrealistic standard in the day-over-day social dynamics of CMR given that many military leaders display personal ambition, come from an elitist professional culture, and compete with their inter-Service peers for resources and influence among other things.<sup>47</sup>

These fundamental criticisms suggest that CMR in practice will normally require some degree of collaboration between the political and military spheres beyond the functional separation that objective control contemplates.<sup>48</sup> It is thus in the civilian political leadership’s interest to reconcile practice with theory and adopt a more pragmatic approach to civil-military relations.<sup>49</sup> This observation may especially hold for nontraditional conflicts where the political end-states are unclear, or which require the military to perform functions outside of the historical norms of attritional campaigns or decisive battle. As an archetype, such conflicts exhibit a highly complex convergence of political and military functions, and often at multiple levels of war (tactical, operational, and strategic) simultaneously.<sup>50</sup> Huntington’s model does not account for such convergences.

---

<sup>46</sup> Burk, “Theories of Democratic Civil-Military Relations,” 13. RE: “suitable,” not every military means would be considered for achievement for a particular political end. For example, strategic deterrents such as nuclear weapons are generally reserved for national survival scenarios. As for “available,” all suitable means for a particular political end may not be available at a desired pace or time given extant force commitments, etc.

<sup>47</sup> See Morris Janowitz, *The Professional Soldier: A Social and Political Portrait* (New York: The Free Press, 1960) for the canonical treatment of idealized military professionalism. Janowitz’ ideas are widely recognized as “blurring” Huntington’s sphere boundaries. See also Pauline Shanks Kaurin, *On Obedience: Contrasting Philosophies for the Military, Citizenry, and Community* (Annapolis, Maryland: Naval Institute Press, 2020). Also, moral neutrality is a concept subject to varied definitions and interpretations. See Travis, “Saving Samuel Huntington,” 398.

<sup>48</sup> Kaurin, “An ‘Unprincipled Principal,’” 62.

<sup>49</sup> William E. Rapp, “Civil-Military Relations: The Role of Military Leaders in Strategy Making,” *Parameters* 45, no. 3 (Autumn 2015): 13-26, <https://publications.armywarcollege.edu/pubs/3710.pdf>. See also Travis, “Saving Samuel Huntington,” 408.

<sup>50</sup> *Ibid.*, 400. See also Kaurin, “An ‘Unprincipled Principal,’” 52. See also Carl von Clausewitz, Michael Howard, Peter Paret, and Bernard Brodie, *On War* (Princeton, New Jersey: Princeton University Press, 1984): 87. See also Travis 405-406. See also John Allen Williams, “Civil-Military Relations and the American Way of War,” in *Civil-Military*

Duke University political scientist Peter Feaver's principal-agent theory for CMR is an example of a pragmatic approach, and better explains how the United States manages nontraditional conflicts such as in Afghanistan. Accounting for the interrelation and interdependence between political (principal) and military (agent) spheres, Feaver sees the U.S. civilian political leadership as delegating tasks to the military, but not ceding responsibility for control of the military mission as Huntington's division of labor would alternatively envision.<sup>51</sup> Choices of control differ by degree once a military mission is undertaken, and Feaver contrasts delegative control—"a bequeathal of *de facto* power to an otherwise subordinate element"—with assertive control, the "direct civilian supervision over the military, particularly over military operations."<sup>52</sup> As will be established later in this chapter, the Special Inspector General for Afghanistan Reconstruction fits the principal-agent model in that it provided the U.S. civilian political leadership with the option to exercise assertive control when the situation in Afghanistan warranted it. Specifically, SIGAR served as the agent for Congress' important and exceptional role in civil-military relations: statutory oversight. The next section explains how Congress exercises oversight in general and how in particular it has deployed inspectors general as their oversight agents.

### *1.b. Congressional Oversight as an Expression of CMR*

The United States Congress serves as the legislative custodian of the American public's ultimate political control—through the ostensive accountability pressure of voting—over matters of war and peace.<sup>53</sup> Congress has this custodianship responsibility irrespective of the level and intensity of public engagement in a particular conflict. Every conflict requires a minimum standard of civil-military relations: the civilian political leadership must at least control political end-states, resource allocation, and use of force, whereas the military is granted only a degree

---

*Relations in Perspective: Strategy, Structure and Policy*, ed. Stephen J. Cimbala (London: Taylor & Francis Group, 2012): 70.

<sup>51</sup> Peter D. Feaver, *Armed Servants: Agency, Oversight and Civil-Military Relations* (Cambridge, Massachusetts: Harvard University Press, 2005) 63-72.

<sup>52</sup> Peter D. Feaver, "Command and Control in Emerging Nuclear Nations," *International Security* 17, no. 3 (Winter 1992-1993): 168-170, <https://www.jstor.org/stable/2539133>. See also Bland, "A Unified Theory of Civil-Military Relations," 19.

<sup>53</sup> Lewis Fisher, "Congressional Checks on Military Initiatives," *Political Science Quarterly* 105, no. 9 (Winter, 1994-1995): 762, <https://www.jstor.org/stable/2152530>.

of authority for operational planning and tactical direction of units.<sup>54</sup> Congressional oversight supports this minimum standard of CMR.

The primary purpose of Congressional oversight in CMR is to determine whether the Executive Branch is abiding by legislative intent, with intent for military matters usually contained in Authorizations for the Use of Military Force (AUMF) or similar.<sup>55</sup> Although this suggests that Congressional oversight is supervisory in nature, in reality it is a responsive activity shaped by political compromise.<sup>56</sup> These compromises reflect the inherent tension in the U.S. Constitution's framers' theory that "ambition must be made to counteract ambition" between Congress and the Executive Branch, as well the practical imperative that Congress find oversight problems that can actually be solved (otherwise there is nominal public benefit to justify the effort).<sup>57</sup> Compromise, like accountability, can be asymmetric, however, and Congress' ambition to check the Executive Branch often fails to pace the Executive's ambition to consolidate political power.<sup>58</sup>

Overconcentrating power in the Executive Branch—with ineffective Congressional oversight being one cause—can create a sense of autonomy in the Executive Branch departments.<sup>59</sup> In the context of CMR, autonomy is reflected in the Executive Branch exceeding the scope of an AUMF—something that routinely occurred during the Global War on Terrorism—or undertaking military interventions without statutory authority because of past Congressional

---

<sup>54</sup> Bland, "A Unified Theory of Civil-Military Relations," 19-20.

<sup>55</sup> James M. Lindsay, "Congressional Oversight of the Department of Defense: Reconsidering the Conventional Wisdom," *Armed Forces & Society* 17, no. 1 (Fall 1990): 9. <https://www.jstor.org/stable/45305217>. See also Patrick S. Roberts and Matthew Dull, "Guarding the Guardians: Oversight Appointees and the Search for Accountability in U.S. Federal Agencies," *The Journal of Policy History* 25, no. 2 (2013): 207, <https://doi.org/10.1017/S0898030613000031>. See also Matei, "A New Conceptualization of Civil-Military Relations," 30.

<sup>56</sup> Foster, "Civil-Military Relations: The Postmodern Democratic Challenge," 96.

<sup>57</sup> Fisher, "Congressional Checks on Military Initiatives," 756. See also Roberts and Dull, "Guarding the Guardians," 233.

<sup>58</sup> Richard Fontaine and Loren DeJonge Schulman, "Congress's Hidden Strengths: Wielding Informal Tools of National Security Oversight," *Center for a New American Security* (2020): 1, <https://www.jstor.org/stable/resrep27452>. See also Jane S. Schacter, "Political Accountability, Proxy Accountability, and the Democratic Legitimacy of Legislatures," in *The Least Examined Branch: The Role of Legislatures in the Constitutional State*, eds. Richard W. Bauman and Tsvi Kahana (Cambridge, UK: Cambridge University Press, 2006): 46.

<sup>59</sup> Levy, "A Revised Model of Civil Control of the Military," 542.

acquiescence.<sup>60</sup> To restore constitutional norms, then, it is imperative for Congress to pay greater attention to how the Executive Branch is using military force.<sup>61</sup> Effectiveness in this particular form of oversight requires that Congress gather and analyze information on the war itself. As will be established, the special inspector general is an ideal way for Congress to accomplish this.

Regardless of oversight's effectiveness for a particular conflict, Congress exercises it through the appropriations process.<sup>62</sup> Pursuant to its singular Constitutional authority to organize the government, Congress uses specific program authorizations against the monies it appropriates to scope the work, duties, and procedures of the various Executive Branch departments.<sup>63</sup> Although Congress has a fiduciary interest in how the departments are run (management oversight) and spend money (fiscal oversight), their primary focus is policy oversight: whether the program authorizations accomplish their designated missions and have the desired political end-states.<sup>64</sup> Much of the oversight work is relegated to Congressional committees whose members are focused on the program authorizations for a specific department or issue area. For example, the House and Senate Armed Services Committees perform legislative oversight of the Department of Defense (DoD) and, by association, the U.S. military. These committees combine to produce the National Defense Authorization Act, which specifies the annual budget and expenditures of the DoD, as well as the policies for said expenditures.<sup>65</sup> While not a section of the NDAA *per se*, authorizations for troop deployments and regulation of force size fall under the purview of the two Armed Services

---

<sup>60</sup> Elizabeth Goitein, "Congress's Role in Military Conflict: The Growing Gap Between Constitutional Principle and Practice," Brennan Center for Justice, January 15, 2020, <https://www.brennancenter.org/our-work/research-reports/congresss-role-military-conflict-growing-gap-between-constitutional>.

<sup>61</sup> International Crisis Group, "Stop Fighting Blind: Better Use-of-Force Oversight in the U.S. Congress," *United States Report No. 6*, 26 October 2022.

<sup>62</sup> Foster, "Civil-Military Relations: The Postmodern Democratic Challenge," 94.

<sup>63</sup> Fernando R. Laguarda, "Challenges to the Independence of Inspectors General in Robust Congressional Oversight," *The Georgetown Journal of Law & Public Policy* 19, no. 1 (Winter 2021): 218, <https://www.law.georgetown.edu/public-policy-journal/in-print/challenges-to-the-independence-of-inspectors-general-in-robust-congressional-oversight/>. See also Fisher, "Congressional Checks on Military Initiatives," 757.

<sup>64</sup> Lindsay, "Congressional Oversight of the Department of Defense," 10.

<sup>65</sup> Brendan W. McGarry and Valerie Heitshusen, "Defense Primer: Navigating the NDAA," *Congressional Research Service In Focus* 10516 (December 2021): 1, <https://sgp.fas.org/crs/natsec/IF10516.pdf>.



Committees and represent the most direct levers that Congress wields for military oversight.<sup>66</sup>

Although the powers of the purse and of program authorization are indeed powerful, Congress' oversight ability is fundamentally constrained by its lack of direct political control over military operations.<sup>67</sup> This deficit of control results from the Executive Branch's literal command of the national security decision-making process. The process is run by the President's National Security Council (NSC), and all the process supporting functions—intelligence, diplomacy, and the military itself—emanate from Executive Branch agencies or departments.<sup>68</sup> Although the NSC has a statutory role, its composition and “personality” will reflect the President's decision-making style. This style determines two critical characteristics: how much the NSC serves as an honest broker in the decision-making process; and how much the NSC influences the process supporting functions listed above.<sup>69</sup> Interestingly for Afghanistan, and as will be shown through SIGAR's work, although U.S. Presidents George W. Bush, Barack Obama, and Donald J. Trump had vastly different NSC-abetted decision-making styles, their decisions all produced the same outcome: strategic failure. Chapter 5 and the Conclusion offer possible reasons for this and what perhaps needs to change in the national security decision-making process.

In the absence of direct political control through the NSC, timely and accurate information on military operations is critical for Congress to exercise effective oversight, yet the Executive Branch commands the information flow as well. As the largest federal bureaucracy and recipient of the largest portion of the federal discretionary budget, the DoD may be reluctant to give information that may later hurt their programs and decrease their authorizations. The rational choice

---

<sup>66</sup> Danielle L. Lupton, “Out of the Service, Into the House: Military Experience and Congressional War Oversight,” *Political Research Quarterly* 70, no. 2 (June 2017): 330, <https://www.jstor.org/stable/26384945>.

<sup>67</sup> Danielle L. Lupton, “Out of the Service, Into the House,” 330.

<sup>68</sup> Kathleen J. McInnis, “Defense Primer: Commanding U.S. Military Operations,” *Congressional Research Service In Focus* 10542 (February 2020): 1, <https://crsreports.congress.gov/product/pdf/IF/IF10542/8>. See also Travis, “Saving Samuel Huntington,” 400. Formal authority for issuance of lawful military orders is granted by statute to only the President and the Secretary of Defense. Many other principals can influence the decision, but only these two can make it. Although the term is not really used anymore, this describes “National Command Authority.”

<sup>69</sup> Kori Schake and William F. Wechsler, “Process Makes Perfect: Best Practices in the Art of National Security Policymaking,” *Center for American Progress*, <https://www.americanprogress.org/article/process-makes-perfect/>.

often is to be obstructionist, especially since the DoD can justify obstructionism under the guise of secrecy or diplomatic sensitivity.<sup>70</sup>

Moreover, the Executive Branch has unity of purpose borne of their departmental leadership working at the pleasure of the President and usually being from the same political party. The President can mobilize this unity of purpose in total to push back on perceived Congressional overreach, often using the Justice Department to force adjudication in federal court. Congressional leadership is less unified; although there may be a clear imperative to protect legislative oversight in the face of Executive Branch obstructionism, those members who are aligned politically with the President may otherwise choose to protect Executive power out of political expediency.<sup>71</sup>

Congress' reliance on committees for oversight work further aggravates the unity of purpose mismatch when dealing with Executive Branch obstructionism. What the President actually mobilizes is the federal government's bureaucracy, and mass has a quality all its own when there is organizational conflict. Congress is not a bureaucratic institution, and the resources it commands to protect legislative oversight are paltry in comparison. The reality is that Congressional committees cannot perform comprehensive oversight. Rather, they only have enough resources to respond to the most politically urgent problems, and given their reelection interests, the committees invariably approach these problems with an eye towards maximum political dividend.<sup>72</sup> Maximizing political dividend can also induce inter-committee turf battles, with the Armed Services, Foreign Affairs, and Oversight Committees all having a claim to primacy for so-called overseas contingency operations (Congress-speak for nontraditional conflicts like Afghanistan).<sup>73</sup>

Congress lacking timely and accurate information on military operations as a constraint to effective oversight is not an intractable problem, however. There are two interrelated ways for Congress to overcome the information disadvantage—become more involved in the military's strategy formulation, and create its own quasi-bureaucracy to independently gather information on military operations.

From a historical perspective, such involvement occurred during the Native American Wars, the Filipino Insurrection, and the Vietnam War; the U.S. military

---

<sup>70</sup> Lindsay, "Congressional Oversight of the Department of Defense," 8, 14-15.

<sup>71</sup> Fisher, "Congressional Checks on Military Initiatives," 761.

<sup>72</sup> Roberts and Dull, "Guarding the Guardians," 210. See also Lindsay, "Congressional Oversight of the Department of Defense," 7, 11-12.

<sup>73</sup> International Crisis Group, "Stop Fighting Blind."

complained, of course, but civil-military relations in the United States survived just fine.<sup>74</sup> There are also several theoretical bases for increased Congressional involvement in military strategy. Within the menu of pragmatic approaches to CMR, Congressional “control” over operational plans and strategy would be an example of institutional centrism.<sup>75</sup> James Madison’s contributions to *The Federalist Papers* suggest that civilian supremacy is shared by the President and Congress, and no decisions about war (either leading into, or during) are beyond their co-equal purview.<sup>76</sup> Additionally, the U.S. military developed the concept of “whole-of-government” in its counterinsurgency doctrine to describe the level of combined civil-military effort needed to manage nontraditional conflicts.<sup>77</sup> It is not for the military to delimit the meaning of “whole,” so this can fairly encompass Congressional involvement in military strategy while remaining doctrinally consistent. That said, there is a fine line perhaps between Congressional involvement in military strategy and micromanagement of military operations, which would almost certainly be counterproductive.<sup>78</sup> Congress would need to be circumspect in how it used the information it independently gathered, accordingly.

Regardless, civilian supremacy trumps military command, and command includes the ability to direct and change strategy.<sup>79</sup> This is recognized by the Constitution and has been in continuous, non-controversial practice since that document’s ratification. The issue is not civilian intervention in strategy, but rather what of that intervention exists outside of the Executive Branch.<sup>80</sup> Again,

---

<sup>74</sup> Thomas Sheppard and Bryan Groves, “Post-9/11 Civil-Military Relations: Room for Improvement,” *Strategic Studies Quarterly* 9, no. 3 (CMR Special Edition, Fall 2015): 68, <https://www.jstor.org/stable/10.2307/26271519>. See also Levy, “A Revised Model of Civil Control of the Military,” 534. See also Andrew J. Birtle, *U.S. Army Counterinsurgency and Contingency Operations Doctrine, 1860-1941* (Washington, DC: U.S. Army Center of Military History, 2004). Common to these three examples and Afghanistan is that the military leadership failed to adequately consider the inherent political difficulties of waging war on states to defeat stateless enemy actors.

<sup>75</sup> Levy, “A Revised Model of Civil Control of the Military,” 531.

<sup>76</sup> Kaurin, “An ‘Unprincipled Principal,’” 58. See also James Madison, *Federalist No. 51*, <https://guides.loc.gov/federalist-papers/text-51-60>.

<sup>77</sup> Travis, “Saving Samuel Huntington,” 404-405.

<sup>78</sup> Goitein, “Congress’s Role in Military Conflict.”

<sup>79</sup> Karen Gutteri, “Civil-Military Relations in Peacebuilding,” *Security and Peace* 22, no. 2 (2004): 80-81, <https://www.jstor.org/stable/24231556>.

<sup>80</sup> Levy, “A Revised Model of Civil Control of the Military,” 546. Clausewitz also commented on this, saying that “harmful political influence in war” is really a complaint about the policy, not about the influence. See Clausewitz, *On War*, 608.

“ambition to counter ambition” ... Congress can absolutely intervene in military strategy as a component of legislative oversight.

*I.c. Inspectors General as Agents of Congressional Oversight*

The inspector general allows Congress both to become more involved in military strategy formulation, as well as to independently gather information on military operations. George Washington created the first inspector general in 1777 to improve the tactical competence and overall military performance of the Continental Army. The-then Continental Congress authorized the position to gain better information on military operations, a matter of singular governmental importance during an armed revolutionary struggle.<sup>81</sup> This first investiture set a precedent for inspectors general to serve as Congress’ agents to influence Executive Branch performance through independent auditing, and to help Congress surmount the bureaucratic and positional disadvantages that normally cut them off from the information flow.

Notwithstanding this precedent and its genesis from the earliest days of the history of the United States, inspectors general did not exist outside of the U.S. military until the late 1970s. Before this period, the Executive Branch agencies and departments were responsible for auditing themselves. Although fraud and waste no doubt occurred under this self-auditing scheme, the Executive Branch was not very big and so any abuses did not *per se* rise to the level of Congressional concern. This changed with the significant expansion in the size and scope of the U.S. federal government after World War II. The subsequent abuses—distributed over a now much larger bureaucracy—ultimately gained Congressional attention, and a series of investigations starting in 1974 clearly indicated the need to affirmatively monitor the Executive Branch.<sup>82</sup> Hence the Inspector General (IG) Act of 1978, which created the “modern” inspector general with the mandate to “conduct and supervise audits and investigations relating to the programs and operations of [Executive departments].”<sup>83</sup> The IG Act of 1978 also directed inspectors general to promote “economy and efficiency in government,” a phrase

---

<sup>81</sup> Roberts and Dull, “Guarding the Guardians,” 213.

<sup>82</sup> Kurt W. Muellenberg and Harvey J. Volzer, “Inspector General Act of 1978,” *Temple Law Quarterly* 53, no. 4 (1980): 1051. See also Roberts and Dull, “Guarding the Guardians,” 214, 222.

<sup>83</sup> *Inspector General and Auditor Act*, Public Law 95-452, *U.S. Statutes at Large* 92 (1978): 1101-1109.

which harkens back to General Washington’s interest in using the Continental Army inspector general to improve performance.<sup>84</sup>

Inspector general orientation towards improvement of the Executive Branch has been further codified in various reviews of the IG Act of 1978, as well as in nine legislative revisions to the original statute.<sup>85</sup> Two of the more critical reviews occurred early in the administration of President Bill Clinton. The First National Performance Review in 1993 recommended that IGs adjust their focus away from traditional audits and towards management control systems.<sup>86</sup> In the following year, the U.S. government’s Executive Council on Integrity and Efficiency published a set of “reinvention principles” for IGs to proactively “question existing [Executive Branch department] procedures and suggest improvements.”<sup>87</sup> This proactive questioning has since been operationalized as performance auditing, whereby IGs recommend policies and corrective actions to increase Executive Branch department effectiveness in program delivery.<sup>88</sup> As will be established in the forthcoming discussion of SIGAR’s mandate, performance auditing applied to military operations in Afghanistan.

Inspectors general now monitor over fifty Executive Branch departments and agencies.<sup>89</sup> Although appointed by the President, inspectors general are guaranteed independence by the IG Act of 1978 and revisions (to include the ability to speak to Congress without clearance), as well as complete and privileged access to information in their assigned department.<sup>90</sup> Privileged access to information and unobstructed dialogue with Congress relates to all IGs’ statutory responsibility to report on agency performance, which is normally done through a semiannual report.<sup>91</sup> Additionally, IGs must conform with auditing standards and

---

<sup>84</sup> Roberts and Dull, “Guarding the Guardians,” 216.

<sup>85</sup> “IG Act History,” Inspectors General, Council of the Inspectors General on Integrity and Efficiency, accessed 12 January 2022, <https://www.ignet.gov/content/ig-act-history>.

<sup>86</sup> Kathryn E. Newcomer, “The Changing Nature of Accountability: The Role of the Inspector General in Federal Agencies,” *Public Administration Review* 58, no. 2 (March/April 1998): 130.

<sup>87</sup> *Ibid.*, 130.

<sup>88</sup> Laguarda, “Challenges to the Independence of Inspectors General,” 227.

<sup>89</sup> Shirin Sinnar, “Protecting Rights from Within? Inspectors General and National Security Oversight,” *Stanford Law Review* 65, no. 5 (June 2013): 1030, [http://www.stanfordlawreview.org/wpcontent/uploads/sites/3/2013/06/Sinnar\\_65\\_Stan\\_L\\_Rev\\_1027.pdf](http://www.stanfordlawreview.org/wpcontent/uploads/sites/3/2013/06/Sinnar_65_Stan_L_Rev_1027.pdf).

<sup>90</sup> Laguarda, “Challenges to the Independence of Inspectors General,” 222, 227.

<sup>91</sup> Sinnar, “Protecting Rights from Within?,” 1034-1035.

professional norms set forth by the Government Accountability Office (GAO), which serves as the United States' supreme audit institution (SAI).<sup>92</sup>

Formal independence, self-regulation within an SAI-led professional community, and statutory reporting responsibility combine to make the inspector general role a unique form of oversight.<sup>93</sup> Monitoring is the IG's fundamental tool, and complete access to information their fundamental power; as such, IGs provide Congress with the needed quasi-bureaucracy to be more expansive with oversight functions.<sup>94</sup> Moreover, the IG's access into the Executive Branch theoretically mitigates Congress' positional disadvantage. Thus, any discussion of Congressional dereliction in keeping the Executive Branch to account for program performance ... suboptimal oversight, as it were ... must consider how effectively Congress uses the inspectors general positioned by it. Regarding oversight of military operations, Congress can absolutely utilize IGs to become more involved in military strategy through performance audits. This claim is both historically consistent as well as recognized in statute.<sup>95</sup>

The strengthening of the Inspector General Act of 1978 through subsequent revisions and amendments clearly indicates that Congress intended for IGs to have broad powers.<sup>96</sup> There is no playbook for how these broad powers are to be wielded, however; the GAO has not sought a consensus model on what constitutes an effective IG, nor prescribed how they should perform their duties.<sup>97</sup> Absent direct taskings from Congress, IGs choose what to audit or investigate, to

---

<sup>92</sup> Muellenberg and Volzer, "Inspector General Act of 1978," 1056. See also Thomas C. Bruneau, "Efficiency in the Use of Resources," in *The Routledge Handbook of Civil-Military Relations*, eds. Florina Cristiana Matei and Thomas C. Bruneau (London: Taylor & Francis Group, 2012): 41-44.

<sup>93</sup> Roberts and Dull, "Guarding the Guardians," 209.

<sup>94</sup> Laguarda, "Challenges to the Independence of Inspectors General," 227.

<sup>95</sup> Article I, Section 8 of the U.S. Constitution outlines Congress's Enumerated Powers. Clause 11 involves War Powers, and Clause 18 includes oversight under other "Necessary and Proper" powers. Numerous interpretations of this clause by the Supreme Court establish that Congressional oversight is only limited by the constitutional protections afforded to individuals under the Bill of Rights. *Ipsa facto*, there are no constitutional limits on performance auditing as a method of oversight power applied to military strategy formulation and execution. As stated, IGs conduct performance auditing per the IG Act of 1978 and revisions. See "Overview of Congress's Enumerated Powers," Constitution Annotated, [https://constitution.congress.gov/browse/essay/artI-S8-1/ALDE\\_00000259/](https://constitution.congress.gov/browse/essay/artI-S8-1/ALDE_00000259/).

<sup>96</sup> Muellenberg and Volzer, "Inspector General Act of 1978," 1054.

<sup>97</sup> Michael Johnston, "Coherence, Contrasts, and Future Challenges for Inspectors General," *Public Integrity* 12, no. 4 (Fall 2010): 346.

what intended effect, and how to prioritize their office’s independent resources therein.<sup>98</sup>

However, there are some important provisos for how an IG exercises their broad and discretionary powers. According to Michael Johnston, a corruption scholar from Colgate University who has researched the performance history of IGs, “morality crusades” and adversarial relationships are best avoided. The crusading or adversarial IG risks blinding their office to what can be audited or investigated successfully, which in turn forestalls iterative progress.<sup>99</sup> By the same token, however, IGs should not compromise their professional integrity to elicit needed cooperation from their Executive Branch partner. Additionally, the IG Act of 1978 and revisions specifically prohibit IGs from assuming “program operating responsibilities,” to protect their independence and professional detachment; in practice, this means that inspectors general cannot take corrective action themselves.<sup>100</sup>

Since inspectors general have no direct control over whether their Executive Branch department or agency implements a performance audit-related recommendation, any IG can only be judged on the quality of its findings and recommendations.<sup>101</sup> Thus, while IGs provide Congress with the opportunity to perform oversight more effectively, realizing effectiveness ultimately requires Congress to take corrective actions. Congressional oversight is an exogenous form of accountability, *i.e.*, something imposed to which the Executive Branch must respond.<sup>102</sup> Unless the Executive Branch department or agency operates in egregiously bad faith, such follow up should be neither surprising nor controversial.<sup>103</sup>

IG-enabled Congressional oversight is especially well-suited towards military operations. Unlike other Executive programs with more subjective performance measures, military operations typically have clear indicators of whether they are going well or poorly; a properly positioned IG can provide difficult-to-refute, objective, and data-informed assessments against these

---

<sup>98</sup> Laguarda, “Challenges to the Independence of Inspectors General,” 227.

<sup>99</sup> Johnston, “Coherence, Contrasts, and Future Challenges,” 351. See also Michael R. Bromwich, “Running Special Investigations: The Inspector General Model,” *Georgetown Law Journal* 86, no. 6 (July 1998): 2028.

<sup>100</sup> Laguarda, “Challenges to the Independence of Inspectors General,” 229, 237, 240, 256. See also Roberts and Dull, “Guarding the Guardians,” 215.

<sup>101</sup> Newcomer, “The Changing Nature of Accountability,” 130, 135.

<sup>102</sup> Yang, “Further Understanding Accountability in Public Organizations,” 258.

<sup>103</sup> Sinnar, “Protecting Rights from Within?,” 1029, 1034-1035.

indicators.<sup>104</sup> Also unlike other Executive programs, there is no business model analogue to military operations and so it is unclear how Congress could substitute the IG's role in independently assessing military performance.<sup>105</sup> This suggests that inspectors general are necessary for enhanced Congressional oversight of military operations. By extension, military effectiveness and effectiveness in oversight could go hand-in-hand as mutually supporting activities with inspectors general conceivably as the nexus.<sup>106</sup>

*1.d. Special Inspector General for Afghanistan Reconstruction (SIGAR)*

The Department of Defense has an inspector general, and all military operations fall under the Executive purview of the DoD.<sup>107</sup> The scope and complexity of the operation in question, however—considered against all the other programs that the DoD IG has audit responsibility for at any particular time—may require a special inspector.<sup>108</sup>

The U.S. Congress made this determination for Iraq. After the removal of Saddam Hussein's regime, an ambitious timeline for the rebuilding of essential services and transition of civil authority back to an Iraqi-led government necessitated huge outlays of multiple program resources against aggressive execution schedules.<sup>109</sup> These conditions were ripe for poor program performance, measured in terms of both resource waste and mismatch of program objectives to overall strategy.<sup>110</sup> Accordingly, Congress established the Special Inspector General for Iraq Reconstruction in October 2004, with the mission to “provide independent and objective oversight of U.S.-funded Iraq reconstruction policies,

---

<sup>104</sup> Lindsay, “Congressional Oversight of the Department of Defense,” 16.

<sup>105</sup> Such as the use of an ombudsman. See Bruneau, “Efficiency in the Use of Resources,” 39. See also Matei, “A New Conceptualization of Civil-Military Relations,” 34.

<sup>106</sup> Fontaine and Schulman, “Congress's Hidden Strengths,” 2.

<sup>107</sup> “At least partially” because – absent a declaration of war – overseas military interventions involve multiple Executive departments/agencies with shared equities and authorities. Irrespective of how an Authorization for the Use of Military Force or similar legislative vehicle codifies the operational authorities, in practice the DoD is typically the largest equity and authority-holder since they control the bulk of the resources.

<sup>108</sup> As the most well-resourced part of the federal government, the DoD is by far the largest bureaucracy and has the most programs.

<sup>109</sup> SIGIR, *Hard Lessons: The Iraq Reconstruction Experience* (Washington, DC: GPO, 2013), [https://cybercemetery.unt.edu/archive/sigir/20131001125016/http://www.sigir.mil/files/HardLessons/Hard\\_Lessons\\_Report.pdf#view=fit](https://cybercemetery.unt.edu/archive/sigir/20131001125016/http://www.sigir.mil/files/HardLessons/Hard_Lessons_Report.pdf#view=fit).

<sup>110</sup> *Ibid.*



programs, and operations through comprehensive audits, inspections, and investigations.”<sup>111</sup>

Although the United States only achieved a marginally acceptable strategic outcome in Iraq by the time SIGIR terminated its operations in late 2013, the unprecedented special inspector general model had been considered a success.<sup>112</sup> As such, when similar conditions that prompted SIGIR’s creation emerged in Afghanistan in 2008, Congress established the Special Inspector General for Afghanistan Reconstruction.<sup>113</sup>

It is noteworthy that SIGIR was created within 18 months of the start of the U.S. War in Iraq, but seven years passed before the U.S. saw the need for a special inspector general in Afghanistan. As the historical analysis in the next chapter will show, this lag resulted from U.S. President George W. Bush being initially non-committal about a “nation-building” project in Afghanistan. Moreover, Iraq consumed most of the available resources until the U.S. counterinsurgency strategy there began to yield positive results around 2007. It was only then that the U.S. refocused attention on Afghanistan and made the complex resource and program commitments that merited external oversight. Stated another way, there was no special inspector general in Afghanistan for the first seven years of that conflict because there was comparatively little reconstruction for a special inspector general to audit.

Building upon the SIGIR foundation, SIGAR enjoyed a broad mandate that provided Congress the opportunity to influence Afghanistan operations in a

---

<sup>111</sup> *Emergency Supplemental Appropriations Act of Defense and for the Reconstruction of Iraq and Afghanistan, 2004*, Public Law 108-106, *U.S. Statutes at Large* 117 (2003): 3001. SIGIR was technically the successor of the Coalition Provisional Authority (CPA) Inspector General. The CPA was the pro-consul like transition government that was vested with executive authority in Iraq through the U.S. Department of Defense from April 2003 until June 2004.

<sup>112</sup> As for the “marginally acceptable strategic outcome,” this assessment was tempered even further by the later existential threat posed to Iraq by the Islamic State in Syria (ISIS). With this additional context and given the return of U.S. forces to Iraq via Operation Inherent Resolve to defeat the ISIS caliphate, a 2019 U.S. Army study determined that Iraq was the only true “victor” of the Iraq War. See Joel Rayburn and Frank Sobchak, eds., *The U.S. Army in the Iraq War – Volume 2: Surge and Withdrawal, 2007-2011* (Washington, DC: GPO: 2019). Regarding SIGIR as a successful precedent, see U.S. Congress, House, Committee on Foreign Affairs, *Learning from Iraq: A Final Report from the Special Inspector General for Iraq Reconstruction*, 113th Cong., 1st sess., July 9, 2013.

<sup>113</sup> Stuart W. Bowen, Jr., “A Golden Moment: Applying Iraq’s Hard Lessons to Strengthen the U.S. Approach to Stabilization and Reconstruction Operations,” *The Fletcher Forum of World Affairs* 34, no. 2 (Summer 2010): 17, <https://www.jstor.org/stable/45289502>.

campaign-like way. over time.<sup>114</sup> According to its enabling legislation, SIGAR’s oversight mission entailed:

1. Audits and investigation relating to programs and operations supported with U.S. reconstruction dollars;
2. Recommendations on ways to promote economy, efficiency, and effectiveness in programs and operations, to include policy recommendations for the prevention and detection of waste, fraud, and abuse; and
3. Communication back to Executive Branch stakeholders and Congress.<sup>115</sup>

Executive Branch stakeholders included both the Secretaries of State and Defense at departmental level, as well as the Administrator of the United States Agency for International Development. Although the United States Ambassador exercised direct political control for the Executive Branch over U.S. operations in Afghanistan—a standing condition of any overseas employment of U.S. armed forces short of declared wars—the Authorization for the Use of Military Force in Afghanistan and the War Powers Resolution combined to grant the U.S. military a certain degree of independence.<sup>116</sup> As such, the State Department and the Department of Defense were effectively co-equals for Executive authority in Afghanistan, irrespective of the technicalities of federal law. This messy reality prompted SIGAR’s creation as much as any other.

SIGAR led a formal body called the Overseas Contingency Operations Planning Group to coordinate with (and, more importantly, ensure cooperation from) the inspectors general for USAID, State, and the DoD.<sup>117</sup> As with these other IGs, SIGAR was beholden to GAO’s Generally Accepted Government Auditing

---

<sup>114</sup> Fontaine and Schulman, “Congress’s Hidden Strengths,” 4-8.

<sup>115</sup> *National Defense Authorization Act for Fiscal Year 2008*, Public Law 110-181, *U.S. Statutes at Large* 122 (2008): 842, 1229. Although SIGAR still exists as of this writing and thus still has a mandate, oversight operations effectively ceased with the U.S. withdrawal.

<sup>116</sup> *Joint Resolution to Authorize the Use of United States Armed Forces Against Those Responsible for the Recent Attacks Launched Against the United States*, Public Law 107-40, *U.S. Statutes at Large* 115 (2001): 224. See also *War Powers Resolution*, Public Law 93-148, *U.S. Statutes at Large* 87 (1973): 555.

<sup>117</sup> “Oversight Partners,” About, SIGAR, <https://www.sigar.mil/about/oversight/>. See also “Text of Amendments,” *Congressional Record* 161, no. 96 (June 16, 2015).

Standards (GAGAS), and the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Quality Standards for Inspection and Evaluation.<sup>118</sup>

SIGAR's minimum communication requirements back to the Executive Branch stakeholders and Congress were to identify problems and deficiencies relating to reconstruction, the need for corrective actions, and progress on corrective actions.<sup>119</sup> Most of the communication requirements were captured in the statutorily-directed quarterly reports to Congress, which summarized ongoing audits and investigations, provided a temporal and contextual snapshot of reconstruction activities, and accounted for all program funding stream obligations, expenditures, and revenues.<sup>120</sup> Additional communication included Congressional testimony, briefings, direct advisement to Executive department and agency leaders, and public engagement through the SIGAR public website.<sup>121</sup>

Returning to SIGAR's mission statement, Sopko declared four core organizational values to guide its achievement. The first, "independence," was a positive statement of SIGAR's responsibility and actions to both merit and protect the role independence that derived from the Inspector General Act of 1978. Second, "accountability" spoke to SIGAR's commitment to the professional norms and standards set forth by the GAO and CIGIE. The third core value, "tenacity," reflected SIGAR's intention to prioritize resources and effort against work that promised the greatest impact towards improved program performance. Lastly, "fairness" was SIGAR's recognition that it had to remain completely transparent to avoid any perceptions of prejudice.

SIGAR's oversight actions themselves were oriented against three strategic goals, which nested with the organization's vision and mission statement. As stated in Sopko's strategic plan and explored in the tables on the next pages, each of these goals had several supporting objectives:<sup>122</sup>

---

<sup>118</sup> "Quality Standards," Council of the Inspectors General on Integrity and Efficiency, <https://www.ignet.gov/content/quality-standards>.

<sup>119</sup> SIGAR, *Strategic Plan 2020-2022*, 6.

<sup>120</sup> Public Law 110-181, 1229.

<sup>121</sup> The entire body of SIGAR's work is available on [www.sigar.mil](http://www.sigar.mil).

<sup>122</sup> The following three tables come from SIGAR, *Strategic Plan 2020-2022*, 9-10. You will note that SIGAR actually had four strategic goals. "SUPPORT OUR TEAM" has been omitted here since its supporting objectives did not point back to oversight activities, but rather to internal management.

<p><b>GOAL 1: “TELL THE STORY.”</b> Analyze how the U.S. government spends reconstruction funds in Afghanistan, what has been achieved with these funds, and what lessons learned could be applied to future efforts.</p>	<p><b>OBJ 1.1:</b> Collect and analyze information on the planning, implementation, and outcomes of U.S. reconstruction efforts in Afghanistan.</p>
	<p><b>OBJ 1.2:</b> Track the amount of funding appropriated, obligated, and expended for reconstruction efforts.</p>
	<p><b>OBJ 1.3:</b> Identify lessons learned from planning and implementation of programs and projects.</p>
	<p><b>OBJ 1.4:</b> Communicate SIGAR’s findings to Executive Branch leaders, Congress, the press, and the public.</p>

*Table 1.d.1. SIGAR strategic goal #1 and supporting objectives*

<p><b>GOAL 2: “GUIDE THE FUTURE.”</b> Protect U.S. reconstruction funds yet to be spent from waste, fraud, and abuse.</p>	<p><b>OBJ 2.1:</b> Conduct accurate, objective, and timely audits, inspections, and other analysis to help prevent waste and mismanagement.</p>
	<p><b>OBJ 2.2:</b> Identify and report on emerging issues through prompt, actionable reports and alert letters to Executive Branch agencies and Congress.</p>
	<p><b>OBJ 2.3:</b> Conduct analyses of reconstruction strategy, policy, programs and projects to identify lessons and recommendations for current and future efforts in Afghanistan and future contingency operations.</p>
	<p><b>OBJ 2.4:</b> Assist the U.S. government in identifying, preparing for, and responding to “day after” issues that might follow adoption of a comprehensive peace agreement in Afghanistan; or those that might attend a failure of peace negotiations to achieve a sustainable agreement.</p>
	<p><b>OBJ 2.5:</b> Review the implementation of recommendations from previous SIGAR work and report when recommendations that could prevent waste, fraud, and abuse are not being implemented.</p>
	<p><b>OBJ 2.6:</b> Conduct criminal and civil investigations to detect and deter fraud, corruption, criminal activity, and misconduct.</p>
	<p><b>OBJ 2.7:</b> Recover U.S. funds lost to waste, fraud, and abuse, and pursue accountability through civil, criminal, and administrative action, in cooperation with the Justice Department and other law-enforcement agencies.</p>
	<p><b>OBJ 2.8:</b> Coordinate with the government oversight community to minimize duplication, avoid gaps in oversight, enhance audit and investigation coverage, and improve the effectiveness of reconstruction oversight.</p>

*Table 1.d.2. SIGAR strategic goal #2 and supporting objectives*

<b>GOAL 3: “ADDRESS CORE CHALLENGES.”</b> Provide findings, lessons, and recommendations to Executive Branch agencies and Congress to address critical problems undermining U.S.-funded reconstruction efforts.	<b>OBJ 3.1:</b> Identify high-risk areas and systemic weaknesses in the U.S.- funded reconstruction effort.
	<b>OBJ 3.2:</b> Develop recommendations to help Executive Branch agencies and Congress address systemic weaknesses.

*Table 1.d.3. SIGAR strategic goal #3 and supporting objectives*

SIGAR operationalized oversight through 13 discrete oversight activities, with execution responsibility distributed over eight functional offices, directorates, and programs. The oversight activities varied significantly in scope and level, encompassing the spectrum from individual transactions to overall policy objectives and implementing strategy for Afghanistan. Regardless of a specific oversight activity’s scope, level, and output, they all worked in concert to help SIGAR identify larger systemic issues and their predicates. This approach ensured SIGAR’s unique qualification to objectively assess what was happening in Afghanistan, and to provide realistic prescriptions for improved program performance, in turn. The outputs associated with the 13 oversight activities were:<sup>123</sup>

1. Audit reports of performance audits to improve program performance and operations, reduce costs, and facilitate decision-making by responsible parties.
2. Financial audit reports of financial audits conducted by independent public accountants.
3. Inspection and evaluation reports of systematic and independent assessments of the design, implementation, and results of an agency’s operations, programs, or policies.<sup>124</sup> Results from these reports informed suspension or debarment of individuals or companies from U.S. government contracting.

<sup>123</sup> The following list is paraphrased from SIGAR, *Strategic Plan 2020-2022*, 12-13.

<sup>124</sup> SIGAR predominantly inspected construction projects to determine whether a building or facility’s construction was conducted in accordance with contract requirements, applicable construction requirements, or other criteria, and whether the building or facility is being used and maintained.

4. Special project reports to provide actionable information and suggestions to Executive Branch leaders and policymakers in response to emerging issues.
5. Alert letters to highlight issues requiring immediate attention by an Executive department or agency.
6. Inquiry letters to request Executive department or agency response to questions on specific issues.
7. Quarterly reports to summarize Afghanistan reconstruction funding, SIGAR and other oversight agencies' work, and major reconstruction issues.<sup>125</sup>
8. High-risk list to inform Congress and Executive Branch leaders about specific areas of reconstruction that were especially vulnerable to waste, fraud, and abuse.
9. Lessons learned reports to identify lessons from the reconstruction effort for future application.<sup>126</sup> Lessons learned reports synthesized the work and expertise of SIGAR with various government entities, current and former officials (who had on-ground experience in Afghanistan), and academia (universities, think-tanks, and independent scholars).
10. Congressional Testimony and Statements for the Record to address specific issues upon the request of Congressional committees (U.S. Senate, U.S. House of Representatives, or both).
11. Criminal and civil investigations to pursue accountability through the United States court system (or Afghanistan Attorney General, if appropriate) for perpetrators of waste, fraud, and abuse.
12. Suspension and debarment referral packages to exclude companies or individuals from receiving federal contracts or assistance because of misconduct revealed during SIGAR investigations.<sup>127</sup>

---

<sup>125</sup> The SIGAR quarterly reports included summaries of issued audit reports, financial audit reports, inspection and evaluation reports, special project reports, alert letters, and inquiry letters.

<sup>126</sup> At the time of the lessons learned program's inception, "future application" included future U.S. reconstruction efforts in Afghanistan. As with SIGAR's lessons learned program, however (and as the following chapter will show), "future application" equally – and perhaps more importantly – considered potential future military interventions with a reconstruction dimension.

<sup>127</sup> SIGAR did not have direct authority to suspend or disbar, as these actions are considered "program operating responsibilities" by the Inspector General Act of 1978 and are thus prohibited.

13. Public website (www.sigar.mil) to serve as a repository of all public SIGAR reports, key information, press releases, speeches, and testimony. The website also linked to SIGAR’s various social media profiles, as well as to the SIGAR Hotline for fraud reporting.

SIGAR’s eight functional offices, directorates, and programs were the Audits & Inspections Directorate; the Office of Special Projects; the Investigations Directorate; the Research & Analysis Directorate; the Lessons Learned Program; the Office of Congressional Relations & Government Affairs; the Office of Public Affairs; and the Management & Support Directorate. The following table outlines the specific portfolios for each office, directorate, or program:

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

*Table 1.d.4. SIGAR’s functional offices, directorates, and programs*

Two things stand out in this organization. First, Sopko did not burden the field personnel—auditors, inspectors, and investigators—with aggregating their work into the quarterly and lessons learned reports. This no doubt ensured that the foundational audits, inspections, and investigations remained high quality, and that the aggregation contained in the reports was compiled and analyzed without personal bias. Second, Sopko recognized that SIGAR was in the influence business. Although they could not take corrective actions themselves, credible and consistent relationships could perhaps encourage Congress and the Executive Branch principals to do so. If not, then the court of public opinion could weigh in, since every SIGAR report was accompanied by a press release.<sup>128</sup>

\*\*\*\*\*

This chapter analyzed civil-military relations in the United States, Congressional oversight as an expression of American CMR, and inspectors general as agents of Congressional oversight, with SIGAR being a singular example. The analysis of CMR established the fallacy of Samuel Huntington’s strict division between political and military functions, arguing instead for a more pragmatic approach. Peter Feaver’s principal-agent theory provides such an approach that is well-suited for nontraditional conflicts like Afghanistan, which display a complex convergence of political and military functions at multiple levels of war simultaneously. The U.S. historically has done a poor job in selecting and managing nontraditional conflicts (like Afghanistan), which makes statutory oversight of these conflicts—a role of the U.S. Congress—particularly important. Oversight can help to link political and military functions and force compromise, where needed, to ensure that the ends, ways, and means of strategy stay aligned.

The Special Inspector General for Afghanistan Reconstruction was an ideal-type inspector general whose mandate, leadership, and organization provided Congress and Executive Branch leaders with sufficient opportunity to perform effective oversight of U.S. operations in Afghanistan. The question remains, however, as to how oversight influenced strategic outcomes in Afghanistan. Answering this question starts with the next chapter’s development of an assessment framework for SIGAR’s body of work. This development includes a

---

<sup>128</sup> See the “Newsroom” tab on SIGAR’s website: <https://www.sigar.mil/newsroom/index.aspx?SSR=7>.



historical analysis of the U.S. War in Afghanistan, which will further establish the all-encompassing nature of SIGAR's mandate and its oversight potential.

**(This page intentionally left blank.)**

## **Chapter 2: Framework to Assess SIGAR**

This chapter develops the framework that will be applied to the Special Inspector General for Afghanistan Reconstruction's quarterly and lessons learned reports. The aim is to develop an objective framework with a solid theoretical and practical basis that will support content analysis of the reports as qualitative data. Four sources are used for that purpose—the Special Inspector General for Iraq Reconstruction (SIGIR); the Thomas Thayer study of Vietnam (*War Without Fronts*); Craig Whitlock's *The Afghanistan Papers*; and Ben Barry's study of Iraq and Afghanistan (*Blood, Metal and Dust*).

SIGIR is an appropriate source because SIGAR was created in its mold and Afghanistan exhibited many of the systemic challenges as Iraq, albeit in a much different context. Thayer's work is an early example of the systems analysis that SIGAR employed, and *War Without Fronts* can be viewed as an audit-like forensic review of the Vietnam experience, with significant parallels to Afghanistan. While less an auditor than SIGIR, SIGAR, or Thayer, Barry's approach to both Iraq and Afghanistan in *Blood, Metal and Dust* shows a level of rigor consistent with the special inspector general model. Whitlock provides an independent look of Afghanistan as well, but with the added benefit of having used some of SIGAR's proprietary data.

These sources satisfy what are arguably the minimum epistemological requirements of an objective framework: assess against a similar organization (SIGIR); assess against a historical conflict analogue (Thayer); assess against a contemporary conflict analogue (Barry, but also SIGIR); assess against a coalition perspective (Barry); and assess against another view of the same data (Whitlock). There are other sources available for the conflict analogues, but few (if any) offer the systematic, audit-like approach of Thayer or Barry, and thus their inclusion would be duplicative. For the "similar organization" or "another view of the same data," there are no alternative sources; SIGIR is the only other special inspector general example in the history of U.S. oversight of military operations, and *The Afghanistan Papers* is the only comprehensive study of the SIGAR lessons learned data not produced by SIGAR itself. Each of these sources and the reasoning behind their selection is addressed in more detail below, and the final section of this chapter aggregates the derived themes into the framework. Since the sources are epistemically complete, then the assessment framework will thus reflect what an oversight agent should minimally audit for military interventions such as the one in Afghanistan.

As will be explained, the framework will have seven (thematic) elements: (1) unity of effort; (2) seek and reinforce success; (3) cultural awareness, suitability, and acceptability; (4) cradle to grave management; (5) strategic and operational coherency; (6) minimize collateral damage; and (7) counter corruption. How these elements were determined is explored in this chapter. The next two chapters will analyze the SIGAR quarterly and lessons learned reports against this assessment framework. As explained in the Introduction, the framework is necessary to classify and categorize the hundreds of observations, findings, and recommendations contained in the reports so that SIGAR's work can be assessed holistically. This is literally a sorting process—read the reports, extract the findings and recommendations, and then place them under the appropriate thematic element from the framework.<sup>129</sup> Underrepresented themes within the assessment framework (*i.e.*, those having less findings and recommendations associated with them) will be discussed as SIGAR's failure to audit, whereas the balance will be SIGAR's auditing of failure. These results will then be used to assess Congress and the Executive Branch's response SIGAR's recommendations: what did they accept, and how effectively did they hold the Executive agencies to account for program improvement in Afghanistan? In particular, how did Congress act on SIGAR's reports as demonstrated through legislative action towards the Executive Branch? As will be demonstrated in the final chapters, the answer is virtually nil.

### 2.a. SIGIR Lessons Learned

In 2012, concurrent with John Sopko's appointment as SIGAR Director, the Special Inspector General for Iraq Reconstruction had reached the end of its own mandate, with most of their lessons learned reports already released into the public domain.<sup>130</sup> Given that the rationale for SIGAR's creation was the same as SIGIR's—again, owing to the emergence of the same conditions for poor program performance in Afghanistan in 2008 as had existed in Iraq in 2004—it is fair to expect that SIGAR under Sopko's leadership would have built upon SIGIR's primary lessons learned, albeit adjusted to the Afghanistan context. At a minimum, SIGAR should have screened Afghanistan programs for the types of performance failures that SIGIR identified in Iraq. In so doing, SIGAR could have either

---

<sup>129</sup> This work is compiled in Appendix A for all 38 quarterly reports considered by this dissertation.

<sup>130</sup> Publication of SIGIR's lessons learned reports began in early 2006 and continued through the end of the organization's mandate in October 2013.

verified that the same performance failures were not being repeated in the Afghanistan programs or recommended early corrective actions, thereby freeing up performance auditing capacity towards new things.

SIGIR's mandate lasted from October 2004 until October 2013, a period that saw them perform over 220 audits and 170 investigations of Iraq reconstruction activities. To capitalize on their distinction as the first special inspector general since the seminal IG Act of 1978, and to positively shape the work of successor organizations, SIGIR undertook an initiative starting in 2006 to capture and apply lessons learned.<sup>131</sup> The first phase of this initiative focused on lessons in human capital management, contracting and procurement, program and project management, and project inspections. These results were aggregated in *Hard Lessons: The Iraq Reconstruction Experience*.<sup>132</sup> This early 2009 report was the first comprehensive account of the Iraq reconstruction effort and sought to provide insights to why certain programs were successful, while others underdelivered.

*Hard Lessons* offers 13 critical findings distributed over three broad areas. These were: (1) "first principles" for contingency relief and reconstruction operations; (2) organizing the interagency system for these operations; and (3) contracting mechanisms and human resources in them. Table 2.a.1 on the next page shows the distribution of these findings.<sup>133</sup>

---

<sup>131</sup> As of this writing, the only successor organizations to SIGAR are the Special Inspector General for the Troubled Asset Relief Program (SIGTARP, created to prevent and detect fraud, waste, and abuse in/of the Emergency Economic Stabilization Act, which was passed by Congress in response to the 2008 subprime mortgage crisis), and the Special Inspector General for Pandemic Recovery (SIGPR). Neither SIGTARP nor SIGPR have a military-related mandate.

<sup>132</sup> SIGIR, *Hard Lessons: The Iraq Reconstruction Experience* (Washington, DC: GPO, 2013), [https://cybercemetery.unt.edu/archive/sigir/20131001125016/http://www.sigir.mil/files/HardLessons/Hard\\_Lessons\\_Report.pdf#view=fit](https://cybercemetery.unt.edu/archive/sigir/20131001125016/http://www.sigir.mil/files/HardLessons/Hard_Lessons_Report.pdf#view=fit).

<sup>133</sup> *Ibid.*, 331-336.

First Principles	1. Security is necessary for large-scale reconstruction to succeed.
	2. Developing the capacity of people and systems is as important as brick-and-mortar construction. <sup>134</sup>
	3. Soft programs serve as an important complement to military operations in insecure environments. <sup>135</sup>
	4. Programs should be geared to indigenous priorities and needs.
	5. Reconstruction is an extension of political strategy. <sup>136</sup>
Organizing the Interagency System	6. Executive authority below the President is necessary to ensure the effectiveness of contingency relief and reconstruction operations. <sup>137</sup>
	7. Uninterrupted oversight is essential to ensuring taxpayer value in contingency operations.
	8. An integrated management structure is necessary for effective interagency reconstruction. <sup>138</sup>
	9. Outsourcing management to contractors should be limited because it complicates lines of authority in contingency reconstruction operations. <sup>139</sup>
Contracting Mechanisms and Human Resources	10. The U.S. government should develop new wartime contracting rules for greater flexibility. <sup>140</sup>
	11. The U.S. government needs a new human-resources management system capable of meeting the demands of a large-scale contingency relief and reconstruction operation.
	12. The U.S. government must strengthen its capacity to manage the contractors that carry out reconstruction work in contingency relief and reconstruction operations.
	13. Diplomatic, development, and area expertise must be expanded to ensure a sufficient supply of qualified civilian personnel in contingency reconstruction operations.

Table 2.a.1. SIGIR's lessons learned published in "Hard Lessons"

The second comprehensive account, *Learning From Iraq: A Final Report From the Special Inspector General for Iraq Reconstruction* built upon *Hard Lessons*, and included additional lessons learned from that report's publication date

<sup>134</sup> Increase indigenous government capacity to sustain projects and programs long-term.

<sup>135</sup> Work through indigenous networks via USAID or PRTs

<sup>136</sup> There is a distinct difference between pursuing reconstruction to catalyze long-term economic growth and deploying reconstruction to support a counterinsurgency campaign.

<sup>137</sup> Lack of unity of command in Iraq constrained achievement of unity of effort.

<sup>138</sup> Integration includes an interoperable IT system for project planning and tracking.

<sup>139</sup> Speaks to contracting management/advising activities from offices that had inherent governmental function.

<sup>140</sup> The Federal Acquisition Regulation (FAR) is too cumbersome for conflict environments.

until the end of SIGIR’s mandate in 2013.<sup>141</sup> *Learning From Iraq* also incorporated systemic issues identified over the course of SIGIR’s audits and investigations, which were not sufficiently mature programmatically-speaking to address in the initial phase of the lessons learned initiative.

*Learning From Iraq* offers seven overarching lessons, without any specific distribution:

1.	Create an integrated civilian-military office to plan, execute, and be accountable for contingency rebuilding activities during stabilization and reconstruction operations.
2.	Begin rebuilding only after establishing sufficient security and focus first on small programs and projects.
3.	Ensure full host-country engagement in program and project selection, securing commitments to share costs (possibly through loans) and agreements to sustain completed projects after their transfer.
4.	Establish uniform contracting, personnel, and information management systems that all stabilization and reconstruction operations (SRO) participants use.
5.	Require robust oversight of SRO activities from the operation’s inception.
6.	Preserve and refine programs developed in Iraq, like the Commander’s Emergency Response Program (CERP) and the Provincial Reconstruction Teams (PRT), which produced successes when used judiciously.
7.	Plan comprehensively, in an integrated fashion, and have backup plans ready to go. <sup>142</sup>

Table 2.a.2. SIGIR’s lessons learned published in “*Learning From Iraq*”

Befitting SIGIR’s intention that *Learning From Iraq* be its final word, it can be seen that this report incorporated the finding of *Hard Lessons*, at least thematically. Comparing Tables 2.a.1 and 2.a.2 generates the nesting scheme in Table 2.a.3 on the next page. To illustrate how Table 2.a.3 should be read, finding #s 6, 8, 12, and 13 from *Hard Lessons* are all thematic to overarching lesson #1 from *Learning From Iraq*, finding #s 1, 2, and 4 are all thematic to overarching lesson #2, etc. Some findings are thematic to multiple lessons, which is fine (*i.e.*, finding #6 is thematic to three separate lessons).

<sup>141</sup> SIGIR, *Learning From Iraq: A Final Report from the Special Inspector General for Iraq Reconstruction* (Washington, DC: GPO, 2013), [https://cybercemetery.unt.edu/archive/sigir/20131001080029/http://www.sigir.mil/files/learningfromiraq/Report\\_-\\_March\\_2013.pdf#view=fit](https://cybercemetery.unt.edu/archive/sigir/20131001080029/http://www.sigir.mil/files/learningfromiraq/Report_-_March_2013.pdf#view=fit).

<sup>142</sup> SIGIR described Iraq reconstruction as nine one-year programs vice a singular nine-year one, due to the volatile security situation, constant rotation of U.S. personnel, quandaries of warzone contracting, and ebb and flow of sectarianism. Developing a comprehensive understanding of the host country’s society, culture, governance, and institutions can mitigate such volatility, as can strategic planning that formulates a “plan B”.

<i>Learning From Iraq</i>	1	2	3	4	5	6	7
<i>Hard Lessons</i>	6, 8, 12, 13	1, 2, 4	2-5	6, 9-11	6- 9, 12, 13	3, 10, 13	4, 5, 13

Table 2.a.3. Nesting of “Hard Lessons” within “Learning From Iraq”

Accordingly, *Learning From Iraq* provides a complete account of SIGIR lessons learned. Interestingly for this dissertation’s objectives, SIGIR mentioned in this document that various Congressional members acknowledged missed opportunities for more oversight in Iraq, but anticipated adopting the reform proposals to strengthen future operations.<sup>143</sup>

The seven lessons provided in *Learning From Iraq* will be aggregated with the input from Thayer’s *War Without Fronts*, Whitlock’s *The Afghanistan Papers*, and Barry’s *Blood, Metal and Dust* to develop the framework that will be used to assess SIGAR’s quarterly and lessons learned reports.

### 2.b. War Without Fronts

Thomas Thayer does not state themes or lessons in *War Without Fronts*, instead drawing specific conclusions about the patterns that emerged from data originally collected by the Office of Assistant Secretary of Defense (Systems Analysis) [OASD (SA)]. Thayer was one the analysts for this data collection effort, which sought to inform strategic and political decision-making by assessing Vietnam programs in real-time for indices of success or failure. Although Thayer wrote *War Without Fronts* 10 years after the Fall of Saigon, very little of his analysis is *ex post*, with the time delay in publication mostly attributable to the declassification process.

The OASD (SA) gathered a lot of data, and Thayer analyzes all of it across the breadth of the U.S. experience in Vietnam. To avoid an unqualified comparison between Vietnam and Afghanistan, however, and acknowledging the scope of *War Without Fronts*, it suffices to determine which of Thayer’s conclusions reinforce the SIGIR lessons learned (which, again, should have provided the minimum foundation for SIGAR’s work).<sup>144</sup> As such, the following analysis narrowly focuses only on these reinforcing conclusions.

<sup>143</sup> SIGIR, *Learning From Iraq*, 129-132.

<sup>144</sup> This approach agrees with Thayer’s reason for publishing *War Without Fronts*, as he intended it to be a dispassionate, cautionary tale for future nontraditional military conflicts.



Thayer's overall view of the Vietnam War was that the South Vietnamese government never adequately addressed the fatal problem of poor leadership within their armed forces, and the lack of accuracy in reporting about their own battle deaths precluded realistic planning and intelligence analysis in advance of the decisive North Vietnamese offensive of 1975 (which caused the Fall of Saigon).<sup>145</sup> Leading up to this, and notwithstanding the popular conception of the Vietnam War as a strategic failure, there was a modest record of U.S.-Vietnamese allied success.

One success that Thayer highlights was the use of Revolutionary Development Cadres (RDC) to increase the South Vietnamese government's reach and legitimacy into rural areas, which reflects SIGIR lesson #6. In what seems like a PRT-CERP hybrid, cadre teams would go into a rural village, spend time with the residents in an ethnographic approach, and then gain local support for the government through the variety of civic action projects.<sup>146</sup> The RDC was part of a more broadly successful "pacification" effort that began in 1967, and from which effective land reform, territorial defense, and reintegration (*Chieu Hoi*) programs developed.<sup>147</sup>

The development of these programs from pacification reinforces the importance of establishing security first, as well as measuring population control, both elements of SIGIR lesson #2. They are also examples of programs selected in service of a clear strategy (Vietnamization), well-monitored through reliable data, and having favorable cost-benefit ratios, that reflect SIGIR lessons #7, 5, and 3, respectively.<sup>148</sup> Those three particular lessons are further affirmed by Thayer's conclusion that the American advisory effort in support of pacification appeared to have some success because the advisors had years of experience and worked closely with their Vietnamese counterparts.<sup>149</sup> By contrast, and as will be established later, advisor continuity and cultural awareness were major shortcomings in Afghanistan.

Thayer's analysis of U.S.-Vietnamese allied failures can also be seen to reinforce some of the SIGIR lessons. The fatal leadership condition that Thayer identified resulted from the South Vietnamese forces growing too fast, lacking accountability, and relying too much on individual commanders for military

---

<sup>145</sup> Thayer, *War Without Fronts*, 255-256.

<sup>146</sup> *Ibid.*, 169.

<sup>147</sup> *Ibid.*, 137-152, 167, 195.

<sup>148</sup> *Ibid.*, 201-202.

<sup>149</sup> *Ibid.*, 257.

effectiveness, all of which are antithetical to lesson #7 from SIGIR's list.<sup>150</sup> Although the pacification effort was indeed relatively successful, hindsight suggests that it may have been too little, too late.<sup>151</sup> The attrition strategy that preceded Vietnamization was plagued by deceitful reporting, constantly changing metrics, and a struggle to assign meaning to the data collected during the war by OASD (SA), which was meant to give better insight to the Secretary of Defense on the war's progress. Thayer's highlighting of this problem resonates with SIGIR lesson #4's recommendations.<sup>152</sup> Moreover, as Thayer demonstrates, monetary allocations did not change with the shift in strategy from attrition to Vietnamization. As well, there was no real monitoring and evaluation to determine where the money went and what impact it had, which induced a focus on output rather than outcome (the logic being, if so much was being spent, then it must be achieving some results).<sup>153</sup> These elements resonate with SIGIR lesson #7, as well as lesson #5.

Thayer argues the U.S. should have learned lessons from the decolonization fighting throughout Indochina in the 1950s, but the French experience was ignored and most American casualties tragically occurred in the same places and over the same operational cycles as the earlier French casualties.<sup>154</sup> Attention to the French experience would have also reminded the U.S. military leadership that it is indigenous troops who win nontraditional conflicts of the Vietnam (and Afghanistan) type, not the outsiders helping them. That observation harkens to SIGIR lesson #3.<sup>155</sup> In this spirit, the prevailing American view of their South Vietnamese counterparts as lazy, corrupt, and lacking commitment was especially unhelpful. Given this attitude in the face of a complex mission that challenged even the highly trained American units, it should not be surprising that South Vietnam's leaders struggled with force improvement, despite the advantages of Vietnamization (hence the fatal leadership condition described earlier).<sup>156</sup> As Thayer puts it, the South Vietnamese army that the U.S. helped build was "good enough" when the U.S. was present, but not nearly good

---

<sup>150</sup> Thayer, *War Without Fronts*, 61.

<sup>151</sup> *Ibid.*, 75.

<sup>152</sup> *Ibid.*, 28-30, 32, 43, 50, 55-56, 72-73, 101-102, 182.

<sup>153</sup> *Ibid.*, 26.

<sup>154</sup> *Ibid.*, 16-18, 123.

<sup>155</sup> *Ibid.*, 59.

<sup>156</sup> Mission complexity spawned from the enemy (Communist) forces enjoying the same advantages as the Taliban—they did not have to use forces to defend territory, and they enjoyed cross-border sanctuary. See Thayer, *War Without Fronts*, 75, 94.

enough when the U.S. departed (along with their logistics tail and economic might).<sup>157</sup>

The Civil Operations and Rural Development Support (CORDS) system could have helped with the force improvement challenge. Proven as effective within U.S. advisor channels, CORDS provided an accountability mechanism for the removal of underperforming provincial and district political leaders.<sup>158</sup> Unfortunately (and mysteriously, according to Thayer), CORDS did not get applied to the South Vietnamese military leadership to remove bad leaders or to identify emerging talent in the lower officer ranks. Nevertheless, the structure and unrealized potential of CORDS appear to reinforce SIGIR lesson #1.

The parallels between key findings in *War Without Fronts* suggest the applicability of SIGIR's lessons learned for conflicts other than Iraq. Moreover, Thayer's topline recommendation that future "wars without fronts" (e.g., wars of choice and nontraditional conflicts) be subject to real-time systematic analysis to inform strategic and political decisions seemingly confirms the special inspector general model.<sup>159</sup>

### 2.c. The Afghanistan Papers (Historical Analysis)

Craig Whitlock's *The Afghanistan Papers* is both an historical analysis of the U.S. War in Afghanistan, as well as an analysis of Afghanistan's security, governance, and economic and social development (three interrelated reconstruction programs). This section will summarize the essential portions of *The Afghanistan Papers* to mine themes from Whitlock's historical analysis, with the next section doing the same for his analysis of the reconstruction programs.

Although the SIGAR interview data that Whitlock accessed was compiled during SIGAR's mandate under Sopko, many of the interview participants looked back at the course of the war from 2001-2008 to determine earlier factors that contributed to the ultimate strategic failure.<sup>160</sup> Three themes stand out from Whitlock's analysis of these early perspectives: (1) mission creep and strategic

---

<sup>157</sup> Thayer, *War Without Fronts*, 75.

<sup>158</sup> *Ibid.*, 69-70.

<sup>159</sup> *Ibid.*, 257.

<sup>160</sup> Specifically, Whitlock used public interviews compiled before SIGAR's inception by the U.S. Army Combat Studies Institute, the U.S. Army Center of Military History, and an oral-history project of the George W. Bush presidency directed by the Miller Center at the University of Virginia. As public documents, these interviews were also available to, and used by, SIGAR.

incoherency; (2) lack of cultural awareness; and (3) poor unity of effort. Each of these themes would persist into the period of SIGAR's mandate and would mark the remainder of the war until the U.S. withdrawal.

The first theme, mission creep and strategic incoherency, set in almost immediately after the defeat of the Taliban by the Northern Alliance proxies in early 2002 and the subsequent flight of al-Qaeda remnants to the Pakistan hinterlands.<sup>161</sup> The presidential administration of George W. Bush—in the context of what became his Global War on Terrorism—developed the idea that Afghanistan's transition to a democracy would prevent the return of al-Qaeda, with Bush declaring that U.S. troops would remain “until [this] mission is done.”<sup>162</sup> The open-endedness of Bush's statement, combined with the lack of a proven post-conflict stabilization model to apply to Afghanistan, indicated that operations moving forward would lack termination criteria.<sup>163</sup> There was also ambiguity with the strategic priorities in Afghanistan; notwithstanding the stated commitments to democratization, the U.S. was going to stay in Afghanistan, regardless, as long as Osama bin Laden remained at large.<sup>164</sup>

Since al-Qaeda members were either killed, fled, or escaped to Pakistan, democratization in Afghanistan—and any subsequent fighting to achieve “security”—would come at the expense of remnant Taliban.<sup>165</sup> This proved to be a major strategic mistake, borne of a lack of cultural awareness, the second of Whitlock's early themes. The Afghan way of war prescribes a reconciliation

---

<sup>161</sup> Whitlock, *The Afghanistan Papers*, 13. Stephen Hadley, White House Deputy National Security Adviser, described the war as having entered “an ideological phase” after the Bonn Conference in December 2001.

<sup>162</sup> *Ibid.*, 14. Statement by George W. Bush during a speech at the Virginia Military Institute in April 2002.

<sup>163</sup> *Ibid.*, 6-8, 36. Several NATO and State Department officials made the mission creep point in Lessons Learned interviews, the most prominent being Richard Boucher, State Department spokesman at the start of the war and later Bureau Chief for all South Asia. “Lack of post-conflict stabilization model” is a quote from Stephen Hadley, Bush's National Security Advisor.

<sup>164</sup> *Ibid.*, 24, 34-35. 200. Several sources for this point, some unnamed senior Bush administration officials in their Lessons Learned interviews. Affirmed in statements by Ryan Crocker, interim *chargé d'affaires* at the U.S. Embassy in Kabul from January 2002 until September 2004, and James Dobbins, the U.S. diplomat primarily responsible for organizing the Bonn Conference.

<sup>165</sup> *Ibid.*, 20. Extensive commentary on this by Jeffrey Eggers in his Lessons Learned interview. Eggers was a U.S. Navy SEAL who served on the National Security Council during the both the Bush and Obama administrations.

opportunity when one side is defeated.<sup>166</sup> Instead of receiving this, the Taliban was excluded from the postwar Bonn Agreement and conflated with al-Qaeda, out of context, conditions against which they had little choice but to keep fighting.<sup>167</sup> Moreover, although some surviving Taliban leadership was able to escape across the border, most of the lower-level leaders and fighters remained deeply embedded with their Pashtun co-ethnics in southern and eastern Afghanistan. This ethnic alignment effectively made the Taliban inseparable from the broader Afghan social fabric.

Lack of cultural awareness included misunderstandings of regional power dynamics as well as the motivations of putative strategic partners. The sanctuary provided by Pakistan for the Taliban was something with which the United States struggled throughout the war. Although the U.S. strategic alliance was important to Pakistan, it was naïve to expect the Pakistani leadership to be a fully cooperative partner. They were the ones left to deal with the consequences of the Afghan civil war after the Soviet-Afghan War and, given their own incisive understanding of Taliban ethnicity, the Pakistanis did not want them as a mortal enemy. Moreover, the highly influential Inter-Services Intelligence (ISI) was almost entirely Pashtun and served as a *de facto* Taliban ally in the Pakistani government. Accordingly, Pakistan had a more natural connection to the Taliban than it did to the U.S. and their Northern Alliance proxies.<sup>168</sup>

---

<sup>166</sup> Whitlock, *The Afghanistan Papers*, 27. Point made by Todd Greentree, a U.S. Foreign Service officer and Afghanistan cultural expert, in a diplomatic oral-history interview. See also Robert Johnson, *The Afghan Way of War: How and Why They Fight* (Oxford, UK: Oxford University Press, 2011).

<sup>167</sup> *Ibid.*, 26-27. Barnett Rubin, an American scholar who specializes in the Afghanistan conflict system, argued that treating the Taliban the same as Al-Qaeda was a major mistake. Rubin gave a Lessons Learned interview pursuant to his service as a United Nations adviser during the Bonn Conference.

<sup>168</sup> *Ibid.*, 81-83, 86. Crocker and Dobbins both discussed Pakistan-Taliban dynamics along these lines in their Lessons Learned interviews. Reinforced in a separate Lessons Learned interview by Marin Strmecki, a civilian adviser to U.S. Secretary of Defense Donald Rumsfeld. Also, the ISI is a gatekeeper in Pakistani politics, allegedly eliminating politicians seen as too compliant towards the West at the expense of Pashtun regional interests. See Peter Tomsen, *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of Great Powers*, (New York: PublicAffairs, 2011). The Northern Alliance was composed ethnically of Uzbeks, Tajiks, and Hazaras, all of whom had greater historical ties to India (Pakistan's main regional competitor and erstwhile enemy

It took the United States almost eight years to recognize Pakistan's true role and interests in Afghanistan, despite a clear cultural and historical record.<sup>169</sup> In the meantime, the U.S. undertook a war of choice in Iraq that subsequently devolved into a difficult counterinsurgency. The comparative scale of this new conflict and the relative ease with which the U.S. initially defeated the Taliban consigned Afghanistan to economy-of-force status.<sup>170</sup> Although the United States and its North Atlantic Treaty Organization partners formally transitioned to "stability operations," the unofficial mission was to keep a lid on things and ensure that Afghanistan did not spiral like Iraq had, at least until the fighting in Iraq died down somewhat.<sup>171</sup> "Keeping a lid on things" included cherry-picking favorable metrics and selectively interpreting the data in official reports to "prove" to the American public and to Congress that the Afghanistan strategy was working (thereby creating space for political and informational maneuver).<sup>172</sup>

Given the economy-of-force scenario, the United States began to rely more on NATO contributions; absent firm and clear U.S. leadership, however, the overall strategy remained adrift. As a result, NATO activity in the aggregate reflected disjointed tactics, a condition indicative of poor unity of effort (the third theme).<sup>173</sup> Lack of unity of effort within the coalition manifested, in part, as a deficient command and control structure that emphasized inclusion over effectiveness, exacerbated by mutual resentment wherein the U.S. military thought

---

<sup>169</sup> Whitlock, *The Afghanistan Papers*, 81. Barry describes the consequence in *Blood, Metal, and Dust* as "lack of cooperation across the Durand Line," which is the border that splits the Afghan Pashtuns from their Pakistani brethren.

<sup>170</sup> *Ibid.*, 47-48. Stated by numerous mid-career officers in Operational Leadership Experience interviews, as well as by an unnamed White House and Pentagon staffer during the Bush administration in a Lessons Learned interview.

<sup>171</sup> "Stability operations" is U.S. military jargon for peacekeeping and nation-building. *Ibid.*, 30, 45, 108-109. Intimated by U.S. Secretary of Defense Robert Gates (Rumsfeld's successor) in an oral-history interview with the Miller Center at the University of Virginia.

<sup>172</sup> *Ibid.*, 50, 53. Attributable to numerous sources. U.S. Army Colonel Tucker Mansager cited the inability to "prove that the strategy was working" in an interview with the U.S. Army Center for Military History.

<sup>173</sup> *Ibid.*, 105. Statement by British Lieutenant General Sir David Richards, the first NATO International Security Assistance Force Commander, in a Lessons Learned interview.

NATO lacked commitment while NATO felt like the U.S. took them for granted.<sup>174</sup> These conditions enabled a Taliban resurgence starting in mid-2006.<sup>175</sup>

In advance of SIGAR's creation in 2008, U.S. President Barack Obama had accepted the U.S. military's recommendation to export the apparently successful counterinsurgency (COIN) strategy from Iraq to address the undeniably devolving security situation in Afghanistan. Part of this exportation was Obama's December 2009 "surge" which, in addition to significantly increasing troop levels, brought a massive influx of development monies. This decision made strategic incoherence, lack of cultural awareness, and poor unity of effort prevalent in the remainder of the U.S. experience in Afghanistan (as the forthcoming analysis of the SIGAR reports will show). Not only was Afghanistan unable to absorb the amount of aid that was brought in, but the haphazard execution of the programs worsened corruption and dysfunction in an Afghan government that was heavily dependent on U.S. military power for survival.<sup>176</sup> The Obama administration also put a clock on the troop and resource commitments to make them politically palatable, as well as to incentivize the Afghans to reduce their dependencies. Conversely, Obama's clock only incentivized the Taliban, who realized that they could simply wait out and take their chances with whatever remained after the U.S. and NATO left.<sup>177</sup>

The killing of Osama bin Laden in May 2011 gave Obama a political lift, but it also increased public scrutiny; now that bin Laden was dead and al-Qaeda categorically defeated (the original *causus belli*), why would the United States remain in Afghanistan?<sup>178</sup> Recall mission creep; just like no American president could leave Afghanistan while bin Laden remained at large, now no American general wanted to admit that they could not defeat the Taliban (and the ones who had hyped COIN especially had their reputations on the line).<sup>179</sup> In response to pressure from the White House and the Pentagon in this environment of increased public and political scrutiny, the military and other Executive Branch agency

---

<sup>174</sup> Whitlock, *The Afghanistan Papers*, 107-108. Statement by Nicholas Burns, U.S. Ambassador to NATO under President Bush, in a Lessons Learned interview. This is similar to how the U.S. viewed its South Vietnamese partners, as explained in the section on *War Without Fronts*.

<sup>175</sup> "Timeline: The U.S. War in Afghanistan, 1999-2021," *Council on Foreign Relations*, <https://www.cfr.org/timeline/us-war-afghanistan>.

<sup>176</sup> Whitlock, *The Afghanistan Papers*, 30, 201.

<sup>177</sup> *Ibid.*, 229-231.

<sup>178</sup> *Ibid.*, 201. Some of the increased scrutiny resulted from heightened expectations set forth by newly appointed Defense Secretary (and former Central Intelligence Agency Director) Leon Panetta in a series of press pool interviews in July 2011.

<sup>179</sup> *Ibid.*, 113, 201.

leadership in Afghanistan once again curated the statistics to make it appear that the U.S. was winning the war.<sup>180</sup> As Whitlock demonstrates, however, the sheer volume of what was measurable under COIN provided even more false or misleading narratives than had been available during the Bush-era misinformation efforts.<sup>181</sup>

A significant shift in the political, operational, and narrative spaces occurred in 2014, which saw the transition from the International Security Assistance Force (ISAF) to the Resolute Support mission.<sup>182</sup> This transition placed the Afghan security forces “in the lead” and qualitatively signaled the end of U.S. and NATO combat operations.<sup>183</sup> Rather than waiting passively for the U.S. and NATO eventually to leave, the Taliban continued their resurgence, achieving a paradigm-shifting victory over the Afghan security forces in the provincial capital of Kunduz in 2015.<sup>184</sup> This development compelled the Obama administration to abandon any further clocks, but the psychic damage was already done to the Kabul government and the Afghan security forces. Near simultaneously, the importation of the Islamic State (ISIS) threat from the Arab world prompted a redoubling of troop and resource commitments.<sup>185</sup> The Taliban became a “strange bedfellow”—a hostile force but no longer the main enemy, with a shared interest in ensuring that ISIS was defeated. Given this quasi-alignment, the Obama administration finally recognized what the totality of the COIN metrics had been indicating for several years: the only way to end the war and to stabilize Afghanistan was for the Kabul government to negotiate a peace agreement with the Taliban.<sup>186</sup> This was an important recognition, but was also demonstrative of the fact that the United States

---

<sup>180</sup> Whitlock, *The Afghanistan Papers*, 203-206.

<sup>181</sup> *Ibid.*, 205-206. Statement in a Lessons Learned interview by an unnamed senior U.S. official who served in both the Bush and Obama administrations. The new pathways were data sets that were inherently subjective, greater ability to suppress (via classification) “bad news data,” confuse the public through said volume. Plus, military and Executive Branch leaders could claim the data was unscientific and thus open to interpretation anyways.

<sup>182</sup> “ISAF’s Mission in Afghanistan (2001-2014),” North Atlantic Treaty Organization, last modified May 30, 2022, [https://www.nato.int/cps/en/natohq/topics\\_69366.htm](https://www.nato.int/cps/en/natohq/topics_69366.htm).

<sup>183</sup> Whitlock, *The Afghanistan Papers*, 228, 230. “Qualitatively” because Afghan tactical effectiveness was still highly dependent on U.S. air power and long-range fires. Also, U.S. counterterrorism efforts continued apace against a different backdrop of authorities than Resolute Support. See N.W. Collins, *Grey Wars: A Contemporary History of U.S. Special Operations* (New Haven, Connecticut: Yale University Press, 2021).

<sup>184</sup> Whitlock, *The Afghanistan Papers*, 233.

<sup>185</sup> Ironically, the counter-ISIS fight in Iraq after 2014 consciously abandoned any nation-building efforts; see Barry, *Blood, Metal and Dust*, 470.

<sup>186</sup> Whitlock, *The Afghanistan Papers*, 235-236.



was operating without a valid theory of success in Afghanistan, let alone a plan for victory. This is the fourth theme in *The Afghanistan Papers* as historical analysis, and the only one of the four that is apparently exclusive to the period of SIGAR's mandate.

Putting the Kabul government in a position of strength for peace negotiations became the focus of the U.S. President Donald Trump administration upon its inheritance of the Afghanistan quagmire in 2017. Like his predecessor, Trump undertook a comprehensive review that resulted in more troops and expanded military operations, but no substantial change in strategy (despite the review being called the "South Asia strategy").<sup>187</sup> He also continued the practice of suppressing information to make the war less visible to the public, and thus less susceptible to scrutiny and criticism.<sup>188</sup> Since Trump's strategy was just more of the same ineffective engagement, the Afghan security forces continued to lose ground and legitimacy to the Taliban. These losses eventually reached a critical mass, wherein the Taliban lost interest in peace talks and reconciliation with the Kabul government, pressing for negotiations with the United States directly and a full withdrawal of all foreign troops.<sup>189</sup>

Such was the irresolute state of Afghanistan when U.S. President Joe Biden assumed office in 2021. Biden questioned the rationale for staying in Afghanistan during the policy debate surrounding Obama's surge (when he was Obama's Vice President), and the rationale seemed much less clear 12 years later.<sup>190</sup> If the Kabul government and Afghan security forces could not defeat the Taliban in that time, let alone gain positional advantage for favorable negotiations,

---

<sup>187</sup> Whitlock, *The Afghanistan Papers*, 241, 245. The strategy had a new name to give the appearance of change, however – regionalize, realign, reinforce, reconcile, and sustain, or "R4+S".

<sup>188</sup> *Ibid.*, 247-248. U.S. officials claimed that the Afghan government requested that data on Afghan casualties and the like be classified. Although the U.S. and its partners had tacitly moved away from COIN, measuring the willingness of the Taliban to engage in peace talks was as inscrutable as any of the past metrics.

<sup>189</sup> *Ibid.*, 249-250, 272. It should be noted that the Kabul government was not very interested in peace talks either, as negotiations could tacitly recognize the Taliban as a political entity and/or further weaken the government's already tenuous position. The U.S. did ultimately negotiate with the Taliban directly, which Kabul saw as a betrayal (it also caused them to question the reconstruction goals of the previous decade).

<sup>190</sup> *Ibid.*, 274. Biden's opposition to the Obama surge is a well-documented matter of public record.

then they likely never would.<sup>191</sup> So, Biden decided to leave, ending the U.S. War in Afghanistan after 20 years—the longest and most expensive conflict in American history.

#### 2.d. The Afghanistan Papers (Programs Analysis)

Reflecting the macro pattern of the above historical analysis, the Bush administration was slow to build up the Afghan security forces when the Taliban was still recovering in Pakistan, and the Obama administration overcompensated by trying to build too much too fast during the Taliban resurgence.<sup>192</sup> The United States had never before built anything on the scale of the Afghan security forces, and there was no guiding doctrine for how to create a foreign army from scratch. As such, the U.S. and NATO fell back on creating security forces in their own image.<sup>193</sup>

A culturally-aware approach would have assessed the strength of the Afghans in comparison to what the Taliban showed tactically and operationally, and then built upon that foundation. There were plenty of reframing opportunities for the U.S. and NATO to adjust their approach—for example, every time a new commander and unit rotated into theater, they changed the way the security forces were being trained—but the basic Western bias remained.<sup>194</sup>

The effort to build the Afghan National Army (ANA) is where the Western mirroring bias had the most negative effect.<sup>195</sup> The quality of recruits available did not match a Western army's high-end requirements, and illiteracy especially posed

---

<sup>191</sup> “Remarks by President Biden on the Way Forward in Afghanistan,” Speeches and Remarks, The White House, last modified April 14, 2021, <https://www.whitehouse.gov/briefing-room/speeches-remarks/2021/04/14/remarks-by-president-biden-on-the-way-forward-in-afghanistan/>.

<sup>192</sup> Whitlock, *The Afghanistan Papers*, 5, 60. Statement by Douglas Lute in a Lessons Learned interview.

<sup>193</sup> *Ibid.*, 57, 59. And the U.S. was doing it simultaneously with the security forces building effort in Iraq.

<sup>194</sup> *Ibid.*, 58. Statement by Robert Gates in the Miller Center (University of Virginia) oral-history interview.

<sup>195</sup> Also known as “mirror imaging bias.” This is a personality trap of military and intelligence analysis wherein the analyst assumes that the subject thinks like they do. Another manifestation is the analyst confusing their perception of the subject for the subject itself. See Caroline R. Salchak, “Investigation of Mirror Image Bias: Evidence For the Use of Psychophysiological Measures as Indicators of Cognitive Heuristics” (MSEGr thesis, Wright State University, 2014), CORE Scholar.

an existential challenge.<sup>196</sup> Afghan soldiers could only train to a nominal level of proficiency at scale, regardless of the ambitions of their U.S. and NATO trainers, and this inevitably limited their operational performance. Moreover, it seems that the U.S. or NATO paid no attention to the core questions of motivation and identity in the ANA. They simply assumed that Afghan soldiers were willing to die for the Kabul government, whereas the reality (and cultural predilection) is that they were primarily motivated by pay and allowances.<sup>197</sup> When the going got tough, much of the ANA did not see the value of their potential sacrifice in service of what was basically a foreign experiment, and often fled the battlefield.<sup>198</sup>

The United States and NATO also seemed to ignore questions related to who they (and their Afghan proxies) were fighting, and whether these were the right “enemies.” The same potential recruits who deserted from or otherwise avoided the ANA went to the Taliban.<sup>199</sup> This showed that a substantial number of Afghans actually sympathized with the Taliban, a sobering counter to the strategic COIN presumption that most Afghans would side with the Kabul government if it could provide security and essential services.<sup>200</sup> Additionally, while the U.S. and NATO tended to group all anti-government entities under the Taliban umbrella out of cognitive and emotional convenience, some anti-government activity was narco-interests protecting their turf or militias working at the behest of corrupt local officials.<sup>201</sup>

Given how the Afghan security forces were constituted, and the flawed assumptions that informed their force design and training, their overreliance on U.S. and NATO firepower should not be surprising. The firepower game is messy, however; no army can fully prevent collateral damage, no matter how precise their munitions are. Every air or artillery strike—regardless of the military necessity—

---

<sup>196</sup> Whitlock, *The Afghanistan Papers*, 218-219. Statement by U.S. Army Colonel Jack Kem, deputy to the U.S. commanding general of the NATO training mission, in an Operational Leadership Experience interview.

<sup>197</sup> Whitlock, *The Afghanistan Papers*, 64..

<sup>198</sup> *Ibid.*, 221. Statement by U.S. Army Major Greg Escobar in an Operational Leadership Experience interview. Escobar was partnered with an Afghan army unit in eastern Afghanistan in 2011.

<sup>199</sup> *Ibid.*, 247.

<sup>200</sup> *Ibid.*, 151. This assumption was contained in General Stanley McChrystal’s August 2009 strategic review.

<sup>201</sup> *Ibid.*, 100. Statement by U.S. Army Special Forces Captain Paul Toolan in an Operational Leadership Experience interview. Toolan had a tour of duty in Helmand province in 2006.

was destroying civilian infrastructure, killing Afghan civilians, or both.<sup>202</sup> Such destruction can seem indiscriminate and unwarranted by those affected, and as a result many Afghans came to see the Taliban as a better security provider than the Kabul government.<sup>203</sup>

Culturally-unaware, Western mirroring bias induced poor design decisions for rebuilding the Afghan government, as well. The Bush administration persuaded the Afghans to adopt a constitutional democracy under a president elected by popular vote, leaving unquestioned whether creating a central government in a place that has never had one was a good idea.<sup>204</sup> Placing so much power in a singular Afghan Executive was a compounding mistake. Hamid Karzai, the Afghanistan president from 2001 until 2014, defaulted to an *ad hoc* governing style befitting his experience as a tribal leader, exercising governmental influence through patronage networks rather than through democratic institutions.<sup>205</sup> Although his successor, Ashraf Ghani, was more committed to democracy, the institutional precedents that the United States and NATO allowed Karzai to establish proved too entrenched to undo so late in the mission. Consistent incompetence and corruption followed these precedents, and the resultant popular dissatisfaction gave the Taliban space to offer an alternative governing solution.<sup>206</sup>

Notwithstanding their initial failure to understand Afghan culture and history, the United States and NATO received plenty of indications that Afghanistan was ill-suited for a strong, central government. Their interactions with the local populace showed that the Afghan polity did not understand what a bureaucracy in Kabul could do for them, and that they were instinctively hostile toward any national power brokers.<sup>207</sup> Part of this hostility derived from the belief that national power would come at the expense of tribal or religious elders, the traditional locus of political power and rule-of-law in Afghanistan. The continuing codependent relationship between the U.S. and the Northern Alliance warlords was

---

<sup>202</sup> Whitlock, *The Afghanistan Papers*, 246. Some of this analysis was published in Brown University's *Costs of War Project*. See "Costs of War," Watson Institute of International & Public Affairs, Brown University, <https://watson.brown.edu/costsofwar/>.

<sup>203</sup> *Ibid.*, 177-179. Statements in several unnamed Lessons Learned interviews.

<sup>204</sup> *Ibid.*, 36-37. See also Thomas Barfield, *Afghanistan: A Cultural and Political History* (Princeton, New Jersey: Princeton University Press, 2010).

<sup>205</sup> *Ibid.*, 176. Statements of public record by several Bush administration officials. Affirmed by Stephen Hadley in a Lessons Learned interview.

<sup>206</sup> *Ibid.*, 176.

<sup>207</sup> *Ibid.*, 38, 105. Statement by U.S. Army Colonel Terry Sellers in an interview with the Center for Military History. Sellers served as a battalion commander in Uruzgan province in the 2006 timeframe.

an additional source of anger and alienation for many Afghans, and further worsened their view of the Kabul government.<sup>208</sup>

Karzai's patronage and the warlords importing their illicit revenue generating activities with their ascension to ministerial positions caused corruption to become the defining feature of the Kabul government.<sup>209</sup> The United States was a willing participant in this corruption. Not only did they employ bribery as a tactic when it suited them, but they controlled the flow and distribution of development monies that far exceeded levels that the Afghanistan bureaucracy and financial infrastructure could legitimately process.<sup>210</sup> Numerous opportunities for fraud existed in the resultant margins, as well as in the complex, multi-modal supply chain which Afghan power brokers had their hands in.<sup>211</sup> Given the (arguably artificial) sense of urgency that Obama's clocks induced, it was easier for the United States to look the other way rather than enforce accountability. Additionally, everything that the U.S. and NATO were trying to accomplish strategically depended in part on the Afghan Executive, so they could not push back on patronage networks and bribery practices too strongly.<sup>212</sup>

The net effect of the ineffective or unpursued anti-corruption efforts was to tacitly endorse the Kabul government's demonstrated priority to prop up their own kleptocracy rather than provide good governance, a perversion that the Afghan people recognized.<sup>213</sup> This recognition set up a battle for legitimacy at the local

---

<sup>208</sup> Whitlock, *The Afghanistan Papers*, 116-117, 122. Once the U.S. decided to partner with the Northern Alliance during the initial invasion, there was no going back. Even if the Bush administration wanted to marginalize the warlords, they could not practically do so; the U.S. lacked the troop presence to force the warlords' disarmament, especially given the positional advantage of having waged their own insurgency for over 20 years on their home turf. Moreover, the imperative and recency bias of seeking reprisal against the Taliban and Al-Qaeda after 9/11 blinded the Bush administration to the longer-term and immutable downside of partnering with the warlords.

<sup>209</sup> *Ibid.*, 122, 185-186. U.S. Army Colonel Christopher Kolenda used the term "kleptocracy" in a 2016 Lessons Learned interview. Kolenda advised several high-ranking U.S. military commanders over the course of the war.

<sup>210</sup> *Ibid.*, 167, 184-185, 194. Statements by Barnett Rubin and Ryan Crocker in the interviews already cited.

<sup>211</sup> *Ibid.*, 187. See "Warlord, Inc.: Extortion and Corruption Along the U.S. Supply Chain in Afghanistan," Homeland Security Digital Library, Center for Homeland Defense and Security, Naval Postgraduate School, <https://www.hsdl.org/?abstract&did=23047>.

<sup>212</sup> Whitlock, *The Afghanistan Papers*, 179, 192. Karzai didn't want to be seen as a stooge (despite being mocked by the Taliban), so he often looked to demonstrate "independence" from the U.S. and NATO.

<sup>213</sup> *Ibid.*, 186. Statement by Christopher Kolenda in a Lessons Learned interview.

political level: many tribal and religious elders did not want the Taliban to return, but they did not want an irredeemably corrupt central government, either, so they simply waited to see who would win.<sup>214</sup> This dynamic speaks to the broader idea that the Taliban's presence was often just an antibody reaction to the larger disease of Kabul's corruption.<sup>215</sup> Corruption created institutional weakness, which begot power vacuums in the many places (increasing over time) where Kabul could not project its influence, which then provided opportunities for the Taliban to fill in or otherwise exploit.<sup>216</sup> When the U.S., NATO, and their Afghan security forces proxies later tried to root out the Taliban from what had become their strongholds, they failed to recognize the cycle that brought the Taliban to power in the first place (let alone to ask the question of why they were there).<sup>217</sup>

Corruption aside, if the U.S. and NATO had coached Kabul to focus on where it could expand influence, then there may have been better outcomes in the COIN strategy and what followed. The selection method for the numerous construction and development projects that were unleashed by Obama's surge illustrates this logic. All things being equal, it would have made the most sense to prioritize projects in peaceful provinces to solidify their allegiance to Kabul (and to show the central government's minimal administrative competence), and then expand into contested areas.<sup>218</sup> But all things were not equal, unfortunately. The time pressure within COIN compelled spending as the strategy, *i.e.*, build not for who most benefits or guided by strategic coherency, but rather for the sake of building to show results as quickly as possible.<sup>219</sup>

Prioritizing projects in difficult-to-access areas under Taliban influence, and not being able to answer who benefits, both indicate the general lack of common sense that infected the construction and development programs.<sup>220</sup> There were other indicators. Most of the projects were built to Western specifications,

---

<sup>214</sup> Whitlock, *The Afghanistan Papers*, 223.

<sup>215</sup> *Ibid.*, 151. Statement by an unnamed USAID official in a Lessons Learned interview.

<sup>216</sup> *Ibid.*, 98. Taken from Marin Strmecki's Lessons Learned interview.

<sup>217</sup> *Ibid.*, 230. An unnamed senior U.S. official in a Lessons Learned interview used the phrase "mission impossible" RE: achievement of good governance in light of all these factors.

<sup>218</sup> *Ibid.*, 166. Statement by an unnamed U.S. official in a Lessons Learned interview.

<sup>219</sup> *Ibid.*, 163-165, 167. Statement by Safiullah Baran, an Afghan project manager who worked for USAID, in a Lessons Learned interview.

<sup>220</sup> *Ibid.*, 160. Observers have described this as the U.S. treating Afghanistan as some kind of theoretical case study for the application of the emergent COIN doctrine.

which did not reflect how Afghans actually lived.<sup>221</sup> Adherence to Western specifications also stressed the Afghans' technical and financial wherewithal to maintain the projects long-term, yet maintenance could not be ignored since construction quality was usually poor. Spending quickly does not normally correspond to spending wisely, and, in the absence of internal controls, the corruption inherent to Afghanistan governance extended to contractor selection. Many were simply unqualified or looked for shortcuts.

Normally, the contractor's pay agent would assure construction quality through vigorous site inspections, but there were too many projects for the U.S. to accurately track and too few qualified personnel available to perform the inspections.<sup>222</sup> Moreover, since many of the projects were in Taliban-controlled areas or required transiting through such areas, inspections only occurred when armed escorts were available (a decreasing proposition as the security situation worsened), decoupled from any project management gates.<sup>223</sup>

### 2.e. Blood, Metal and Dust

Ben Barry's *Blood, Metal, and Dust* centers on two fundamental criticisms of the United States and NATO in Afghanistan: insufficient strategic competence and poor integration. The four other themes—unity of effort, mirroring bias, loss of legitimacy, and civilian casualties and collateral damage—are similar to what Craig Whitlock found in *The Afghanistan Papers*, albeit with different substance in several cases and a slightly different taxonomy.

For insufficient strategic competence, Barry notes the irony that the killing of Osama bin Laden was the only “unqualified strategic success” in Afghanistan, but it resulted from intelligence efforts that occurred outside of Afghanistan and broadly unrelated to reconstruction and security efforts there.<sup>224</sup> Moreover, while the overall strategic failure in Afghanistan is arguably moderated by the defeat of al-Qaeda (to be discussed further in the Conclusion), almost everything after the initial invasion that contributed to that defeat was also unrelated to reconstruction

---

<sup>221</sup> Whitlock, *The Afghanistan Papers*, 63. Statement by U.S. Army Corps of Engineers Major Kevin Lovell in an Operational Leadership Experience interview.

<sup>222</sup> *Ibid.*, 160, 164. The lack of personnel was not just a military problem. Technical oversight expertise was available in USAID and the State Department, but they struggled to mobilize a deployed workforce against the program volume and timelines.

<sup>223</sup> *Ibid.*, 160.

<sup>224</sup> *Ibid.*, 464-465.

efforts in Afghanistan.<sup>225</sup> Definitionally, then, there was no real strategy since the political end-states related to al-Qaeda were in practice delinked from the means and methods (ways) being employed in Afghanistan. Also, in his view of Iraq and Afghanistan as interrelated conflicts, Barry suggests that the opportunities created for al-Qaeda and subsequently ISIS in northern Iraq undermined the putative “defeat” of the organization in Afghanistan.<sup>226</sup> Seeing how strategic decisions in one conflict affected the other is not something that Craig Whitlock (or, as will be seen, SIGAR) really touched on, besides the “economy-of-force” element.<sup>227</sup>

Barry levies significant criticism on the Bush administration for the mistakes of Iraq causing Afghanistan to become an economy-of-force mission, citing this as the signature example of insufficient strategic competence across both conflicts.<sup>228</sup> For the time period and decisions considered by this dissertation, however, the signature instance of strategic incompetence from Barry’s perspective (and SIGAR’s, at least retrospectively, as will be shown) was Obama placing a clock on the surge resources. The “time limitations” (as Barry described Obama’s clock) indicated a scaling down of ambitions in Afghanistan after the Iraq quagmire which, while perhaps prudent, was not formally acknowledged in the strategy.<sup>229</sup>

Also unacknowledged was that fighting the Taliban was the strategic priority, irrespective of what the massive influx of development monies during the surge might have otherwise indicated. Barry criticized the building of Afghan state capacity while simultaneously countering the residual Taliban insurgency as being inadequately coordinated and resourced; rather than mutually supporting, the efforts simply cannibalized each other.<sup>230</sup> Any development or reconstruction efforts had little effect in the rural areas that the Taliban was primarily contesting,

---

<sup>225</sup> Barry, *Blood, Metal and Dust*, 465.

<sup>226</sup> *Ibid.*, 468. There is also a broader undermining argument available ... the tactics used to locate and kill bin Laden were sufficiently angering to the Muslim world to create a new generation of jihadists, thereby making the killing a “net negative” proposition for broader intelligence and counter-terrorism equities.

<sup>227</sup> There’s also a “lack of cultural awareness” piece here. In his study of Iraq, Barry argued that the naïve assumption that Iraqis would welcome the U.S. military as liberators reflected inadequate understanding of the country and inadequate planning (in turn) for post-conflict stabilization; see Barry, *Blood, Metal and Dust*, 467.

<sup>228</sup> *Ibid.*, 471, 484, 486. Barry thought it particularly ironic that Iraq got the lion’s share of nation-building resources during the economy-of-force period, despite being a relatively modern country whereas Afghanistan was (and remains) one of the poorest in the world.

<sup>229</sup> *Ibid.*, 472.

<sup>230</sup> *Ibid.*, 471.



and what few security gains that the surge delivered in these areas were quickly undone with the loss of advisor-enabled air support once troop levels were reduced.<sup>231</sup> In a sense, then, Obama's approach set favorable conditions for the Taliban to regain the initiative in the rural areas, given the gross underestimation his surge strategy made of the "fragility of Afghan state institutions and their security forces," which could collapse under the weight of voluminous resources and expectations from the outside.<sup>232</sup>

Barry argues that NATO had a tacit responsibility during the economy-of-force period to defeat the resurgent Taliban in the proverbial womb.<sup>233</sup> Their failure to do so indicates a lack of unity of effort, in addition to insufficient strategic competence. NATO was generally ill-prepared for operations in Afghanistan, owing to under-investment in force structure in the decade following the end of the Cold War, as well mirroring bias against the comparatively low-threat stabilization missions in Bosnia and Kosovo.<sup>234</sup> Accordingly, NATO troop contributions mostly just added military and political friction, thereby constraining the strategy even further.<sup>235</sup>

By the same token, however, the strategic situation in Afghanistan may have been gravely compromised well in advance of even an effective NATO intervention. Returning to his view of conflict interrelation, Barry suggests the loss of international legitimacy that the U.S. suffered in Iraq "contaminated" the legitimacy of Afghanistan, and "no amount of military, development, political, and intelligence resources could on their own" undo the contamination.<sup>236</sup> This loss of legitimacy was abetted by civilian casualties and collateral damage, which aided

---

<sup>231</sup> Barry, *Blood, Metal and Dust*, 472, 487.

<sup>232</sup> *Ibid.*, 487.

<sup>233</sup> *Ibid.*, 472-473. The argument = Afghanistan was a NATO Article 5 action, and the NATO troop contributing nations other than the United Kingdom were not committed to Iraq.

<sup>234</sup> *Ibid.*, 467-468, 479. This mirroring bias is on top of what Whitlock found RE: building Afghan security forces in the Western image. Barry talks about this too, but almost exclusively in terms of technology ... such advantages count for little unless stabilization operations put sufficient security forces in the populace.

<sup>235</sup> *Ibid.*, 468, 477-479. As a particular form of strategy constraint, Barry argues that NATO dysfunction robbed the Afghan security forces of the positive effects they needed to build empathy with the local population.

<sup>236</sup> *Ibid.*, 465-466, 478, 486. Although it is perhaps hard to recall now, the international community largely viewed the U.S. invasion of Afghanistan as a righteous and proportionate response to the 9/11 attacks. Moreover, NATO's contribution to Afghanistan via Article 5 of the alliance's charter initially gave the sheen of international legitimacy to the war.

the Taliban’s recruitment efforts (despite their own significant contributions to civilian casualties and collateral damage through the indiscriminate use of improvised explosive devices).<sup>237</sup>

Note Barry’s use of the clause “on their own” regarding the military, development, political, and intelligence resources applied to Afghanistan; he is not saying that strategic failure was inevitable at the time of Obama’s surge. Rather, the loss of legitimacy against the backdrop of insufficient strategic competence and poor unity of effort created an imperative for highly effective integration of political and military efforts. From the surge onward, the value of integrating military and civilian capabilities—what the U.S. military called “unified action” or “whole of government”—was shown repeatedly at the tactical level but rarely achieved operationally or strategically.<sup>238</sup> By contrast, the Taliban consistently achieved greater integration than the U.S., NATO, or the Afghan government, something that ultimately determined the strategic outcome.<sup>239</sup>

Barry attributes the Taliban’s integrative superiority to the fact that military force was more useful to their insurgent goals (to disrupt reconstruction and security) than it was for the U.S., NATO, and the Afghan government to achieve reconstruction and security.<sup>240</sup> In order for the U.S. and NATO to have competed more successfully, they needed to bring something other than military force to bear. However, military force was the primary resource available to the coalition (besides money, but the military controlled much of this as well, which will be established later), even though it was employed often in nontraditional roles. Thus, and bringing the strategic competence discussion somewhat full circle, the Taliban had a superior strategy than the U.S. and NATO in the context of effectively linking ways and means to end-states.<sup>241</sup>

Most of the primary lessons that Barry offers from this conclusion could be boilerplate, *i.e.*, it is important to properly frame strategy through the adequacy of means, and political end-states should be the foundation of all operational and

---

<sup>237</sup> Barry, *Blood, Metal and Dust*, 477.

<sup>238</sup> *Ibid.*, 481.

<sup>239</sup> *Ibid.*, 480.

<sup>240</sup> *Ibid.*, 475. Anthony King developed this idea further in his book *Command: The Twenty-First Century General*, linking diminishing utility of the military instrument to increases in campaign time and operational complexity. Within this vein, Barry talked about the U.S. and NATO losing confidence in the “utility of force” as the insurgency become more and more intractable. See also Rupert Smith, *The Utility of Force: The Art of War in the Modern World* (New York: Vintage Books, 2007).

<sup>241</sup> Barry, *Blood, Metal and Dust*, 489.

tactical activities, to name a few.<sup>242</sup> There is one lesson that is uncommon in the literature, however, and speaks directly to the goals of this dissertation. According to Barry, while strategic failure—such as occurred in Afghanistan—results from “incomplete, incoherent, and inconsistent” processes to formulate strategy, it also results from deficient monitoring and assessment of the strategy’s implementation.<sup>243</sup> This can be read as an affirmative statement for the effectiveness in oversight producing better strategic outcomes, as per SIGAR’s goals. In Barry’s tacit conception of oversight, it is most important to monitor strategy’s implementation and its effectiveness over time, with a particular eye towards how useful military force is in achieving the political end-states.<sup>244</sup> If military force proves not useful, then the principals must change how they are employing it, bring new means to bear, or change the end-states. As will be shown, Congress and Executive Branch principals failed to do these things in response to SIGAR’s findings and recommendations about the usefulness of military force in Afghanistan.

#### 2.f. Bringing It Together—Toward an Assessment Framework

The four preceding sections identified seven top-line SIGIR lessons learned—each of which were reinforced by Thomas Thayer in *War Without Fronts*—plus 15 themes, in total, mined from Craig Whitlock’s *The Afghanistan Papers* and Ben Barry’s *Blood, Metal and Dust*. The following table shows the aggregation of the SIGIR lessons with the 15 themes, distributed by source:

---

<sup>242</sup> Barry, *Blood, Metal and Dust*, 477, 489.

<sup>243</sup> *Ibid.*, 489.

<sup>244</sup> *Ibid.*, 489.

<p><b><u>SIGIR and Thayer</u></b></p> <ol style="list-style-type: none"> <li>1. Create an integrated civilian-military office to plan, execute, and be accountable for contingency rebuilding activities during stabilization and reconstruction operations.</li> <li>2. Begin rebuilding only after establishing sufficient security and focus first on small programs and projects.</li> <li>3. Ensure full host-country engagement in program and project selection, securing commitments to share costs (possibly through loans) and agreements to sustain completed projects after their transfer.</li> <li>4. Establish uniform contracting, personnel, and information management systems that all stabilization and reconstruction operations (SRO) participants use.</li> <li>5. Require robust oversight of SRO activities from the operation’s inception.</li> <li>6. Preserve and refine programs developed in Iraq, like the Commander’s Emergency Response Program (CERP) and the Provincial Reconstruction Teams (PRT), which produced successes when used judiciously.</li> <li>7. Plan comprehensively, in an integrated fashion, and have backup plans ready to go.</li> </ol>		
<p><b><u>Whitlock (Historical)</u></b></p> <ul style="list-style-type: none"> <li>• Mission creep &amp; strategic incoherency</li> <li>• Lack of cultural awareness</li> <li>• Poor unity of effort</li> <li>• No valid theory of success</li> </ul>	<p><b><u>Whitlock (Programs)</u></b></p> <ul style="list-style-type: none"> <li>• ANSF → build upon foundation of strength, avoid mirroring bias, understand motivation &amp; identity, know the enemy</li> <li>• Minimize collateral damage</li> <li>• Counter corruption</li> <li>• Battle for legitimacy</li> <li>• Development → lack of common sense, spending as the strategy, spending quickly ≠ wisely, quality control</li> </ul>	<p><b><u>Barry</u></b></p> <ul style="list-style-type: none"> <li>• Insufficient strategic competence</li> <li>• Integration</li> <li>• Unity of effort</li> <li>• Mirroring bias</li> <li>• Loss of legitimacy</li> <li>• Civilian casualties and collateral damage</li> </ul>

*Table 2.f.1. Aggregation of SIGIR, Thayer, Whitlock, and Barry*

This aggregation is the starting point to build the assessment framework that will be used to distill and categorize the findings and recommendations contained in the Special Inspector General for Afghanistan Reconstruction quarterly and lessons learned reports. The remainder of this section shows the progression of that build.

Building the assessment framework requires that the SIGIR lessons be expressed as themes, and then the entire aggregation be combined into a smaller

list; as it stands, 22 total entries (seven SIGIR lessons plus 15 themes from Whitlock and Barry) in the aggregation is too unwieldy to apply to the large body of SIGAR reports.

The below list shows the themes that seem most logically associated with the seven SIGIR lessons contained in *Learning From Iraq*, with explanations:

- Lesson #1 → Theme: Unity of effort. SIGIR’s proposal for an integrated civil-military office is a functional form of unity of command. Within U.S. military doctrine, unity of command is a preferred way to achieve unity of effort. Since unity of effort is the parent concept, and one repeated by both Barry and Whitlock, it seems prudent to use it as opposed to the more narrow and contextual unity of command.
- Lesson #2 → Theme: Security before ambition. “Ambition” accounts for those programs and projects that would come after (and presumably be supported by) security, as well as the expected increased scale of those programs and projects.
- Lesson #3 → Theme: Indigenous wherewithal. Indigenous refers to the host-country and their interests and equities. Wherewithal is a catch-all term for the host-country’s ability to pay for and sustain post-security programs and projects.
- Lesson #4 → Theme: Common systems and operating picture. Common refers to the uniformity piece and “all SRO participants.” Operating picture captures all the potential usages and outputs of the systems.
- Lesson #5 → Theme: Cradle to grave project and program management. The referenced activities reduce to programs and projects. Cradle to grave implies best industry practices applied start to finish to ensure that programs and projects are delivered on time, budget, and standard. Robust oversight is a part of said best practices.
- Lesson #6 → Theme: Reinforce success, bottom-up, inward-out. SIGIR cited CERP and PRTs as examples of relative success that should be used in future operations like Iraq. “Reinforce success” comes from the recommended future application. Also, CERP was a bottom-up program (executed at the tactical level for operational effects) and PRTs were inward-out constructs (executed at provincial level for national effects).

- Lesson #7 → Theme: Campaign mindset. As listed, the lesson is a functional definition of “campaign planning.” There are other uses of this lesson than planning, however—e.g., program design, project selection, etc.—hence the choice of the word “mindset.”

With the SIGIR lessons reconceived as themes, and striking repetitive entries across the other three lists, the aggregation now looks like this:

<b><u>SIGIR and Thayer</u></b>	<b><u>Whitlock (Historical)</u></b>	<b><u>Whitlock (Programs)</u></b>	<b><u>Barry</u></b>
<ul style="list-style-type: none"> <li>• Unity of effort</li> <li>• Security before ambition</li> <li>• Indigenous wherewithal</li> <li>• Common systems and operating picture</li> <li>• Cradle to grave project and program management</li> <li>• Reinforce success, bottom-up, inward-out</li> <li>• Campaign mindset</li> </ul>	<ul style="list-style-type: none"> <li>• Mission creep &amp; strategic incoherency</li> <li>• Lack of cultural awareness</li> <li>• <del>Poor unity of effort</del></li> <li>• No valid theory of success</li> </ul>	<ul style="list-style-type: none"> <li>• ANSF → build upon foundation of strength, avoid mirroring bias, understand motivation &amp; identity, know the enemy</li> <li>• Minimize collateral damage</li> <li>• Counter corruption</li> <li>• Battle for legitimacy</li> <li>• Development → lack of common sense, spending as the strategy, spending quickly ≠ wisely, quality control</li> </ul>	<ul style="list-style-type: none"> <li>• Insufficient strategic competence</li> <li>• Integration</li> <li>• <del>Unity of effort</del></li> <li>• <del>Mirroring bias</del></li> <li>• <del>Loss of legitimacy</del></li> <li>• <del>Civilian casualties and collateral damage</del></li> </ul>

*Table 2.f.2. Aggregation with SIGIR simplified and repeated entries removed*

Seventeen total entries are still too many for an assessment framework, so consolidation is in order. Some of the themes are variations or subsets of others, and so simple combinations achieve part of the needed consolidation. These combinations are:

- “Unity of effort” (SIGIR) includes “common systems and operating picture” (also SIGIR).
- Applying the counterfactual, strategic competence in Barry’s meaning of the phrase would have conceivably known the enemy (Whitlock), recognized and operationalized the battle for legitimacy (Whitlock), been guided by a valid theory of success (Whitlock), and reflected a campaign mindset (SIGIR).
- “Cradle to grave project and program management” (SIGIR) contains everything that Whitlock found thematically about development (lack of common sense, spending as the strategy, spending quickly ≠ wisely, quality control). To keep this concept as broad as possible—*i.e.*, to account for other reconstruction or development activities beyond programs and constitutive projects—it simplifies to “cradle to grave management.”

Accounting for the strikethroughs and combinations provides the following simplification of the list of aggregated themes, still distributed by source:

<b><u>SIGIR and Thayer</u></b>	<b><u>Whitlock (Historical)</u></b>	<b><u>Whitlock (Programs)</u></b>	<b><u>Barry</u></b>
<ul style="list-style-type: none"> <li>• Unity of effort</li> <li>• Security before ambition</li> <li>• Indigenous wherewithal</li> <li>• Cradle to grave management</li> <li>• Reinforce success, bottom-up, inward-out</li> </ul>	<ul style="list-style-type: none"> <li>• Mission creep &amp; strategic incoherency</li> <li>• Lack of cultural awareness</li> </ul>	<ul style="list-style-type: none"> <li>• ANSF → build upon foundation of strength, avoid mirroring bias, understand motivation &amp; identity</li> <li>• Minimize collateral damage</li> <li>• Counter corruption</li> </ul>	<ul style="list-style-type: none"> <li>• Insufficient strategic competence</li> <li>• Integration</li> </ul>

*Table 2.f.3. Aggregation resulting from simple combinations*

The final bit of consolidation comes from complex combinations of remaining related themes into broader concepts:

- “Security before ambition” (SIGIR) and “build upon foundation of strength” that Whitlock found for development of the Afghan National Security Forces both speak to the larger idea of “seeking success.” Combining this, then, with “reinforce success, bottom-up, inward-out” (also SIGIR) gives “seek and reinforce success.”
- “Indigenous wherewithal” (SIGIR) provides a litmus test of sorts for whether a program or project is suitable (*i.e.*, can be accomplished with resources available) for a host nation. Similarly, “avoid mirroring bias” and “understand motivation & identity” of host nation recipients—both from Whitlock—indicate a program or project’s acceptability (*i.e.*, achieves the intended purpose/effect). Combining these with the Whitlock’s other finding of “lack of cultural awareness” gives “cultural awareness, suitability, and acceptability.”
- “Integration” (Barry) and “insufficient strategic competence” from how it was combined above both relate to “mission creep and strategic incoherency,” the former because better integration of the Afghanistan mission would have probably countered the observed mission creep, and “strategic” directly links the latter. Also, the original restatement of SIGIR lesson #7 to “campaign mindset” included planning in an integrated fashion. To account for the effects of mission creep and to use affirmative language, the combination should read as “strategic and operational coherency.”

The net result of these combinations (decoupled from their sources) is the final assessment framework, presented in Table 2.f.4 on the next page. Again, this framework will be used in the next two chapters towards content analysis of the SIGAR quarterly and lessons learned reports to determine SIGAR’s failures to audit as well as their auditing of failure. Comparing the two will provide a holistic characterization of SIGAR’s work, with the organization having met its mandate if their auditing of failure outweigh their failures to audit.



1. Unity of effort.
<ul style="list-style-type: none"> <li>a. Create an integrated civilian-military office to plan, execute, and be accountable for contingency rebuilding activities during SRO.</li> <li>b. Common systems and operating picture.</li> <li>c. Establish uniform contracting, personnel, and information management systems that all stabilization and reconstruction operations (SRO) participants use.</li> </ul>
2. Seek and reinforce success.
<ul style="list-style-type: none"> <li>a. Begin rebuilding only after establishing sufficient security and focus first on small programs and projects.</li> <li>b. Security before ambition.</li> <li>c. Build upon a foundation of strength.</li> <li>d. Reinforce success, bottom-up, inward-out.</li> <li>e. Preserve and refine programs developed in Iraq, like the CERP and PRT program, which produced successes when used judiciously.</li> </ul>
3. Cultural awareness, suitability, and acceptability.
<ul style="list-style-type: none"> <li>a. Ensure full host-country engagement in program and project selection, securing commitments to share costs (possibly through loans) and agreements to sustain completed projects after their transfer.</li> <li>b. Indigenous wherewithal.</li> <li>c. Avoid mirroring bias.</li> <li>d. Understand motivation and identity.</li> <li>e. Lack of cultural awareness.</li> </ul>
4. Cradle to grave management.
<ul style="list-style-type: none"> <li>a. Require robust oversight of SRO activities from the operation's inception.</li> <li>b. Cradle to grave project and program management.</li> <li>c. Lack of common sense.</li> <li>d. Spending as the strategy.</li> <li>e. Spending quickly ≠ spending wisely.</li> <li>f. Quality control.</li> </ul>
5. Strategic and operational coherency.
<ul style="list-style-type: none"> <li>a. Plan comprehensively, in an integrated fashion, have backup plans ready to go.</li> <li>b. Campaign mindset.<sup>245</sup></li> <li>c. Incoherent strategy as a product of mission creep.</li> <li>d. No valid theory of success.</li> <li>e. Know the enemy.</li> <li>f. Battle for legitimacy.</li> <li>g. Integration.</li> <li>h. Insufficient strategic competence.</li> </ul>
6. Minimize collateral damage. <sup>246</sup>
7. Counter corruption.

*Table 2.f.4. Final assessment framework*

<sup>245</sup> This includes assessing the campaign with meaningful metrics to enable effective decision-making.

<sup>246</sup> Civilian casualties are part of collateral damage.

\*\*\*\*\*

This chapter developed an objective framework to assess the SIGAR quarterly and lessons learned reports, using four sources—lessons learned from the Special Inspector General for Iraq Reconstruction; conclusions from the systems analysis of the Vietnam War contained in Thomas Thayer’s *War Without Fronts*; themes mined from Craig Whitlock’s independent analysis of SIGAR’s lessons learned data (published as *The Afghanistan Papers*); and Ben Barry’s analysis of Iraq and Afghanistan (published as *Blood, Metal and Dust*). These particular sources were selected to ensure that the resultant framework was epistemologically complete, with the SIGIR lessons learned and *The Afghanistan Papers* being the only sources of their respective types. Thayer and Barry were selected because of the consistency of their analytical methods with how SIGAR undertook its work. Moreover, both books contain conclusions or themes that affirm the special inspector general model and its potential utility to improve strategic outcomes through enhanced oversight. Other sources could have been used in lieu of or in addition to Thayer and Barry (e.g., the other Afghanistan histories described in the essay appended to the Bibliography and Reference List), but these would have been comparatively lacking in their analytical methods and/or duplicative to the framework being developed.

Thayer’s conclusions in *War Without Fronts* confirmed SIGIR’s lessons learned. Restating these lessons as themes and then combining them with the themes mined from *The Afghanistan Papers* and *Blood, Metal and Dust* primed the objective framework. To complete development of the framework into a useful form, however, it was necessary to combine and consolidate themes, a process that took the framework from the 22 initial elements to seven final ones. These final thematic elements are: (1) unity of effort; (2) seek and reinforce success; (3) cultural awareness, suitability, and acceptability; (4) cradle to grave management; (5) strategic and operational coherency; (6) minimize collateral damage; and (7) counter corruption.

The framework developed in this chapter will be used to organize and discern commonalities across the hundreds of findings and recommendations SIGAR made across the several thousand pages it published within its body of quarterly and lessons learned reports. In the next two chapters, this framework will support content analysis of the SIGAR reports, which is basically a sorting process—read each SIGAR report, extract findings and recommendations, and then locate them under one of the thematic elements of the framework. The elements

that have fewer findings or recommendations will be associated with SIGAR's failure to audit (Chapter 3), with higher represented themes constituting SIGAR's auditing of failure (Chapter 4). This is all to get a sense of how SIGAR performed against its mandate; if its auditing of failure measurably outweighed its failures to audit, then it can be concluded that SIGAR met its mandate and maximized Congress' oversight potential. As the next two chapters will show, SIGAR in fact met its mandate. Accordingly, attribution for the apparent failure of oversight in Afghanistan falls to the principals—the Executive Branch agencies and departments failing to use SIGAR's findings and recommendations towards program improvement, and Congress failing to enforce program improvement via legislative action. This analysis will be the subject of Chapter 5.

**(This page intentionally left blank.)**

### Chapter 3: SIGAR’s Failure to Audit

Analyzing the Special Inspector General for Afghanistan Reconstruction quarterly and lessons learned reports will demonstrate SIGAR’s “failure to audit” as well as their auditing of failure. As explained in the last chapter, the content analysis for each report involved reading them in detail to identify SIGAR’s findings and recommendations, and then sorting these results under the appropriate thematic element of the assessment framework. Consequently, this chapter and the next do not provide a full discussion of each report, but rather a summary of the findings and recommendations for each framework element. Text analytics software from Provalis Research helped with the process of extracting findings and recommendations from the reports. Each report was initially read without aid, and then keyword dictionaries such as below were built from Table 2.f.4:<sup>247</sup>

Stabilization, reconstruction	Taliban, enemy, al-Qaeda, insurgent
Project, program	Legitimacy, local
Strategy, operations	Whole of government, interagency
Integrated, systems	Spending, development, governance
Civilian casualties, CIVCAS	Quality, contract, oversight
Collateral damage	Contingency, success
Anti-/counter-/corruption	Rebuild, engagement
Campaign, cultural	Loan, agreement
Indigenous, host, nation	Sustain, cost, plan
Security, forces	Mission, unity, unified

*Table 3.1. Representative keyword dictionary for text analytics software*

These dictionaries provided an assurance check that all unique, program-level findings and recommendations were extracted from the SIGAR reports for subsequent placement into the appropriate assessment framework theme. Cross-referencing the results of the unaided reading of the reports with the software’s results showed that, in fact, no findings or recommendations had been missed. (See Appendix A for a more complete breakdown of each report).

---

<sup>247</sup> The table is “representative” since the text analytics software automatically searched for all synonyms (from its built-in dictionary) and variants from a single word prompt. It also generated common word combinations and phrases that could be re-searched as strings instead of single word prompts.

SIGAR's quarterly reports under John Sopko had two primary components—a review of all SIGAR oversight activities for the quarter, plus an update of the Executive Branch reconstruction programs. This reconstruction update typically included a status of funds and an overview of quarterly developments for Afghan security, governance, and economic and social development (the same programs from last chapter's analysis of *The Afghanistan Papers*). The first component of the reports generally correlated to SIGAR's performance auditing, and the second component to SIGAR's reporting (as informed by their own observations as well as those received from the Executive Branch agencies in the Overseas Contingency Operations Planning Group).<sup>248</sup>

The lessons learned reports were less structured, but typically appended new interview data with past findings for a report's topic of interest. As such, the lessons learned reports usually did not have new findings but delivered many of SIGAR's strongest recommendations (particularly those associated with specific legislative actions, as will be seen in Chapter 5). Of the 11 lessons learned reports produced by SIGAR over the time period considered by this dissertation (2012-2021), the eight summarized in Appendix B contain the most relevant recommendations.<sup>249</sup>

From the content analysis described above, this chapter identifies and catalogs which of the assessment framework's themes are comparatively underrepresented in SIGAR's findings and recommendations. These can be classified as "failures to audit," a necessary determination to assess SIGAR's performance against its mandate. Consider the following table, which shows the distribution of SIGAR's findings by framework element for each of the 38 quarterly reports.

---

<sup>248</sup> Refer back to Chapter 1 for an explanation of the Overseas Contingency Operations Planning Group and SIGAR's leadership of it.

<sup>249</sup> The remaining three lessons learned reports are *Reintegration of Ex-Combatants*, *Elections*, and *Support for Gender Equality*. These reports are omitted from Appendix B for clarity/brevity, or because they did not contain specific recommendations.

	<u>Assessment Framework Theme</u>	<u>Total # of Findings</u>	<u>Mean Findings/Report</u>
Failures to Audit	1. Minimize collateral damage	3	0.08
	2. Seek and reinforce success	23	0.61
	3. Counter corruption	44	1.16
Auditing of Failure	4. Cradle to grave management	77	2.03
	5. Cultural awareness, suitability, and acceptability	88	2.32
	6. Unity of effort	99	2.61
	7. Strategic and operational coherency	156	4.11

*Table 3.2. Distribution of SIGAR’s findings by framework element*

As the dashed demarcation line indicates, three themes have consistently lesser representation in the reports and thus constitute SIGAR’s failure to audit: (1) **minimize collateral damage**; (2) **seek and reinforce success**; and (3) **counter corruption**. Each of these themes has a mean number of findings per report at or below 1.00, with **minimize collateral damage** being the least represented at 0.08.<sup>250</sup> The four themes with greater representation—SIGAR’s auditing of failure—are: (4) **cradle to grave management**; (5) **cultural awareness, suitability, and acceptability**; (6) **unity of effort**; and (7) **strategic and operational coherency**. Each of these themes has a mean number of findings per report above 2.00, with **strategic and operational coherency** being the most represented at 4.11. The process of assigning a finding to a theme contains multiple potential selection biases, granted, but this acknowledgement does not detract from the overall analysis since the quarterly report contents will be described in total between this chapter and the next one.<sup>251</sup> Again, the framework contains major themes for military interventions of the Afghanistan type, compiled objectively from four separate sources in an epistemically complete way. There is no reason to expect that SIGAR’s findings and recommendations would not be co-equally distributed across the themes since the Special Inspector General for Iraq Reconstruction, Thomas Thayer, Ben Barry, and Craig Whitlock did not indicate otherwise for their respective contributions to the framework. Thus, it is fair to

<sup>250</sup> The bold scheme is adopted here and in the next chapter to make it easier for the reader to see how the themes (framework elements) thread through the content analysis of the SIGAR reports.

<sup>251</sup> Potential selection biases include what constitutes a finding, how findings should be theme-categorized (especially in cases where a finding cross-cuts multiple themes), and the number of definitional elements assigned to a particular theme (more robust themes would possibly have more findings by construction).

associate SIGAR’s “failure to audit” with assessment framework themes that they should have examined more in depth.

So, what did the reports say (or not) about the underrepresented themes? The least of them, **minimize collateral damage**, only had three total findings across the 38 quarterly reports. Recall that the definition for this theme included civilian casualties. The first finding came from a July 2013 review of improvised explosive device (IED) protection systems, which determined that so-called “culvert denial systems” had not been installed or were not functioning properly, in violation of contract requirements.<sup>252</sup> Although the denial systems were primarily intended to protect U.S. and coalition troops, Afghan civilians transiting the same routes were just as susceptible to IEDs and the report recognized the loss of this benefit.

The next explicit finding was a citation of survey data in the January 2016 quarterly report that indicated the proportion of Afghans who feared for their personal safety was at the highest point since 2006. Additionally, the survey showed that 40% of Afghans would leave the country if able, which risked a “brain drain” under favorable emigration conditions.<sup>253</sup> These survey results reflected the steadily degrading security situation with the Afghan security forces moving “in the lead” for combat operations pursuant to the transition from the International Security Assistance Force to the Resolute Support mission, as well as with the Taliban’s full resurgence after their initial success at Kunduz in September 2015. A data point from the United Nations Assistance Mission in Afghanistan (UNAMA) in the April 2017 report showed even further degradation, with SIGAR explaining that quarter had the highest civilian casualty rate since reporting began in 2009.<sup>254</sup>

These were important findings, but the relatively sparse distribution over the 38 reports lessened their impact. SIGAR did not address the collateral damage issue in the same context that *The Afghanistan Papers* had, *i.e.*, the negative effects of counter-terror raids as well as the Afghan security forces’ overreliance on U.S.

---

<sup>252</sup> SIGAR, *Improvised Explosive Devices: Unclear Whether Culvert Denial System to Protect Troops are Functioning or Were Ever Installed* (Washington, DC; GPO, 2013), <https://www.sigar.mil/pdf/investigations/SIGAR-SP-13-8.pdf>. Culvert denial systems were physical barriers to prevent IED makers from placing devices in culverts, which are desirable target locations given the undersurface blast effect.

<sup>253</sup> SIGAR, *Quarterly Report to the United States Congress | January 30, 2016* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/quarterlyreports/2016-01-30qr.pdf>.

<sup>254</sup> SIGAR, *Quarterly Report to the United States Congress | April 30, 2017* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/quarterlyreports/2017-04-30qr.pdf>.



and NATO firepower. Moreover, SIGAR offered no substantive recommendations to Congress or the Executive Branch on ways to minimize collateral damage.

This perhaps can be excused, however. Since the Department of Defense, the State Department, or the United States Agency for International Development—as the three main Executive Branch agencies with program operating responsibilities in Afghanistan—did not have any programs dedicated to minimizing collateral damage, SIGAR could not directly audit against this theme. Even so, the quarterly reports did not generally ignore the issues of collateral damage and civilian casualties despite the dearth of SIGAR findings. The “Security” sections of the reports addressed all aspects of the degrading security situation, just not in the context of SIGAR’s oversight work.<sup>255</sup> Regardless, given the nature of their mandate and the multitude of direct communication channels available to them, SIGAR could have sounded the alarm to Congress if they truly believed that the failure to **minimize collateral damage** was abetting the legitimacy crisis of the Afghan government and its security forces. The fact that they did not suggests that SIGAR did not see it as a major contributor.

**Seek and reinforce success** was the second least represented theme, with 23 findings distributed across the 38 quarterly reports. Recall that this theme was partly defined by the Special Inspector General for Iraq Reconstruction’s recommendation to preserve the Commander’s Emergency Response Program (CERP) and Provincial Reconstruction Teams, both of which produced successes in Iraq. In advance of the transition from ISAF to Resolute Support authorities, however, the Afghan government asked that the PRTs be progressively disbanded as a condition of a U.S.-Afghanistan strategic partnership agreement. SIGAR notified Congress of this condition in the July 2012 quarterly report, and then advised in the October 2012 report that a lack of PRTs would increase the difficulty in implementing and monitoring reconstruction projects at the local level.<sup>256</sup> There was no further discussion of PRTs or the opportunity costs of their disbandment in subsequent quarterly reports, or through SIGAR’s lessons learned program.

---

<sup>255</sup> The Security section of the reports simply summarized what the Department of Defense was already reporting through other channels and thus could not be considered SIGAR “findings.”

<sup>256</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2012* (Washington, DC: GPO, 2012), <https://www.sigar.mil/pdf/quarterlyreports/2012-07-30qr.pdf>. See also SIGAR, *Quarterly Report to the United States Congress | October 30, 2012* (Washington, DC: GPO, 2012), <https://www.sigar.mil/pdf/quarterlyreports/2012-10-30qr.pdf>.

SIGAR had more cause and opportunity to comment on CERP, as this program persisted through fiscal year 2018. Its findings were consistently negative. Although the program—like in Iraq—was designed to enable local commanders to respond to urgent humanitarian relief and reconstruction requirements (*i.e.*, water and sanitation, food production and distribution, electricity, health care, and education), it was compromised by poor data collection and a corresponding inability to assess the impact of its projects.<sup>257</sup> The culminating program audit correlated this assessment failure to \$1.5 billion in obligations (out of \$2.6 billion total) for the height of the program in fiscal years 2009 through 2013.<sup>258</sup> Leading up to this, at least 17 different SIGAR reviews, inspections, and alerts highlighted poor project management for numerous CERP-funded education, medical, and electrical projects throughout the country.<sup>259</sup>

Craig Whitlock’s book appears to be more critical of Afghanistan CERP than the SIGAR quarterly reports, characterizing the program’s funds as unaccountable “walkaround money” for local commanders that particularly fueled corruption problems country wide.<sup>260</sup> While SIGAR did not use this loaded language, it made the same point somewhat consistently throughout the lessons learned program. In *Corruption in Conflict*, SIGAR reminded Congress that appropriators had already singled out CERP projects as an area of concern in the 2009 Congressional Commission on Wartime Accounting.<sup>261</sup> In *Private Sector Development and Economic Growth* (2018), *Stabilization* (2018), and *The Risk of Doing the Wrong Thing Perfectly* (2021), SIGAR progressively built its own

---

<sup>257</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2018* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/quarterlyreports/2018-07-30qr.pdf>.

<sup>258</sup> SIGAR, *Commander’s Emergency Response Program: DOD Has Not Determined the Full Extent to Which Its Program and Projects Achieved Their Objectives and Goals in Afghanistan* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/audits/SIGAR-18-45-AR.pdf>. There was a decline in CERP-related activity and obligation rates beginning in fiscal year 2012. See SIGAR, *Department of Defense Commander’s Emergency Response Program (CERP): Priorities and Spending in Afghanistan for Fiscal Years 2004-2014* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/special%20projects/SIGAR-15-49-SP.pdf>.

<sup>259</sup> Reviews 17-53-SP, 17-66-SP, 18-02-SP, 18-17-SP, 18-31-SP, 18-40-SP, 18-67-SP, 19-10-SP; Inspections 13-10-IP, 14-10-IP, 14-31-IP; Alerts 13-5-SP, 18-32-SP, 18-36-SP, 18-39-SP; and Audits 13-2-AR, 13-7-AR, all available on <https://www.sigar.mil>.

<sup>260</sup> See Commission on Wartime Contracting in Iraq and Afghanistan, *At What Cost? Contingency Contracting in Iraq and Afghanistan* (Washington, DC: GPO, 2009).

<sup>261</sup> SIGAR, *Corruption in Conflict: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2016): 37, <https://www.sigar.mil/pdf/lessonslearned/SIGAR-16-58-LL.pdf>.

version of the “fueling corruption” argument.<sup>262</sup> However, all this argumentation in the lessons learned reports only resulted in a single top-line recommendation, and a banal one at that. The 2018 *Stabilization* report included the recommendation that DoD develop “measures of effectiveness for any CERP-like program in ... future [military interventions].”<sup>263</sup> While fine to ensure that the mistakes of Afghanistan did not get repeated, this recommendation did nothing to advance strategic goals for the remaining three years of the U.S. commitment, nor did it challenge Congress to hold the DoD to near-term account for its demonstrated program failures.

SIGAR did not have much to offer either for the remaining definitional elements of **seek and reinforce success**. An early comment from a Brookings Institution scholar cited by SIGAR acknowledged that the Afghan security forces—in advance of their transition to the lead under Resolute Support—“continue[d] to suffer from deeply inadequate logistical, sustainment, and other support capabilities and [were] also deeply pervaded by corruption, nepotism, and ethnic and patronage fissures.”<sup>264</sup> SIGAR added their own observation that widespread illiteracy, high casualty and desertion rates, and the insurgency’s persistence also constrained the effectiveness of the security forces.<sup>265</sup>

While SIGAR would interrogate these factors in various program performance audits, they did not offer any affirmative findings or recommendations towards the improvement of the Afghan security forces. Again, the spirit of the **seek and reinforce success** theme was to capitalize on what the Afghan security forces were already good at, and then reinforce the attendant developmental successes in a bottom-up fashion. It seemed like no one—not SIGAR, not Congress, not the Executive Branch agencies—was seeking to adjust the security force assistance efforts towards defining this foundation and then

---

<sup>262</sup> SIGAR, *Private Sector Development and Economic Growth: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-18-38-LL.pdf>. See also SIGAR, *Stabilization: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-18-48-LL.pdf>; and SIGAR, *The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-41-LL.pdf>.

<sup>263</sup> SIGAR, *Stabilization*, 198.

<sup>264</sup> SIGAR, *Quarterly Report to the United States Congress | January 30, 2014* (Washington, DC: GPO, 2014): 5, <https://www.sigar.mil/pdf/quarterlyreports/2014-01-30qr.pdf>.

<sup>265</sup> SIGAR, *Quarterly Report | January 30, 2014*, 6.

building upon it, rather only just fixing what the Afghans were evidently bad at (or had never learned how to do). The issue with this approach is that the things that the Afghan security forces were bad at—such as planning, administration, supply, and multi-echelon operations—were systematic to the whole of Afghanistan’s development. The potential small victories, which possibly could have been aggregated into something much larger, got lost in the exclusive focus on just the systematic problems. This was a flawed strategic choice, and thus well within SIGAR’s purview to detect and criticize.

To be fair, SIGAR did issue findings on the Afghan security forces that, while negative, were at least scale-appropriate to the **seek and reinforce success** theme. In the July 2013 quarterly report, a SIGAR audit identified that the Executive agencies and other mission partners were employing private risk management companies to offset capability gaps and excessive contract costs in the Afghan Public Protection Force, a state-owned security services enterprise.<sup>266</sup> A later audit attributed the disproportionate number of casualties in the Afghan National Police to poor force posture that left units vulnerable to attack at static checkpoints.<sup>267</sup>

SIGAR also recognized the “security before ambition” aspect of the **seek and reinforce success** theme in various audits that cataloged DoD’s and USAID’s failures with large-scale capital projects, especially in the electrical and transportation sectors. The underlying logic for these projects was sound ... for example, security and economic development are linked to reliable supplies of electricity and navigable roads ... but one could not fix all of Afghanistan’s infrastructure problems in a particular sector in one fell swoop. In this spirit, SIGAR consistently cautioned that large-scale infrastructure projects were too risky, and that “distributed” projects offered “better likelihood for success.”<sup>268</sup>

---

<sup>266</sup> SIGAR, *Afghanistan Public Protection Force: Concerns Remain about Force’s Capabilities and Costs* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/audits/SIGAR%20Audit%2013-15%20APPF.pdf>. The Afghan Uniformed Police force was composed of the Afghan National Police and the Afghan Local Police.

<sup>267</sup> SIGAR, *Quarterly Report to the United States Congress | April 30, 2016* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/quarterlyreports/2016-04-30qr.pdf>. Afghan National Police were also being used as personal bodyguards for militia leaders in some cases, another form of poor force posture.

<sup>268</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2016* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/quarterlyreports/2016-07-30qr.pdf>. Transportation sector audits included SIGAR, *Afghanistan’s Road Infrastructure*:

For the electrical projects, DoD and USAID partitioned Afghanistan's nascent grid into northern and southern portions, which were to be fed by legacy hydroelectric power dams (the most prominent being the Kajaki Dam on the Helmand River, associated with the southern partition). The agencies could not deliver on these partitions in total; although some projects were realized, others failed which prevented full system integration and follow-on commercialization.<sup>269</sup> The factors that contributed to these project failures were not unique to the electrical sector and speak to SIGAR's findings in other themes from the assessment framework—poor Afghan ministerial capacity, lack of skilled technical labor, corruption, and difficult site conditions.<sup>270</sup> These factors simply added to the challenges inherent with project management, evaluation, and sustainability. As a result of the selected project failures, DoD and USAID had to implement bridging solutions that improved overall rates of national electrification but were not linked to viable long-term power generation plans, a criticism that SIGAR strongly levied in the context of **strategic and operational coherency** (to be explained in the next chapter).<sup>271</sup>

Notwithstanding these common aggravating factors, DoD and USAID's failures with the power generation grids exemplify misplaced ambition because

---

*Sustainment Challenges and Lack of Repairs Put U.S. Investment at Risk* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/audits/SIGAR-17-11-AR.pdf>; and SIGAR, *Afghanistan's Ring Road from Qeysar to Laman: After More Than 12 Years and Over \$249 Million Spent, the Project is Only 15 Percent Complete* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/special%20projects/SIGAR-18-57-SP.pdf>.

<sup>269</sup> SIGAR, *Afghanistan's Energy Sector: USAID and DOD Did Not Consistently Collect and Report Performance Data on Projects Related to Kajaki Dam, and Concerns Exist Regarding Sustainability* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/audits/SIGAR-19-37-AR.pdf>. RE: commercialization, see SIGAR, *USAID's Power Transmission Expansion and Connectivity Project: The Project is Behind Schedule, and Questions Remain about the Afghan Government's Ability to Use and Maintain the New Power Infrastructure* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/audits/SIGAR-19-57-AR.pdf>.

<sup>270</sup> SIGAR, *Quarterly Report | July 30, 2016*. A signature project failure that showed a confluence of these factors was USAID's \$355 million investment in the Tarakhil Power Plant, which only operated as 2.2% capacity despite being designed to increase power availability to the national grid by 20% or more; see John Sopko to The Honorable Alfonso E. Lenhardt (Acting Administrator, USAID) and Mr. William Hammink (USAID Mission Director for Afghanistan), Inquiry Letter 15-65-SP, June 19, 2015, <https://www.sigar.mil/pdf/special%20projects/SIGAR-15-65-SP.pdf>.

<sup>271</sup> John Sopko to Lieutenant General Thomas P. Bostick (Commanding General, U.S. Army Corps of Engineers), Inquiry Letter 14-86-SP, July 31, 2014, <https://www.sigar.mil/pdf/special%20projects/SIGAR-14-86-SP.pdf>.

these were some of the few infrastructure programs that had a strong technological component. As SIGAR highlighted in the July 2016 quarterly report, even highly industrialized countries struggle with “forecasting technology, output, demand, and costs” in the provision of essential services.<sup>272</sup> These areas of expected struggle became “even more fraught with uncertainty” in an unsecure Afghanistan, to the extent that prudent planners should have recognized that any large-scale capital project would have been very difficult to execute.<sup>273</sup>

On the security side of the “security before ambition” piece, SIGAR commented first in the July 2013 quarterly report that creating robust Afghan security forces would be futile without institutionalizing the contracting and procurement activities to sustain them, and then in April 2017 that if security were absent, all the other nonmilitary development initiatives would be compromised.<sup>274</sup>

Interestingly, despite the prominence of the Pakistan sanctuary issue in *The Afghanistan Papers*, it only appears as a SIGAR finding in a single quarterly report.<sup>275</sup> Pakistan is mentioned more routinely in the lessons learned reports, but only narratively; none of these reports’ formal findings, lessons, or recommendations call out Pakistan sanctuary for the attention of Congress or any of the Executive Branch agencies. Then again, addressing the Pakistan sanctuary issue was more a matter of policy than strategy, and there was no corresponding agency-level program that SIGAR could do a performance audit against. Regardless, and as established in Chapters 1 and 2, an inspector general has choices to make about what they audit *vis-à-vis* resources limitations and other factors. Omissions or under-representations do not *per se* indicate that the inspector general is not meeting their mandate.

---

<sup>272</sup> SIGAR, *Quarterly Report | July 30, 2016*.

<sup>273</sup> In total, the U.S. government spent at least \$2.4 billion on capital assets in Afghanistan that were unused (or not used for intended purpose), abandoned, or deliberately destroyed, for a variety of reasons that crosscut the themes in the assessment framework. See SIGAR, *U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than \$2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/evaluations/SIGAR-21-20-IP.pdf>.

<sup>274</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2013* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/quarterlyreports/2013-07-30qr.pdf>. See also SIGAR, *Quarterly Report | April 30, 2017*.

<sup>275</sup> SIGAR, *Quarterly Report to the United States Congress | October 30, 2013* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/quarterlyreports/2013-10-30qr.pdf>. Also, the SIGAR finding was a cross-reference of an official DoD report.

**Counter corruption** is at the leading edge of the “higher priority” space for SIGAR’s work. There are almost double the number of findings (44) for this theme than for **seek and reinforce success**, and the composition of the findings more closely overlaps Whitlock’s narrative and starts to get into program specifics. SIGAR identified several programs that abetted Afghan corruption, by way of both structure and program administration. Many of the programs that SIGAR cited were the responsibility of the Combined Security Transition Command—Afghanistan (CSTC-A), the multinational, U.S.-led military organization that had the formal mission to build the Afghan security forces. One of SIGAR’s first audits under John Sopko’s leadership identified CSTC-A’s poor internal control of bulk purchase agreements within the Afghan National Army and Afghan National Police fuel programs.<sup>276</sup> CSTC-A paid Afghan vendors without verifying the quantity and quality of fuel deliveries, which enabled unit commanders to skim off the top and re-sell fuel on the black market. Moreover, CSTC-A also failed to verify whether the vendors originally purchased fuel in Iran, which would have been a violation of U.S. law.<sup>277</sup>

Another early set of audits—building upon work that SIGAR began in 2011—identified similarly poor internal controls and pathways to corruption in how CSTC-A accounted for and paid members of the Afghan security forces. Until they implemented an automated personnel and pay tracking system in the 2018 timeframe, CSTC-A relied on the Afghans themselves to verify enrollment numbers and distribute salaries. This incentivized unit commanders to falsify records to collect daily food stipends, as well as to enroll “ghost soldiers” to inflate their unit end strength and thus claim a higher-than-authorized payout from the Ministry of Defense’s central distribution.<sup>278</sup> This inflation and skimming existed

---

<sup>276</sup> SIGAR, *DOD Improved Its Accountability for Vehicles Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring Findings* (Washington, DC: GPO, 2012), <https://www.sigar.mil/pdf/audits/2012-01-12audit-12-04.pdf>. See also SIGAR, *Afghan National Army: Controls Over Fuel for Vehicles, Generators, and Power Plants Need Strengthening to Prevent Fraud, Waste, and Abuse* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/audits/2013-01-24audit-13-4.pdf>.

<sup>277</sup> SIGAR, *Afghan National Police Fuel Program: Concerted Efforts Needed to Strengthen Oversight of U.S. Funds* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/audits/SIGAR-14-1-AR.pdf>.

<sup>278</sup> SIGAR, *Quarterly Report to the United States Congress | April 30, 2014* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/quarterlyreports/2014-04-30qr.pdf>. See also John Sopko to Helen Clark (Administrator, United Nations Development Program), Inquiry Letter 14-57-SP, May 13, 2014, <https://www.sigar.mil/pdf/special%20projects/SIGAR-14-57-SP.pdf>.

at depth in the unit hierarchy, which had the net effect of conveying a much larger (and ostensibly more capable) Afghan security architecture on paper than actually existed.<sup>279</sup> The corruption extended to the distribution of pay for the real soldiers (although many of them often only showed up come payday); for the ANP especially, the ministerial “trusted agent” system cost members as much as 50% of their salary in petty bribery and other losses.<sup>280</sup>

Additional CSTC-A program failures included mismanagement of sensitive defense articles transferred to the Afghan government, as well as inconsistent application of penalties against their partner Afghan ministries when they failed to meet various fiduciary obligations.<sup>281</sup> Regarding the latter, SIGAR’s January 2017 quarterly report cited the DoD Inspector General’s finding that Afghan provincial leaders were entering into informal agreements with various contractors, despite not having the authority to make budget obligations. This obviously invited favoritism and kickbacks—the same things that U.S. fiduciaries would go to jail for—but CSTC-A tacitly endorsed the practice by not penalizing it.<sup>282</sup>

Other Executive Branch agencies also tacitly endorsed corruption in their programs. In the January 2013 quarterly report, SIGAR identified that passengers designated as VIPs by the Afghan government were consistently allowed to bypass currency controls at the international airport in Kabul.<sup>283</sup> Although the U.S. Department of Homeland Security explained their engagement on this issue and the attendant smuggling concerns, there was no significant improvement by the time

---

<sup>279</sup> SIGAR, *Quarterly Report* | April 30, 2016.

<sup>280</sup> SIGAR, *Quarterly Report to the United States Congress* | April 30, 2015 (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/quarterlyreports/2015-04-30qr.pdf>.

<sup>281</sup> SIGAR, *Quarterly Report to the United States Congress* | January 30, 2021 (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/quarterlyreports/2021-01-30qr.pdf>. See also SIGAR, *Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/audits/SIGAR-21-11-AR.pdf>.

Notwithstanding, SIGAR acknowledged that there was perhaps little practical effect in extracting penalties from funds that the Afghans would struggle with spending anyways.

<sup>282</sup> SIGAR, *Quarterly Report to the United States Congress* | January 30, 2017 (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/quarterlyreports/2017-01-30qr.pdf>.

<sup>283</sup> SIGAR, *Quarterly Report to the United States Congress* | January 30, 2013 (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/quarterlyreports/2013-01-30qr.pdf>. See also SIGAR, *Anti-Corruption Measures: Persistent Problems Exist in Monitoring Bulk Cash Flows at Kabul International Airport* (Washington, DC: GPO, 2012), <https://www.sigar.mil/pdf/alerts/2012-12-11-alert-sp-13-1.pdf>.



SIGAR re-investigated in early 2021.<sup>284</sup> SIGAR subsequently found that the Afghan government had illegally levied over \$1 billion in business taxes on U.S.-funded contractors operating in Afghanistan.<sup>285</sup> This understandably attracted significant Congressional attention and a firm commitment from the State Department to correct, but the business tax issue remained a problem until the U.S. withdrawal from Afghanistan.<sup>286</sup>

Notwithstanding these program failures, the United States recognized—as SIGIR and Thomas Thayer had cautioned from the Iraq and Vietnam experiences, and as Whitlock identified in *The Afghanistan Papers*—that corruption was an existential risk to the Afghanistan mission, and attempted to do something about it in turn.<sup>287</sup> A U.S. Joint Staff report commissioned in late 2013 by then-Commander of U.S. Forces Afghanistan (USFOR-A) and the International Security Assistance Force, Marine General Joseph Dunford, acknowledged that the U.S. initially fostered a political climate in Afghanistan conducive to corruption, and then helped it grow with the release of huge amounts of assistance monies in an environment of poor program management and weak governance.<sup>288</sup> The report further acknowledged that the failure to develop a comprehensive U.S. strategy reduced the effectiveness of various anti- and counter-corruption programs.<sup>289</sup> SIGAR had

---

<sup>284</sup> John Sopko to Her Excellency Roya Rahmani (Ambassador of the Islamic Republic of Afghanistan), Review 21-15-SP, December 22, 2020, <https://www.sigar.mil/pdf/special%20projects/IG-Sopko-Letter-to-Ambassador-Rahmani-Re-Draft-Special-Project-Report.pdf>.

<sup>285</sup> SIGAR, *Quarterly Report | July 30, 2013*. See also SIGAR, *Taxes: Afghan Government Has Levied Nearly a Billion Dollars in Business Taxes on Contractors Supporting U.S. Government Efforts in Afghanistan* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/audits/2013-05-14-audit-13-8.pdf>.

<sup>286</sup> SIGAR, *Quarterly Report to the United States Congress | January 30, 2020* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/quarterlyreports/2020-01-30qr.pdf>. See also SIGAR, *Afghan Business Taxes: Action Has Been Taken to Address Most Tax Issues, but the Afghan Government Continues to Assess Taxes on Exempt U.S.-Funded Contracts* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/audits/SIGAR-20-22-AR.pdf>.

<sup>287</sup> According to a former U.S. Ambassador to Afghanistan, John R. Bass, corruption was the issue that most troubled former Embassy staff, military officials, and elected officials in Afghanistan; see SIGAR, *Quarterly Report | January 30, 2020*.

<sup>288</sup> SIGAR, *Quarterly Report | April 30, 2014*.

<sup>289</sup> *Ibid.* Anti-corruption measures are punitive, whereas counter-corruption is more conditions focused. The U.S. did not focus on corruption at all until 2009 due to a variety of training, staffing, and assessment deficiencies.

been calling for the U.S. Secretary of State to develop such a strategy since 2010.<sup>290</sup>

SIGAR credited the Joint Staff report for providing “critical awareness and candor often missing from official documents,” but suggested that it was not thorough enough in cataloging the U.S. and NATO’s contributions to endemic Afghan corruption.<sup>291</sup> In an essay appended to the April 2014 quarterly report, and subsequently affirmed in the 2016 lessons learned report *Corruption in Conflict*, SIGAR criticized the U.S. as fundamentally lacking the political will to fight corruption.<sup>292</sup> Being negligent in developing a comprehensive anti-corruption strategy was only part of this; also indicative were the U.S. government’s failure to develop an operating definition for corruption, and their continued coziness with Afghan warlords in the pursuit of short-term security gains.<sup>293</sup>

SIGAR cited practical constraints to fighting corruption as well. Language and record-keeping differences aggravated the problems associated with lack of qualified (and conscientious) contracting officers and technical representatives in the U.S. and NATO force structures.<sup>294</sup> Programs specifically oriented on countering corruption were largely dependent on the non-functioning Afghan judiciary and legal system to be effective, since the U.S. lacked direct prosecution authority (*vis-à-vis* the 2012 U.S.-Afghanistan Strategic Partnership Agreement and follow-on Bilateral Security Agreement).<sup>295</sup> Although anti- and counter-

---

<sup>290</sup> SIGAR, *U.S. Reconstruction Efforts in Afghanistan Would Benefit from a Finalized Comprehensive U.S. Anti-Corruption Strategy* (Washington, DC: GPO, 2010), <https://www.sigar.mil/pdf/audits/2010-08-05audit-10-15.pdf>.

<sup>291</sup> SIGAR, *Quarterly Report | April 30, 2014*.

<sup>292</sup> SIGAR, *Corruption in Conflict*. Also, as SIGAR explained in the July 2015 quarterly report, “Governments will agree to almost anything to receive aid. Whether they support it is another matter. Once aid starts, political pressure may sustain it regardless of levels of corruption due to inertia or not wanting to forestall ‘progress’ [which results in prioritization of strategic over development objectives].” This report further cautioned that threats to withdraw are not credible when you have a core security interest.

<sup>293</sup> SIGAR, *Quarterly Report | April 30, 2014*. See also SIGAR, *Corruption in Conflict*.

<sup>294</sup> SIGAR, *Quarterly Report | October 30, 2013*.

<sup>295</sup> SIGAR, *Quarterly Report | April 30, 2014*. This is a small example of how almost every problem in Afghanistan was multifaceted and interconnected, thereby making them exponentially more difficult to solve. For the two agreements cited, see White House, *Enduring Strategic Partnership Agreement Between the United States of America and the Islamic Republic of Afghanistan* (Washington, DC: White House, 2012), <https://obamawhitehouse.archives.gov/sites/default/files/2012.06.01u.s.-afghanistanspassignedtext.pdf>; and White House, *Security and Defense Cooperation Agreement Between the Islamic Republic of Afghanistan and the United States of America*

corruption programs fell under the purview of the State Department, the U.S. military was often responsible for program implementation (again, given the resource imbalance between the Departments and the reliance of diplomatic and development interests on security). Since countering corruption did not involve clear countermeasures that could be neatly operationalized, however, the U.S. military's approach was one of general disinterest.<sup>296</sup> Lastly, despite reconstruction assistance alone completely dwarfing the Afghan economy on a year-over-year basis, the international donor community was late to seeing corruption as a concern, and consistently failed to benchmark assistance monies on measurable Afghan progress in fighting corruption.<sup>297</sup>

The 2010 Kabul Bank scandal, which nearly caused the collapse of the entire Afghan financial services sector, was one of the imperatives for the United States and the donor community to start addressing corruption.<sup>298</sup> When SIGAR looked at the scandal's remediation four years later, however, it found that the Afghans had failed to hold any of the key perpetrators accountable, and only recovered about 18% of the almost \$1 billion stolen. SIGAR further found that the Afghan Attorney General's Office deliberately slow-walked the investigation and wittingly steered it away from the country's political elite.<sup>299</sup> Moreover, Afghanistan's central bank, which covered Kabul Bank's losses, only displayed a rudimentary ability to regulate the surviving commercial banks, yet refused outside technical assistance to bring their regulatory schemes up to international standards.<sup>300</sup>

The residual failures in Afghanistan's banking sector reinforced a claim that Sopko made in testimony to the U.S. Congress in early 2013: that Afghanistan's own political will did not match their stated commitments to fight

---

(Washington, DC: White House, 2014), <https://www.afghanistan-analysts.org/wp-content/uploads/2014/10/BSA-ENGLISH-AFG.pdf>.

<sup>296</sup> SIGAR, *Quarterly Report | April 30, 2014*.

<sup>297</sup> *Ibid.*

<sup>298</sup> Kabul Bank was Afghanistan's largest private bank. In 2010, individuals and companies associated with the bank stole about \$935 million through fraudulent loan activity. Afghanistan's central bank covered the losses, which were the equivalent of more than half of domestic revenues in 2010 and 5% of GDP. Whitlock spoke about this incident in *The Afghanistan Papers*.

<sup>299</sup> SIGAR, *Quarterly Report | April 30, 2014*.

<sup>300</sup> SIGAR, *Afghanistan's Banking Sector: The Central Bank's Capacity to Regulate Commercial Banks Remains Weak* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR%2014-16-AR.pdf>.

corruption.<sup>301</sup> SIGAR found additional evidence for this well outside of Afghanistan’s banking sector. Despite a clear interest in promoting private business development—especially in the mining industry—the Afghan government routinely funneled contracts to political and criminal patronage networks, thereby constraining small business owners and eroding their loyalty to Kabul.<sup>302</sup> Customs duties promised to eliminate Afghanistan’s dependency on international donors (and was the most predictable governmental revenue stream in the weak security environment), but Afghan employees who tried to shield customs processes from corrupt actors were intimidated or kidnapped.<sup>303</sup> Afghanistan also had an interest in attracting foreign investment, but multi-national companies were hesitant to do business directly with Afghanistan due to their refusal to pass an internationally acceptable anti-money-laundering law.<sup>304</sup>

The United States demonstrated leadership within the coalition and the donor community to pressure the Afghans into improving their anti- and counter-corruption efforts, but the lack of a strategy to guide said pressurization reduced its effectiveness (a factor which will appear again in the **strategic and operational coherency** theme).<sup>305</sup> Afghan President Ashraf Ghani took some positive initial steps when he first took office in 2015. In response to SIGAR’s findings about the ANA and ANP fuel programs, Ghani cancelled the contracts, initiated debarment procedures, and directed a wide-ranging investigation.<sup>306</sup> He also asked SIGAR to help train Afghan auditors, as well as brief his staff on fraud detection and management of “on budget” funding.<sup>307</sup> Ghani’s National Unity Government established the National Procurement Commission to review public procurement contracts whose values exceeded \$300,000 for operations and maintenance, or \$1.5

---

<sup>301</sup> Commitment  $\neq$  action. See *Challenges Affecting U.S. Foreign Assistance to Afghanistan, Before the Committee on Oversight and Government Reform*, House of Representatives, 113th Cong., 1st sess., April 10, 2013.

<sup>302</sup> SIGAR, *Quarterly Report to the United States Congress | April 30, 2013* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/quarterlyreports/2013-04-30qr.pdf>.

<sup>303</sup> SIGAR, *Afghan Customs: U.S. Programs Have Had Some Successes, but Challenges Will Limit Customs Revenue as a Sustainable Source of Income for Afghanistan* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR-14-47-AR.pdf>.

<sup>304</sup> SIGAR, *Quarterly Report | April 30, 2014*.

<sup>305</sup> Regarding the donor community, various reports found that the international presence was just as much a driver of corruption in Afghanistan as the U.S. government and its funding streams. See SIGAR, *Quarterly Report | January 30, 2017*.

<sup>306</sup> SIGAR, *Quarterly Report | April 30, 2015*.

<sup>307</sup> *Ibid.* “On budget” means donations directly to a recipient government for disbursement through their own program management and contracting mechanisms.

million for construction.<sup>308</sup> Additional National Unity Government anti-corruption establishments included a High Office of Oversight, an Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC), an Anti-Corruption Justice Center, and a Counter-Narcotics Justice Center.<sup>309</sup>

SIGAR's subsequent audits and reviews of these establishments showed them to be broadly ineffective, unfortunately, therein reinforcing the perception that Afghanistan's ineffectiveness in fighting corruption was more a deficit of political will than a lack of capacity.<sup>310</sup> CSTC-A failed to evaluate the National Procurement Commission, which may have abetted a procurement crisis in the Ministry of Defense in fiscal year 2015.<sup>311</sup> In a September 2016 review, SIGAR determined that the High Oversight Office lacked independence and authority to fulfill its mandate, as well as enforcement power. Consequently, the office was unable to register most Afghan officials and independently verify their asset declarations.<sup>312</sup> The July 2018 quarterly report criticized the Anti-Corruption Justice Center and Counter-Narcotics Justice Center as not functioning as envisioned due to significant internal corruption.<sup>313</sup> Even if the justice centers were functioning as intended, they would still have been constrained by lack of internal controls in the case management system that the Afghans used to track seized and forfeited assets.<sup>314</sup>

---

<sup>308</sup> SIGAR, *Quarterly Report | January 30, 2017*.

<sup>309</sup> SIGAR, *Quarterly Report | July 30, 2016*. The High Office of Oversight was basically Afghanistan's supreme audit institution.

<sup>310</sup> SIGAR, *Quarterly Report | July 30, 2018*. Specifically, SIGAR accused the National Unity Government as simply "checking the box" when it came to fighting corruption.

<sup>311</sup> SIGAR, *Quarterly Report | January 30, 2017*.

<sup>312</sup> SIGAR, *Afghanistan's High Office of Oversight: Personal Asset Declarations of High Ranking Afghan Government Officials are Not Consistently Registered and Verified* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-60-SP.pdf>.

<sup>313</sup> SIGAR, *Quarterly Report | July 30, 2018*. SIGAR also found that the DoD and the U.S. Embassy did not provide any support to the Anti-Corruption Justice Center, however, despite the apparent shared interest. See John Sopko to The Honorable Ashton B. Carter (Secretary of Defense, Inquiry Letter 16-51-SP, August 10, 2016, <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-51-SP.pdf>). See also John Sopko to The Honorable P. Michael McKinley (U.S. Ambassador to Afghanistan), Inquiry Letter 16-52-SP, August 10, 2016, <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-52-SP.pdf>.

<sup>314</sup> SIGAR, *Afghanistan's Justice Sector Case Management System: Seized or Forfeited Assets Were Not Tracked and Nationwide Implementation is Not Complete* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/special%20projects/SIGAR-20-20-SP.pdf>.

These Afghan program failures resulted in part from Kabul’s strangely circular approach to oversight. As SIGAR explained in the January 2020 quarterly report, the Afghan governmental ministries were mostly opposed to the U.S. inspector general model, whose work they characterized as “fishing expeditions.” They preferred that investigations originate from police or intelligence officials and, if they demonstrated sufficient cause for further investigation, then it would proceed “unrestricted.”<sup>315</sup> This is perhaps reasonable on the surface, but it does not guarantee the independence that empowers U.S. inspectors general. To wit, the ministers themselves would presumably be the judge of “sufficient cause.”

Regardless of enduring intransigence on the part of the Afghan government, there is no question that SIGAR’s findings informed a broader U.S. government view that was consistent with how Craig Whitlock characterized the corruption problem in *The Afghanistan Papers*.<sup>316</sup> Numerous principals used the “existential risk” language in various reports and testimonies over the period considered in this dissertation, and Congress directed SIGAR to formally assess Afghanistan’s implementation of an anticorruption strategy on two-year cycles starting in 2017.<sup>317</sup> The culminating assessment, released in the same quarter as the U.S. withdrawal from Afghanistan, showed significant residual problems despite the United States’ consistent engagement on anti- and counter-corruption.<sup>318</sup> Nevertheless, **counter corruption** is an underrepresented theme for the overall

---

<sup>315</sup> John Sopko to Dr. Mohammad Humayon Qayoumi (Acting Minister of Finance and Senior Advisor to the President), Inquiry Letter 20-23-SP, November 22, 2019, <https://www.sigar.mil/pdf/special%20projects/SIGAR-20-23-SP.pdf>.

<sup>316</sup> Starting with *Corruption in Conflict*, corruption appeared as a theme/factor in six of the 11 lessons learned program reports and constantly featured in SIGAR’s biennial “High Risk List.”

<sup>317</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2017* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/quarterlyreports/2017-07-30qr.pdf>.

<sup>318</sup> SIGAR, *Quarterly Report | October 30, 2021*. See also SIGAR, *Afghanistan’s Anti-Corruption Efforts: Corruption Remained a Serious Problem in the Afghan Government and More Tangible Action was Required to Root It Out* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/audits/SIGAR-21-47-AR.pdf>. SIGAR determined that the Afghan government should have: (1) implemented benchmarks that were specific, verifiable, time bound, and achieved the desired outcome; (2) developed and enforced procedures for the arrest and prosecution of members of Parliament; (3) maintained a single, comprehensive list of warrants for individuals accused of corruption crimes; (4) provided additional resources to support the declaration and verification of assets by public officials; (5) increased cooperation with other international law-enforcement organizations; and (6) provided resources to relevant bodies to enable them to conduct regular inspections at *hawaladars* (informal networks for transferring money) and better monitor illicit financial flows.

assessment of SIGAR’s work and a relative “failure to audit,” because most of the major findings relate to platitudes and statements of intention, not actual action. Inaction on the part of the U.S. and its partners, if not contributing to the corruption problem, at least suppressed enabling conditions for it to be solved. SIGAR made this finding and offered several recommendations against it, but—as the next chapter will show—within the context of other themes from the assessment framework.

\*\*\*\*\*

This chapter established SIGAR’s “failures to audit.” Applying the assessment framework in Table 2.f.4 shows three themes that are comparatively underrepresented in the SIGAR reports: (1) **minimize collateral damage**; (2) **seek and reinforce success**; and (3) **counter corruption**. Each of these themes has a mean number of findings per report at or below 1.00, with **minimize collateral damage** being the least represented at 0.08. Although these themes were comparatively underrepresented, the SIGAR reports did not omit them entirely and the findings for **seek and reinforce success** and **counter corruption** were significant nonetheless. Moreover, and as suggested above, some of the findings of in the next chapter will touch on **seek and reinforce success** and **counter corruption**, thereby moderating SIGAR’s failures to audit these themes consistently or in breadth and depth.

This chapter also illustrated that a comparative lack of findings correlates to either a nonexistent program (in the case of **minimize collateral damage**), or to the prioritization of other themes within SIGAR’s limited performance auditing capacity. Again, an inspector general chooses how to use their broad powers, and the default choice should be those things that deliver maximum program improvement potential *vis-à-vis* the underlying policy goal(s) of the program authorization. For Afghanistan, this means programs that could have best supported the overall strategy of the war.

Such programs feature in the next chapter’s content analysis to establish SIGAR’s “auditing of failure.” As will be shown and summarized, the remaining four themes of the assessment framework each had greater representation across the reports than **minimize collateral damage**, **seek and reinforce success**, and **counter corruption**. These results are needed to weigh SIGAR’s auditing of failure versus its failures to audit, so as to determine whether SIGAR met its

mandate and what (if any) responsibility it bore for the oversight failure in Afghanistan.



**(This page intentionally left blank.)**

## Chapter 4: SIGAR’S Auditing of Failure

The difference between SIGAR’s failure to audit and their auditing of failure relates to the relative number of findings when analyzing the quarterly reports against the assessment framework. In contrast to the last chapter, this chapter catalogs SIGAR’s auditing of failure, *i.e.*, which of the assessment framework’s themes have greater representation in SIGAR’s findings and recommendations. Recall this table:

<u>Failures to Audit</u>	<u>Assessment Framework Theme</u>	<u>Total # of Findings</u>	<u>Mean Findings/Report</u>
Failures to Audit	1. Minimize collateral damage	3	0.08
	2. Seek and reinforce success	23	0.61
	3. Counter corruption	44	1.16
Auditing of Failure	4. Cradle to grave management	77	2.03
	5. Cultural awareness, suitability, and acceptability	88	2.32
	6. Unity of effort	99	2.61
	7. Strategic and operational coherency	156	4.11

*Table 4.1. Distribution of SIGAR’s findings by framework element*

As was explained in the last chapter, the dashed line is set at a mean number of findings for a particular theme per report at 2.00 and serves as an inductive measure of how the assessment framework is represented across the SIGAR reports. The themes with greater representation are listed below the line: (4) **cradle to grave management**; (5) **cultural awareness, suitability, and acceptability**; (6) **unity of effort**; and (7) **strategic and operational coherency**.

**Cradle to grave management** had 77 total findings, approaching twice the number for **counter corruption** and thus a clear transition to SIGAR’s auditing of failure. Most of the findings are of the “X project was mismanaged in Y way to Z negative effect” variety, which comports with the definitional elements of **cradle to grave management** listed in Table 2.f.4 (the assessment framework).<sup>319</sup> Additionally, while there were management failures in any number of program categories that fell under the broad umbrella of “Afghanistan reconstruction,” most of the projects in question involved infrastructure. This may be because

---

<sup>319</sup> The definitional elements from Chapter 2 are: require robust oversight of SRO activities from the operation’s inception, cradle to grave project and program management, lack of common sense, spending as the strategy, spending quickly ≠ spending wisely, and quality control.

infrastructure projects are particularly well-suited towards site inspections, scope and schedule analyses, and quality control assessments.

Infrastructure projects were predominantly executed by the Department of Defense or the United States Agency for International Development, with the DoD focused on Afghan military infrastructure and USAID focused on Afghan civil infrastructure (e.g., schools, medical facilities, etc.). The United States Army Corps of Engineers (USACE) typically served as the design and contracting agent for DoD infrastructure requirements, whereas USAID contracted their requirements through various partner organizations or companies. SIGAR had oversight authority for all of the infrastructure projects regardless since the funding and project management all originated from U.S. entities.

Overall, SIGAR's audits, inspections, and project reviews found that USACE and USAID's contract oversight for their infrastructure projects was generally inadequate, characterized by "poor planning, delayed or inadequate inspections, insufficient documentation, dubious decisions, and a pervasive lack of accountability."<sup>320</sup> These characterizations correspond closely to the types of failures that Craig Whitlock described in *The Afghanistan Papers*, as well as to what the Special Inspector General for Iraq Reconstruction had warned from the Iraq experience. SIGAR issued at least 29 reports or alerts against USACE and at least 26 against USAID indicating varying degrees of contractor noncompliance, structural failures, lack of maintenance, and other deficiencies.<sup>321</sup> Both agencies routinely released contractors from their obligations despite projects not being completed, or brought projects to completion that never ended up being used (a circumstance that will be revisited in the analysis of the **cultural awareness, suitability, and acceptability** theme).<sup>322</sup> SIGAR found USAID to be especially bad at monitoring and evaluation of their projects, often performing no management functions at all; for example, of the dozens of public health facilities that USAID funded across several different programs from 2009 onward, they did

---

<sup>320</sup> SIGAR, *Quarterly Report | July 30, 2013*. For USAID, SIGAR could only document one project out of 127 sampled that had industry-standard oversight; see SIGAR, *Quarterly Report | January 30, 2016*.

<sup>321</sup> SIGAR, *Quarterly Report | April 30, 2013*. See also SIGAR, *Quarterly Report | January 30, 2014*.

<sup>322</sup> From SIGAR, *Department of Defense Reconstruction Projects: Summary of SIGAR Inspection Reports Issued from July 2009 through September 2015* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/inspections/SIGAR-16-22-IP.pdf>: only 16 of 44 projects met contract requirements and technical specifications, seven of 21 completed had never been used, and five of 23 not completed were terminated with no reason given.

not know where most of them were located.<sup>323</sup> This problem extended to most of USAID’s stabilization initiatives, even ones that were ostensibly successful.<sup>324</sup>

The DoD broadly affirmed SIGAR’s findings, stating in its 2013 *Operational Contracting Support Action Plan* that the U.S. military “lacks sufficient capacity to administer, oversee, and close contracts to ensure contractor performance is properly tracked and accessible and desired outcomes are achieved.”<sup>325</sup> This would have been another example of useful candor on the DoD’s part were it not for three troubling conditions: there were double the number of contractors as there were troops in Afghanistan; the U.S. military had not apparently operationalized the lessons learned from Iraq; and the Government Accountability Office had flagged DoD contract management as “high risk” every year since 1992.<sup>326</sup> Additionally, USACE was not the only DoD entity that demonstrated program and project management failures. When considering other projects besides infrastructure, SIGAR found that CSTC-A and the Task Force for Business Stability Operations (TFBSO) performed as poorly or worse than USACE.<sup>327</sup>

---

<sup>323</sup> An estimated 85% of USAID projects did not meet contract requirements, based on a sampling of projects from 2009-2017; see SIGAR, *Department of State and USAID Reconstruction Projects in Afghanistan: Analysis of SIGAR Inspection Reports Issued from August 2009 through March 2017* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/inspections/SIGAR-18-08-IP.pdf>. To be fair, USAID’s organizational capacity for contract management was paltry in comparison to any DoD entity. RE: public health facilities locational data, see John Sopko to The Honorable Gayle E. Smith (Administrator, USAID), Review Letter 16-09-SP, <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-09-SP.pdf>.

<sup>324</sup> SIGAR, *USAID’s Measuring Impacts of Stabilization Initiatives: Program Generally Achieved Its Objectives, but USAID’s Lack of a Geospatial Data Policy and Standards Affected Its Implementation* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/audits/SIGAR-17-10-AR.pdf>.

<sup>325</sup> *Ibid.* See also U.S. Department of Defense, *Operational Contract Support Action Plan FY 2013–2016* (Washington, DC: GPO, 2013).

<sup>326</sup> Government Accountability Office, “High Risk List,” <https://www.gao.gov/high-risk-list>. An additional troubling condition was failure to impose basic cost control measures, such as reclassifying and removing partial facilities from operations and maintenance contracts; see SIGAR, *Afghan National Security Forces Facilities: Concerns with Funding, Oversight, and Sustainability for Operation and Maintenance* (Washington, DC: GPO, 2012), <https://www.sigar.mil/pdf/audits/2012-10-30audit-13-1.pdf>. RE: contractor levels in Afghanistan, see Congressional Research Service, “Department of Defense Contractor and Troop Levels in Afghanistan and Iraq: 2007-2020,” *R44116*, February 22, 2021, <https://sgp.fas.org/crs/natsec/R44116.pdf>.

<sup>327</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2015* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/quarterlyreports/2015-07-30qr.pdf>.

With enough program and project management failures across enough Executive Branch agencies, patterns of endemic failure (and outright malfeasance, in at least one case) at a Department-level begin to emerge.<sup>328</sup> SIGAR certainly recognized this, offering specific recommendations to DoD and USAID in *The Risk of Doing the Wrong Thing Perfectly*, the main lessons learned program report that focused on physical reconstruction.<sup>329</sup> Perhaps most tellingly, SIGAR found in two 2018 audits that DoD could not fully account for \$9 billion in infrastructure that it had supposedly transferred to the Afghan government (the “grave” side of cradle to grave management), and that at least 30% of infrastructure funds had been wasted.<sup>330</sup> This waste and lack of accountability circle back to poor contract and requirements oversight as a function of program management.

Although not at the same scale as DoD and USAID, the State Department was also responsible for infrastructure programs in Afghanistan, mostly prisons, justice centers, and educational facilities that they funded through cooperative agreements. In addition to Department-specific recommendations in *The Risk of Doing the Wrong Thing Perfectly*, SIGAR issued State at least 21 reports or alerts indicating various project failures. Unlike DoD and USAID, however, these failures did not stem from poor contract oversight, but rather State’s unwillingness to audit their cooperative agreements; they did not think that they had a statutory requirement to do so given the one degree of separation from agreement to contract.<sup>331</sup> Regardless, in keeping with the **strategic and operational coherency**

---

<sup>328</sup> RE: malfeasance, DoD stonewalled an audit into CSTC-A’s failure to monitor and account for NATO ANA Trust Fund (NATF) funds transferred into DoD’s NATF Afghan Security Forces Fund account, as required by memorandums of agreement DoD signed with NATO in 2014 and 2018. See SIGAR, *NATO Afghan National Army Trust Fund: DOD Did Not Fulfill Monitoring and Oversight Requirements, Evaluate Project Outcomes, or Align Projects with the Former Afghan Army’s Requirement Plans* (Washington DC, GPO, 2021), <https://www.sigar.mil/pdf/audits/SIGAR-22-04-AR.pdf>.

<sup>329</sup> SIGAR, *The Risk of Doing the Wrong Thing Perfectly*.

<sup>330</sup> SIGAR, *Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/audits/SIGAR-18-29-AR.pdf>. See also John Sopko to The Honorable Walter B. Jones (U.S. House of Representatives), The Honorable Tim Walberg (U.S. House of Representatives), and The Honorable Peter Welch (U.S. House of Representatives), Review Letter 18-60-SP, July 17, 2018, <https://www.sigar.mil/pdf/special%20projects/SIGAR-18-60-SP.pdf>.

<sup>331</sup> SIGAR, *Department of State’s Assistance Awards Afghanistan Reconstruction Activities Are Largely Unaudited* (Washington, DC: GPO, 2013), [https://www.sigar.mil/pdf/audits/SIGAR%2013-12\\_State%20Assistance%20Audits.pdf](https://www.sigar.mil/pdf/audits/SIGAR%2013-12_State%20Assistance%20Audits.pdf).

theme (to be discussed later), one would expect the relationship between effective cooperative agreement and mission accomplishment to have compelled State to monitor and evaluate such agreements more closely. Apparently not, a point that SIGAR makes.

The Executive Branch agencies' inherently poor contract oversight was aggravated by various operational choices.<sup>332</sup> Initially, the counterinsurgency doctrine's emphasis on infrastructure projects in unstable, insecure areas constrained effective contract oversight.<sup>333</sup> SIGAR was not naïve about these challenges in their findings but recommended that the Executive Branch agencies at least undertake a cost-benefit analysis to determine if anticipated project benefits would still outweigh the increased likelihood of waste or project failure.<sup>334</sup> With the later transition to Afghan forces "in the lead" for security under Resolute Support and the associated closure of many U.S. bases, direct oversight became impossible in areas that lost medical evacuation coverage.<sup>335</sup> Also, although not the fault of the Executive Branch agencies, SIGAR noted that U.S. law enforcement did not have jurisdiction over Afghan primary contractors or their subcontractors (a constraint that did not exist in Iraq).

Notwithstanding the inherent challenges, project and program management may have been improved had the U.S. and its partners selected better projects. One of the partners was the Afghans, of course, but their voice was often neglected in project selection. Thomas Thayer and SIGIR both cautioned against this in their respective work, and Whitlock cited it as a major failing in *The Afghanistan Papers*.<sup>336</sup> SIGAR strongly affirmed this point of caution throughout the **cultural**

---

See also John Sopko to The Honorable James B. Cunningham (U.S. Ambassador to Afghanistan), Dr. Rajiv Shah (Administrator, U.S. Agency for International Development), and Sarah W. Wines (Acting Mission Director for Afghanistan, USAID), Alert 13-2 S-RAD, June 27, 2013, <https://www.sigar.mil/pdf/alerts/SIGAR%20Alert%202013-2%20S-RAD.pdf>.

<sup>332</sup> Project and program management are difficult even in high functioning economies. Afghanistan's risk factors were no different than any place else, just much more entrenched and present at a greatly magnified scale.

<sup>333</sup> SIGAR, *Quarterly Report | January 30, 2013*.

<sup>334</sup> *Ibid.*

<sup>335</sup> This main limiting factor to in-person oversight with the closure of bases was the loss of air (helicopter) medical evacuation coverage. SIGAR overcame this by using locally hired inspectors, a technique that the Executive agencies did not adopt for whatever reason. See SIGAR, *Quarterly Report | April 30, 2013*; SIGAR, *Quarterly Report | October 30, 2013*; and SIGAR, *Quarterly Report | January 30, 2016*.

<sup>336</sup> SIGIR, *Learning From Iraq*, lesson #3; Thayer, *War Without Fronts*, 59, 201-202.

**awareness, suitability, and acceptability** theme, with at least 88 findings distributed across the 38 quarterly reports analyzed.

Foremost, project selection failed to account for Afghan needs and their long-term capacity to maintain them. SIGAR identified this early, citing in the July 2012 quarterly report (this first one under John Sopko as SIGAR Director) that five of the seven Afghanistan Infrastructure Fund (AIF) projects from the previous fiscal year lacked citizen support and thus risked adverse counterinsurgency effects.<sup>337</sup> The same audit showed that DoD, State, and USAID all failed to develop sustainment plans that included realistic cost estimates for these projects, and neglected to inform the Afghan government what these costs were.<sup>338</sup>

This negative trend continued over the course of the mission. In the July 2014 quarterly report, SIGAR criticized the Executive Branch agencies for continuing to not “[consult] with Afghan agencies when planning programs or projects or [give] due regard to their financial and operational capacity for sustainment.”<sup>339</sup> This reinforced earlier testimony Sopko gave to Congress that singled out USAID for failing to understand that “reconstruction programs must consider the recipient country’s ability to afford the costs of operating and sustaining them,” and be designed and implemented accordingly.<sup>340</sup> School and health facility projects especially suffered from requirements for stock items that the Afghan ministries could not afford, or technical skills that they could not supply.<sup>341</sup> In a retrospective evaluation of program waste in early 2021, SIGAR concluded that all the U.S. agencies—not just USAID—built and procured capital

---

<sup>337</sup> SIGAR, *Fiscal Year 2011 Afghanistan Infrastructure Fund Projects are Behind Schedule and Lack Adequate Sustainment Plans* (Washington, DC: GPO, 2012), <https://www.sigar.mil/pdf/audits/2012-07-30audit-12-12508.pdf>. See also SIGAR, *Quarterly Report | July 30, 2012*.

<sup>338</sup> *Ibid.*

<sup>339</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2014* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/quarterlyreports/2014-07-30qr.pdf>.

<sup>340</sup> *Lessons Learned from Oversight of the U.S. Agency for International Development’s Efforts in Afghanistan, Before the Subcommittee on National Security Committee on Oversight and Government Reform*, House of Representatives, 113th Cong., 2nd sess., April 3, 2014.

<sup>341</sup> SIGAR, *Quarterly Report | July 30, 2014*. See also SIGAR, *Quarterly Report | April 30, 2013*; SIGAR, *Observations from Site Visits at 171 Afghan Schools Funded by USAID* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/special%20projects/SIGAR-20-03-SP.pdf>; and SIGAR, *Quarterly Report to the United States Congress | October 30, 2019* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/quarterlyreports/2019-10-30qr.pdf>.

assets that the Afghan government could not afford to sustain on their own, and that this disjointedness was the main cause of waste.<sup>342</sup>

The importance of buy-in and sustainability was not unknown to the U.S. government. In addition to SIGIR's caution from the Iraq experience, USAID reached the same conclusion in a 1988 study of U.S. development projects in Afghanistan between 1950 and 1979.<sup>343</sup> This study also linked sustainability to the political and administrative will to follow through on essential management tasks once the project is delivered. SIGAR made a variation on this point in the January 2013 quarterly report.<sup>344</sup> So did the Afghans in a 2013 report from their Independent Joint Anti-Corruption Monitoring and Evaluation Committee, which concluded that they had "little incentive to sustain" donor-funded projects that were developed without consultation from the Afghan government.<sup>345</sup>

Deficiencies with Afghan buy-in extended to counternarcotics and gender equality programs. For counternarcotics, SIGAR established a cultural basis for the likely futility of drug eradication efforts, which simply reinforced the imperative to link effective counternarcotics in Afghanistan to broader rural development.<sup>346</sup> Using a 2011-2012 survey of Afghan farmers, SIGAR found that the high sales price of opium was the farmers' main reason for growing poppies and that increases in the sales prices of other crops were insufficient to justify a change.<sup>347</sup> President Ghani later offered in an interview with SIGAR that "narcotics was a very large part of a very small economy," which necessitated a focus on job

---

<sup>342</sup> SIGAR, *U.S.-Funded Capital Assets in Afghanistan*. See also SIGAR, *Quarterly Report to the United States Congress | April 30, 2021* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/quarterlyreports/2021-04-30qr.pdf>.

<sup>343</sup> SIGAR, *Quarterly Report | April 30, 2017*.

<sup>344</sup> SIGAR, *Quarterly Report | January 30, 2013*.

<sup>345</sup> SIGAR, *Quarterly Report | April 30, 2013*.

<sup>346</sup> SIGAR, *Counternarcotics: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-18-52-LL.pdf>. "The continued rise in cultivation and its relocation to areas beyond the reach of the current Afghan state suggest that the problem does not lie solely with a narrow set of interventions currently understood as counternarcotics. The problem also lies in the failure of the wider reconstruction effort to address the underlying conditions in many rural areas, such as insecurity, poor governance, and limited economic opportunities ..."; see SIGAR, *Quarterly Report to the United States Congress | October 30, 2014* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/quarterlyreports/2014-10-30qr.pdf>.

<sup>347</sup> SIGAR, *Quarterly Report | July 30, 2012*.



creation in the agriculture sector that was “suitable to Afghanistan.”<sup>348</sup> As things stood at the time of that interview, poppy field laborers (including women) were earning up to five times what the laborers for other crops made.<sup>349</sup> Additionally, poppy cultivation is seven times more labor intensive than most other crops, and so any offset or eradication programs had the unintended negative effect of decreasing the employment opportunities available to Afghan agricultural workers.<sup>350</sup>

SIGAR was equally clear-eyed on the levels of effort and investment that a proper rural development strategy would take. In the October 2015 quarterly report, SIGAR researchers dredged up an old U.S. Embassy study that estimated Afghanistan would need 40,000 kilometers of road to integrate its economy nationally and regionally, a requirement far exceeding contemporary donor commitments.<sup>351</sup> SIGAR also advised that rural development and economic integration efforts would be hamstrung by Afghan private capital mostly being held out-of-country (due to security concerns) and a critical shortage of literate skilled labor.<sup>352</sup> Even if these challenges could be overcome, SIGAR posited that ideology and self-interest would cause the Afghan government to be ambivalent (at best) to rural development and economic efforts, despite the obvious long-term benefits.<sup>353</sup>

Afghan ambivalence—if not outright hostility—extended to most gender equality projects. The cultural code of *Pashtunwali* and associated patriarchal system relegates most women to inferior status in Afghanistan, especially for the 75% who live in rural areas.<sup>354</sup> SIGAR acknowledged this as an unfortunate reality, but one that the U.S. and its partners could have done a better job of accounting for

---

<sup>348</sup> SIGAR interview with Ghani from SIGAR, *Quarterly Report to the United States Congress | October 30, 2015* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/quarterlyreports/2015-10-30qr.pdf>.

<sup>349</sup> *Ibid.*

<sup>350</sup> SIGAR, *Quarterly Report to the United States Congress | October 30, 2018* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/quarterlyreports/2018-10-30qr.pdf>.

<sup>351</sup> SIGAR, *Quarterly Report | October 30, 2015*.

<sup>352</sup> SIGAR, *Quarterly Report | January 30, 2016*.

<sup>353</sup> SIGAR, *Quarterly Report to the United States Congress | January 30, 2015* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/quarterlyreports/2015-01-30qr.pdf>.

<sup>354</sup> Waheed Ahmad Khan, Shaikat Ali, and Gul Zamin Khan, “Male Chauvinism in Afghan Society: An Analysis of A Thousand Splendid Suns,” *Sir Syed Journal of Education & Social Research* 4, no. 2 (April-June 2021): 175-180, <https://www.sjesr.org.pk/ojs/index.php/ojs/article/view/639/280>. See also SIGAR, *Quarterly Report to the United States Congress | April 30, 2019* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/quarterlyreports/2019-04-30qr.pdf>.

in their gender equality project choices. The main project was USAID’s \$280 million Promoting Gender Equity in National Priority Programs (PROMOTE) initiative, the largest women’s advancement effort that the U.S. had ever undertaken in a foreign country. According to the director of a women’s rights non-governmental organization whom SIGAR interviewed in the October 2016 quarterly report, PROMOTE was “designed in New York City or D.C.,” and USAID did not “consult Afghan women until it [was] too late to make any changes.”<sup>355</sup> Afghanistan’s First Lady, Rula Ghani, even criticized PROMOTE, explaining in her own interview with SIGAR that the program was launched too early, ignored the provinces, paid too little attention to small business development, and could prove counterproductive with its longer-term goal to build a cadre of women’s empowerment advocates.<sup>356</sup>

USAID was not the only Executive Branch agency to demonstrate lack of cultural awareness in their gender equality efforts. The Department of Defense—by way of CSTC-A—attempted to increase the representation and roles of women in both the Afghan National Army and the Afghan National Police. Again, this was a commendable goal, but perhaps not well-considered in a country where 60% of the populace did not consider it acceptable for women to work in the security forces.<sup>357</sup> To wit, CSTC-A had a 10% recruitment target for women into the ANA and ANP, but routinely struggled to meet 1%.<sup>358</sup> Also, a comprehensive SIGAR audit found that ANA and ANP facilities built for women—training centers, barracks, support facilities, etc.—often were not being used as intended because of Afghan cultural hostility and the Afghanistan government’s refusal in turn to provide necessary utilities such as water and electricity.<sup>359</sup> This followed from an earlier CSTC-A failure to develop a comprehensive basing plan that accounted for changes to

---

<sup>355</sup> SIGAR, *Quarterly Report to the United States Congress | October 30, 2016* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/quarterlyreports/2016-10-30qr.pdf>.

<sup>356</sup> *Ibid.*

<sup>357</sup> SIGAR, *Quarterly Report | October 30, 2016*.

<sup>358</sup> *Ibid.*

<sup>359</sup> SIGAR, *Facilities to Support Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/audits/SIGAR-21-04-AR.pdf>. See also SIGAR, *Quarterly Report to the United States Congress | October 30, 2020* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/quarterlyreports/2020-10-30qr.pdf>.

Afghan security force composition and footprint, and how excess capacity in existing facilities might be used.<sup>360</sup>

Lessons and recommendations from PROMOTE and the integration of women in the Afghan security forces constituted the bulk of SIGAR’s dedicated lessons learned report on gender equality.<sup>361</sup> Beyond the lack of cultural awareness that led to ill-advised projects, SIGAR found that none of the Executive Branch agencies assessed their gender equality efforts against measurable improvements to the status of women and the quality of their lives in Afghanistan. This was despite gains and improvements in the status of Afghan woman that the Executive Branch agencies were keen to report.<sup>362</sup> For the PROMOTE program in particular, this failure to assess provided a stark contrast to the stated ambitions and resource commitments to the program.<sup>363</sup>

Even when there was buy-in from the Afghan government and alignment of interests *vis-à-vis* security force assistance, SIGAR found that projects often failed due to the U.S. attempting to create the Afghan security forces in their own image. At the macro-level, and as will be further established by analysis of SIGAR’s work in the two remaining themes (**unity of effort**, and **strategic and operational coherency**), the U.S. helped Afghanistan build an army and a police force (and a government, for that matter) that it could not afford or manage.<sup>364</sup> There is a big delta between “Afghan good enough” and what the U.S. would minimally build in its own image, and the lack of qualified technical personnel and logistics systems proved too significant for the Afghans to bridge the divide.<sup>365</sup>

---

<sup>360</sup> SIGAR, *Afghan National Security Forces: Additional Action Needed to Reduce Waste in \$4.7 Billion Worth of Planned and Ongoing Construction Projects* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/audits/SIGAR-Audit-13-18.pdf>.

<sup>361</sup> SIGAR, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-18-LL.pdf>.

<sup>362</sup> SIGAR, *Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR-15-24-AR.pdf>.

<sup>363</sup> SIGAR, *Promoting Gender Equity in National Priority Programs (Promote): USAID Needs to Assess This \$216 Million Program’s Achievements and the Afghan Government’s Ability to Sustain Them* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/audits/SIGAR-18-69-AR.pdf>.

<sup>364</sup> SIGAR, *Quarterly Report | October 30, 2015*.

<sup>365</sup> Ben Barry suggested in *Blood, Metal and Dust* (463-489) that “Afghan good enough” had to be adopted early; U.S. military advisors and program managers came to accept the principle later, but in so doing indicated to their Afghan partners that previous program goals were basically hogwash.

They simply could not sustain the facilities and platforms that came from U.S.-imposed security force assistance, an unfortunate reality that the SIGAR audits repeatedly showed.<sup>366</sup>

This mirroring bias and the associated negative effects were most prominent in the efforts to build an Afghan military aviation capability. The United States and Afghanistan both recognized the importance of developing organic air power if the Afghan security forces were ever to be able to operate independently.<sup>367</sup> Instead of recapitalizing the older Soviet-era equipment that early incarnations of the Afghan Air Force (AAF) used, the U.S. contracted the sale and delivery of modern, Western platforms that generally went unused because of problems with training, spare parts, and maintenance. Although SIGAR did not explicitly criticize the underlying policy objective that contributed to this dynamic—using security force assistance to sustain the U.S. defense industrial base through foreign military sales—they detected it in at least three major AAF procurements. The first was DoD’s \$550M purchase of 20 x G222 medium lift aircraft, of which 16 ended up being scrapped and sold for pennies on the dollar.<sup>368</sup> The second was the purchase of four C-130 aircraft, also to provide the AAF a medium lift capability. This purchase was completed in 2013, but against AAF requirements that had not been validated in over four years and thus three of the four aircraft effectively never flew.<sup>369</sup>

The last mirrored AAF procurement that SIGAR criticized for waste and underperformance was CSTC-A’s multibillion dollar effort to field over 150 x UH-60 helicopters to the AAF. Unlike the G222 and C-130 efforts, this procurement

---

<sup>366</sup> SIGAR, *Afghan National Security Forces Facilities*. See also SIGAR, *Afghan National Security Forces: Actions Needed to Improve Weapons Accountability* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR-14-84-AR.pdf>; and SIGAR, *Quarterly Report | July 30, 2016*. Ben Barry offers that there was dissonance with “Afghan good enough” regardless, since the policy space would have never formally underwritten such a limited approach; see *Blood, Metal and Dust*, 473.

<sup>367</sup> SIGAR, *Quarterly Report | April 30, 2016*.

<sup>368</sup> SIGAR, *Quarterly Report | October 30, 2014*. See also SIGAR, *G222 Aircraft Program in Afghanistan: About \$549 Million Spent on Faulty Aircraft and No One Held Accountable* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/special%20projects/SIGAR-21-21-SP.pdf>.

<sup>369</sup> John Sopko to The Honorable Charles T. Hagel (Secretary of Defense), General Lloyd J. Austin III (Commander, U.S. Central Command), General Joseph F. Dunford, Jr. (Commander, USFOR-A and ISAF), Lieutenant Joseph Anderson (Deputy Commanding General, USFOR-A and ISAF Joint Command), and Brigadier General John E. Michel (Commanding General, NATO Air Training Command-Afghanistan), Alert Letter 14-80-AL, July 10, 2014, <https://www.sigar.mil/pdf/audits/SIGAR-14-80-AL.pdf>.

integrated delivery, pilot training, and maintenance-contractor programs. Pilot training could not keep pace with delivery, however, and there was no plan to train Afghan personnel on maintenance.<sup>370</sup> This begged SIGAR's question in a 2021 audit as to what would happen to the contracted maintenance support after the U.S. withdrawal?<sup>371</sup> The Afghans could not afford it, clearly, but the failure of both CSTC-A and the AAF to prioritize the development of an organic sustainment capability ensured that there were no real alternatives.<sup>372</sup>

There were other programs across the Executive Branch agencies that reflected a broad misunderstanding of their Afghan partners and the cultural setting. In what was no doubt some Embassy staffer's personal passion project, the State Department purchased mobile TV production trucks for the Afghan Ministry of Communications and Information Technology (MCIT) in the 2013 timeframe. Unfortunately, MCIT had not asked for this capability and SIGAR discovered the trucks still shrink-wrapped at the Kabul airport several years later.<sup>373</sup> USAID had a similar example of a well-intentioned project gone awry because of failure to consult. Their *Goldozi* ("embroidery") Project, part of program to create job opportunities for Afghan textile artisans, did not achieve its objectives because it presumed an individual form of entrepreneurship that was fundamentally incompatible with the collectivist Afghan market economy.<sup>374</sup> This lack of understanding of Afghan entrepreneurship also caused USAID's Kabul Carpet

---

<sup>370</sup> SIGAR, *Quarterly Report to the United States Congress | January 30, 2019* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/quarterlyreports/2019-01-30qr.pdf>. See also SIGAR, *Afghan Air Force: DOD Met the Initial Date for Fielding UH-60 Helicopters, but the Program is at Risk of Not Having Enough Trained Pilots or the Capability to Maintain Future UH-60s* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/audits/SIGAR-19-18-AR.pdf>.

<sup>371</sup> SIGAR, *Quarterly Report | January 30, 2021*. The specific audit referenced remains classified and thus cannot be cited here.

<sup>372</sup> These misguided procurements aside, the AAF ended up becoming an effective force, which SIGAR recognized. This was mostly attributable to a superior security force assistance model that the U.S. Air Force followed than what the U.S. Army used for the ANA and ANP.

<sup>373</sup> John Sopko to The Honorable John F. Kerry (Secretary of State), Inquiry Letter 15-09-SP, October 15, 2014, <https://www.sigar.mil/pdf/special%20projects/SIGAR-15-09%20IL.pdf>.

<sup>374</sup> SIGAR, *Quarterly Report to the United States Congress | July 30, 2021* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/quarterlyreports/2021-07-30qr.pdf>. See also John Sopko to The Honorable Samantha Power (Administrator, USAID) and Dr. Tina Dooley-James (USAID Mission Director for Afghanistan), Evaluation 21-37, June 8, 2021, <https://www.sigar.mil/pdf/evaluations/SIGAR-21-37-IP.pdf>.

Export Center—envisioned as retail hub to extend the Afghan government’s influence—to miss critical sales, revenue, and job creation targets.<sup>375</sup>

At a larger scale, USAID also sought to extend governmental influence through the Stability in Key Areas (SIKA) program, which was supposed to allow Afghan districts to develop, manage, and implement their own stabilization projects with U.S. funds. Despite spending almost \$50 million in 16 months, SIGAR determined that USAID did not actually award any grants to eligible districts against the stated program criteria, *i.e.*, sources of instability that the districts themselves identified.<sup>376</sup>

SIKA served as a *de facto* test of direct assistance for the Afghan governmental ministries. This funding option became increasingly attractive among the Executive Branch agencies with the gradual descoping of the Afghanistan mission after Obama’s surge, and also given the enduring inconveniences of project management and contract oversight.<sup>377</sup> SIGAR acknowledged the potential benefits of direct assistance, but cautioned that limited Afghan capacity to manage donor funds themselves—on top of the known corruption that pervaded all levels of the Afghan government—would likely just increase the oversight burden and thus magnify the prospect of program failure.<sup>378</sup> This is precisely what transpired. SIGAR reported in an early 2014 audit that USAID approved direct assistance funding for their partner Afghan ministries despite having seven different risk assessments categorically warn against it.<sup>379</sup>

---

<sup>375</sup> SIGAR, *Kabul Carpet Export Center: Progress Made Toward Self Sufficiency but Critical Sales, Revenue, and Job Creation Targets Have Not Been Met* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/special%20projects/SIGAR-20-50-SP.pdf>.

<sup>376</sup> SIGAR, *Stability in Key Areas (SIKA) Programs: After 16 Months and \$47 Million Spent, USAID Had Not Met Essential Program Objectives* (Washington, DC: GPO, 2013), <https://www.sigar.mil/pdf/audits/SIGAR%20Audit%2013-16-SIKA.pdf>. See also John Sopko to The Honorable Wade Warren (Acting Administrator, USAID), Inquiry Letter 17-49-SP, June 28, 2017, <https://www.sigar.mil/pdf/special%20projects/SIGAR-17-49-SP.pdf>; and SIGAR “Fact Sheets” on the Stability in Key Areas Programs (18-23-SP, 18-53-SP, 19-05-SP, 19-11-SP), all available at <https://www.sigar.mil/specialprojects/factsheets/>.

<sup>377</sup> Direct assistance is another descriptor that SIGAR used for the “on budget” funding explained earlier.

<sup>378</sup> H.R., *Challenges Affecting U.S. Foreign Assistance*. See also SIGAR, *Quarterly Report | April 30, 2013*; and SIGAR, *Quarterly Report | October 30, 2013*.

<sup>379</sup> Even worse, USAID granted approval of over \$4 billion without risk mitigation strategies in place and having waived their operational policy requirements. SIGAR, *Direct Assistance: USAID Has Taken Positive Action to Assess Afghan Ministries’ Ability to*

USAID and other donors attempted to correct their risk mitigation and oversight failures by imposing “conditionality” on the funds through bilateral, ministerial-level commitment letters, but the sheer number of conditions made their enforcement impractical (and begot a metrics shell-game of the type that Craig Whitlock so heavily criticized).<sup>380</sup> In reporting this back to the U.S. Congress, SIGAR cited a World Bank caution that “... more conditionality cannot compensate for weak government commitment or implementation capacity,” which bookended their warning in 2012 that the donor community should actually be doing less so as to give the Afghans a fair shot at transitioning to a more sustainable economy.<sup>381</sup>

All these failures aside, not every project or program in Afghanistan was culturally-unaware, unsuitable, and/or unacceptable, and the SIGAR reports gave credit where it was due. Almost every Afghanistan project and program—even the “good” ones—suffered from poor **unity of effort**, however. Accordingly, this theme was the second most represented from the assessment framework, with at least 99 total findings across the SIGAR quarterly reports analyzed.

Recall that the Special Inspector General for Iraq Reconstruction’s comprehensive lessons learned reports and *The Afghanistan Papers* had two different views of this theme. SIGIR’s *Hard Lessons* and *Learning From Iraq* took a constructivist view, recommending that future stabilization and reconstruction operations achieve **unity of effort** through a common operating picture and uniform contracting, personnel, and information management systems. Whitlock viewed it more in terms of the various Executive Branch agencies’ willingness (or

---

*Manage Donor Funds, but Concerns Remain* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR-14-32-AR.pdf>. SIGAR, *Quarterly Report | July 30, 2018*. See also H.R., *Lessons Learned from Oversight of the U.S. Agency for International Development’s Efforts in Afghanistan*, in which John Sopko testified “USAID progress in assessing risks has not been matched by an equally robust strategy to ensure the Afghan government mitigates those risks.”

<sup>380</sup> SIGAR, *Quarterly Report | July 30, 2015*. The donor community eventually abandoned explicit financial penalties in their conditional agreements; see SIGAR’s discussion of the Geneva Mutual Accountability Framework in SIGAR, *Quarterly Report | January 30, 2019*.

<sup>381</sup> *Ibid.* See also SIGAR, *Quarterly Report | July 30, 2012*; and *Direct Assistance to the Afghan Government Presents Risks, Before the Subcommittee on National Security, Homeland Defense, and Foreign Operations, Committee on Oversight and Government Reform*, House of Representatives, 113th Cong., 1st sess., February 13, 2013, <https://www.sigar.mil/pdf/testimony/2013-feb-12-ig-testify.pdf>. In this testimony, John Sopko asserted that, according to the World Bank, Afghanistan has only been able to execute around \$1 billion of its core development budget annually since 2007–2008.

ability) to coordinate with each other and to self-improve, with “willingness” tied to subordination of an agency’s corporate self-interest to the larger mission (and attendant political objectives). Ben Barry’s use of the term “integration” in *Blood, Metal and Dust* reinforces Whitlock’s view. Most of what SIGAR found aligned with Whitlock’s view as well, but they also found how the lack of a common operating picture limited effective oversight. In an early 2012 audit, SIGAR revealed that the DoD planned almost \$100 million in new AIF projects that another donor had already funded, and that this duplication resulted from the “siloining” of project information.<sup>382</sup> SIGAR later uncovered that such duplications potentially extended to six separate Afghan districts and 28 different programs, again owing to project information not being shared between the various Executive Branch agency stakeholders.<sup>383</sup>

Particularly troubling was the incomplete tracking of what the Executive Branch agencies actually spent; while SIGAR did a commendable job in accounting for obligations and expenditures through their financial audits, the lack of a central contracts database only permitted a rough estimate of total reconstruction spending for the 10-year period ending in 2013.<sup>384</sup> Moreover, even if the three main Executive Branch agencies (DoD, State, and USAID) could have achieved a common operating picture and uniform systems, significant gaps would have remained since approximately 17% of the spending in Afghanistan was by other U.S. government agencies that had no real tracking or reporting requirements.<sup>385</sup> Despite the tens of billions of dollars involved, these smaller agency programs basically flew under the radar since DoD, State, and USAID programs were so much bigger and more visible, and SIGAR’s ability to audit them—by their own admission—was limited in turn.

SIGAR lacking critical oversight information was not just a function of incomplete project tracking. It also resulted from the Executive Branch agencies (especially the DoD) withholding information through classification. The pattern that SIGAR detected over time matched what Whitlock sketched out in *The Afghanistan Papers*—the classification started with the pending transition from ISAF to Resolute Support (October 2014 quarterly report), stabilized once Resolute Support’s relationships with the Afghan ministries re-normalized (January 2015

---

<sup>382</sup> SIGAR, *Fiscal Year 2011 Afghanistan Infrastructure Fund Projects are Behind Schedule*. See also SIGAR, *Quarterly Report | July 30, 2012*.

<sup>383</sup> SIGAR, *Quarterly Report | January 30, 2015*.

<sup>384</sup> SIGAR, *Quarterly Report | July 30, 2014*.

<sup>385</sup> SIGAR, *Quarterly Report | July 30, 2016*.



quarterly report), and then deepened at pace with the worsening security situation (October 2017, January 2018, October 2018, and April 2020 quarterly reports).<sup>386</sup> Although SIGAR did not outright accuse the Executive Branch agencies of malfeasance in their classification practices, they called the behavior as they saw it and let Congress draw its own conclusions.<sup>387</sup> For example, part of SIGAR’s mandate was to recommend suspension or debarment of individuals and companies from receiving U.S. government contracts, if they met certain disqualifying conditions as specified by U.S. fiscal law. One such disqualifying condition was support to the insurgency. SIGAR reported for nine straight quarters that the U.S. Army had not followed through on the suspensions and debarments, with the Army justifying their inaction on supposed exculpatory information that was (conveniently) classified.<sup>388</sup> In another example, SIGAR highlighted the inconsistency between DoD classifying strength figures for the Afghan security forces in the January 2018 quarterly report yet releasing those same figures in a press conference the previous month.<sup>389</sup> The resultant Congressional concern got published as a so-called “joint explanatory statement” in the National Defense Authorization Act later that year.<sup>390</sup>

One of the major concerns that SIGAR expressed in response to the Executive Branch agencies’ classification practices was that although the withheld data was “released” in a classified annex to the respective quarterly report, most

---

<sup>386</sup> SIGAR, *Quarterly Report | October 30, 2014*. See also SIGAR, *Quarterly Report | January 30, 2015*; SIGAR, *Quarterly Report to the United States Congress | October 30, 2017* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/quarterlyreports/2017-10-30qr.pdf>; SIGAR, *Quarterly Report to the United States Congress | January 30, 2018* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/quarterlyreports/2018-01-30qr.pdf>; SIGAR, *Quarterly Report | October 30, 2018*; and SIGAR, *Quarterly Report to the United States Congress | April 30, 2020* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/quarterlyreports/2020-04-30qr.pdf>.

<sup>387</sup> Part of the reason that SIGAR could not take as sensationalist position as Whitlock is that the Executive agencies could say they were just being witting in an Afghan ministerial classification action, since the security ministries technically “owned” much of the data in question. See SIGAR, *Quarterly Report | October 30, 2017*.

<sup>388</sup> SIGAR, *Quarterly Report | July 30, 2013*. See also SIGAR, *Quarterly Report | April 30, 2015*.

<sup>389</sup> SIGAR, *Quarterly Report | January 30, 2018*.

<sup>390</sup> SIGAR, *Quarterly Report | October 30, 2018*. Notwithstanding, the DoD classified even more information the following quarter. DoD was not the only offender, however; State was as well, albeit perceived less because of the nature of the data and reporting mechanisms (see SIGAR, *Quarterly Report | January 30, 2015*.)

Congressional staff members did not have access to these annexes.<sup>391</sup> Notwithstanding the oversight limitations this imposed, it revealed a broader culture of unwillingness to cooperate that SIGAR found to be endemic across the Executive Branch agencies. Much of this culture no doubt derived from the turf and resource conflicts within the Executive Branch discussed in Chapter 1. **Unity of effort** cannot exist in such a culture.

This culture earns the “endemic” characterization through the sheer number of examples that SIGAR found across programs over time. A 2013 performance audit found that an interagency financial sector working group established in the wake of the Kabul Bank scandal critically failed to include the U.S. Department of Homeland Security, which had a program to map currency flows out of Afghanistan.<sup>392</sup> Within the education sector, SIGAR found DoD, State, and USAID to be working at cross-purposes with their respective education development efforts in Afghanistan. None of the agencies had adequately assessed their efforts for effectiveness, and USAID—as the designated lead agency in this sector and the only one to have an education strategy—did not specify the other agencies’ roles or otherwise coordinate the disparate efforts.<sup>393</sup> Within the transportation sector, the U.S. Department of Transportation’s advisory effort to the Afghanistan National Rail Project was not supported by either DoD or State despite their significant shared interest in developing an Afghan mineral extraction industry, which depended on a modern rail network.<sup>394</sup>

---

<sup>391</sup> SIGAR, *Quarterly Report | January 30, 2018*.

<sup>392</sup> SIGAR, *Limited Interagency Coordination and Insufficient Controls over U.S. Funds in Afghanistan Hamper U.S. Efforts to Develop the Afghan Financial Sector and Safeguard U.S. Cash* (Washington, DC: GPO, 2011), <https://www.sigar.mil/pdf/audits/2011-07-20audit-11-13.pdf>. See also SIGAR, *Quarterly Report | January 30, 2013*.

<sup>393</sup> SIGAR, *Primary and Secondary Education in Afghanistan: Comprehensive Assessments Needed to Determine the Effectiveness of Over Progress and \$759 Million in DOD, State, and USAID Programs* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/audits/SIGAR-16-32-AR.pdf>. See also White House, *2010 Presidential Policy Directive #6 – U.S. Global Development* (Washington, DC: White House, 2010), <https://obamawhitehouse.archives.gov/the-press-office/2010/09/22/fact-sheet-us-global-development-policy>.

<sup>394</sup> See John Sopko to the USAID Mission Director-Afghanistan, the U.S. Ambassador to Afghanistan, and the Secretary of Defense RE: Support to Develop and Implement the Afghan Railway, Inquiry Letters 16-33-SP, 16-34-SP, and 16-35 SP, May 5, 2016, all available at <https://www.sigar.mil/specialprojects/inquiryletters/index.aspx?SSR=4&SubSSR=86&WP=Inquiry%20Letters>. See also John Sopko to Mr. Anthony Fox (Secretary of Transportation), Inquiry Letter 16-39-SP, June 27, 2016, <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-39-SP.pdf>.

Other examples of lack of cooperation between the Executive Branch agencies that SIGAR found included the Department of Defense and USAID independently pursuing \$3 billion in power-sector projects in parallel; USAID failing to assist their partnered ministries in implementing anti-corruption measures in support of the broader Department of State strategy; and both State and DoD failing to leverage the U.S. Department of Justice’s standing International Criminal Investigative Training Assistance Program towards ANP development.<sup>395</sup> Two additional examples stand out as particularly egregious, however. The first involves the counternarcotics effort, for which State was ostensibly responsible. Since the U.S. military is generally excluded from the U.S. ambassador’s authority over all U.S. governmental operations in a particular host country, interagency cooperation for something like counternarcotics requires that the senior military commander and ambassador agree on program goals and coordinate efforts and resources accordingly. SIGAR found that this did not occur in Afghanistan (for reasons related to **strategic and operational coherency**), and strongly intimated that the U.S. government should have abandoned counternarcotics-related policy objectives if this type of cooperation was not implementable and enforceable.<sup>396</sup> Case in point: a signature tactic in support of President Trump’s South Asia strategy was to conduct airstrikes against opium processing labs in Afghanistan, but the DoD categorized these as “counter-threat revenue” rather than counternarcotics operations.<sup>397</sup>

The second egregious example of lack of cooperation between the Executive Branch agencies—and one which SIGAR perhaps reserved its most strident criticism for—was the activities of the aforementioned Task Force for Business Stability Operations (TFBSO). This task force was the DoD’s contribution to economic development in Afghanistan, with the mission to help stabilize the Afghan economy, reduce unemployment, and attract foreign investment. Its activities carried over from Iraq although, tellingly, the Special Inspector General for Iraq Reconstruction had not identified it as a program exemplar in either *Hard Lessons* or *Learning From Iraq*, unlike CERP and the Provincial Reconstruction Teams. SIGAR found that the TFBSO leadership’s confrontational style, coupled with the lack of a clear mission and strategy, strained

---

<sup>395</sup> SIGAR, *Quarterly Report* | July 30, 2016. See also John Sopko to The Honorable Gayle E. Smith (Administrator, USAID), Inquiry Letter 16-57-SP, August 29, 2016, <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-57-SP.pdf>; and SIGAR, *Quarterly Report* | April 30, 2019.

<sup>396</sup> SIGAR, *Quarterly Report* | October 30, 2018.

<sup>397</sup> *Ibid.*

its relationships with the other Executive Branch agencies, including those within DoD.<sup>398</sup> Moreover, its reliance on “*ad hoc*, impressionistic, and ex-post approaches” induced waste and subpar performance across its programs, most of which intersected with State or USAID given their economic development nature.<sup>399</sup> SIGAR’s primary examples of this negative intersection were TFBSO’s uncoordinated investment in a natural-gas pipeline project that State and USAID opposed, as well as their lack of engagement with the U.S. Geological Survey (USGS) within the Mining Investment and Development for Afghanistan Sustainability (MIDAS) program.<sup>400</sup> This latter example is particularly glaring considering that the USGS had produced almost 350 reports on minerals in Afghanistan since 1956.<sup>401</sup>

TFBSO’s cooperation and program performance were so poor that SIGAR was unable to fully audit the \$640 million in U.S. federal appropriations the task force had received for the Afghanistan component of its mission. What SIGAR was able to trace, however, suggests that more than half of TFBSO’s appropriations went to indirect and support costs, not to projects that would have supported Afghanistan’s economic development (however poorly conceived and coordinated those projects might have been; a better form of waste, if you will).<sup>402</sup> Additionally,

---

<sup>398</sup> TFBSO viewed dealing with the U.S. Embassy in Kabul as a “courtesy,” not a requirement; see SIGAR, *DOD Task Force for Business and Stability Operations: \$675 Million in Spending Led to Mixed Results, Waste, and Unsustained Projects* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/audits/SIGAR-18-19-AR.pdf>.

<sup>399</sup> Some of the waste resulted from the TF approving projects without having potential investors lined up; see SIGAR, *Gereshk Cold and Dry Storage Facility: Quality of Construction Appears to be Good, but the Facility Has Not Been Used to Date* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/inspections/SIGAR-14-82-IP.pdf>. See also SIGAR, *Quarterly Report | January 30, 2016*; SIGAR, *Quarterly Report | January 30, 2018*; and RAND Corporation, *Task Force for Business and Stability Operations: Lessons from Afghanistan* (Santa Monica, California: RAND National Security Research Division, 2016), [https://www.rand.org/pubs/research\\_reports/RR1243.html](https://www.rand.org/pubs/research_reports/RR1243.html).

<sup>400</sup> SIGAR, *DOD’s Compressed Natural Gas Filling Station in Afghanistan: An Ill-Conceived \$43 Million Project* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-02-SP.pdf>. See also SIGAR, *Quarterly Report | January 30, 2018*. State and USAID did not even find out about the pipeline project until after the fact!

<sup>401</sup> SIGAR, *Quarterly Report | January 30, 2018*.

<sup>402</sup> John Sopko to The Honorable Chuck Hagel (Secretary of Defense), Inquiry Letter 15-23-SP, December 10, 2014, <https://www.sigar.mil/pdf/special%20projects/SIGAR-15-23-SP.pdf>. See also John Sopko to The Honorable Ashton B. Carter (Secretary of Defense), Inquiry Letter 16-05-SP, November 25, 2015, <https://www.sigar.mil/pdf/>

USAID and the State Department did not even bother to set up transition procedures for TFBSO projects, and expressed zero interest to Congress in sustaining them once the task force’s mission in Afghanistan terminated.<sup>403</sup>

The attitude displayed by TFBSO belied an unwillingness or incapacity for organizational improvement. SIGAR suggested that this too may have been endemic to all the Executive Branch agencies participating in the Afghanistan mission. As former U.S. Ambassador to Afghanistan Ronald Neumann explained, and speaking about the entirety of the U.S. government, “We have a bureaucratic and a political culture that is designed to make [a learning culture that reacts to failures and adjusts approaches] as difficult as possible.”<sup>404</sup> It is hard to see how one could achieve **unity of effort** without a learning culture.

SIGAR’s findings indicated a dearth of learning culture in two ways. First, the Executive Branch agencies did not learn from each other, despite what SIGAR facilitated above and beyond their lessons learned program. Starting in 2013, SIGAR solicited “top 10” lists from DoD, State, and USAID of their best and worst programs to enable comprehensive and comparative peer-wise evaluations.<sup>405</sup> According to the Government Accountability Office, such evaluation is important because “[comparing] the performance of a program across time and to the performance of other programs or organizations ... [can help to] ascertain whether [the program] is more or less effective than other efforts to achieve a given objective.”<sup>406</sup> In addition, SIGAR’s own philosophy on evaluation was that “expecting better results than have been achieved in earlier programs requires an examination of interlinked weaknesses ... and a coordinated, whole-of-government drive to counter them.”<sup>407</sup> By implication, failure of an Executive Branch agency to participate in program evaluation—to exhibit this type of a learning culture—induces an oversight failure, given the inspector general’s primary focus on performance auditing. Unfortunately, the agencies stonewalled SIGAR’s request

---

special%20projects/SIGAR-16-05-SP.pdf; John Sopko to Honorable Walter B. Jones (House of Representatives), Audit Alert Letter 17-14-AL, December 5, 2016, <https://www.sigar.mil/pdf/alerts/SIGAR-17-14-AL.pdf>; and SIGAR, *DOD Task Force for Business and Stability Operations*.

<sup>403</sup> SIGAR, *Quarterly Report* | April 30, 2015.

<sup>404</sup> SIGAR, *Quarterly Report* | October 30, 2018. Ambassador Neumann actually says “that adjustment,” which is a reference to the bracketed text in an earlier part of his statement.

<sup>405</sup> SIGAR, *Quarterly Report* | July 30, 2013.

<sup>406</sup> SIGAR, *Quarterly Report* | April 30, 2017.

<sup>407</sup> SIGAR, *Quarterly Report* | January 30, 2018.

for over four years, and the little data they did provide often failed to contain *prima facie* evidence of program or project success.<sup>408</sup>

The second indication of a dearth of learning culture among the Executive Branch agencies was their feeble implementation of SIGAR’s audit recommendations. As explained in Chapter 1, effectiveness of an IG’s work (as the oversight agent) depends on the program principals accepting “the accuracy of [the IG’s] findings and the logic of its recommendations” in good faith.<sup>409</sup> It seems like the Executive Branch agencies lost sight of the fundamental purpose of oversight—to improve program performance to achieve better outcomes. In a series of audits in late 2014, SIGAR determined that USAID had implemented 80% of SIGAR’s recommendations, with DoD and State not far behind at 75% implementation rate each.<sup>410</sup> A re-audit in 2020 showed that USAID had sustained their implementation rate, but the Department of Defense and Department of State degraded to 40% and 50%, respectively.<sup>411</sup> Keep in mind that the vast majority of these were not the program-level recommendations of the type described in this dissertation, but rather the relatively easy “punch list” type corrective actions within individual projects that made up the programs. SIGAR determined that the DoD’s low

---

<sup>408</sup> SIGAR, *Quarterly Report | July 30, 2013*. See also SIGAR, *Quarterly Report | April 30, 2017*.

<sup>409</sup> SIGAR, *Quarterly Report | October 30, 2017*.

<sup>410</sup> SIGAR, Department of State: Nearly 75 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR-Audit%2014-83-AR.pdf>. See also SIGAR, *U.S. Agency for International Development: More than 80 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented* (Washington, DC: GPO, 2014), [https://www.sigar.mil/pdf/audits/SIGAR%20Audit%2015-1-AR%20\(Recommendations%20to%20USAID\).pdf](https://www.sigar.mil/pdf/audits/SIGAR%20Audit%2015-1-AR%20(Recommendations%20to%20USAID).pdf); and SIGAR, *Department of Defense: More than 75 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/audits/SIGAR-15-29-AR.pdf>.

<sup>411</sup> SIGAR, *Department of Defense: Implemented Less than 40 Percent of SIGAR’s Audit and Inspections Recommendations and Does Not Have a System for Tracking Them* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/evaluations/SIGAR-20-35-IP.pdf>. See also SIGAR, *U.S. Agency for International Development Implemented More than 80 Percent of Recommendations from SIGAR Audits and Inspections* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/evaluations/SIGAR-20-46-IP.pdf>; and SIGAR, *Department of State Implemented Approximately Half of the Recommendations from SIGAR Audits and Inspections but Did Not Meet All Audit Follow-up Requirements* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/evaluations/SIGAR-21-02-IP.pdf>. Executive agencies are required to resolve IG recommendations within 12 months by the Federal Acquisition Streamlining Act of 1994.

implementation rate resulted in part from not having a top-level official responsible for audit follow-ups, or a tracking system in support of the same. DoD had also failed to standardize the inclusion of time-based corrective action plans in the small number of follow-ups they had performed.<sup>412</sup>

In addition to lack of cooperation between the Executive Branch agencies and their failure to learn, SIGAR found that **unity of effort** in Afghanistan was also constrained by lack of capacity. Most of this had to do with how the agencies dealt with international and other external partners, especially the donor community. The donors contributed significant monies to multilateral trust funds that organizations like CSTC-A were responsible for administering but had no fiduciary control over, thereby preventing effective monitoring, evaluation, and accountability.<sup>413</sup> Donors also brought in their own advisory capacity that drained Afghan resources and organizational bandwidth, which was at best inefficient.<sup>414</sup> While the dual-hatted U.S./NATO military commander formally had the mission to build the Afghan security forces and associated ministries, they had no direct authority over the donor community to prevent “advisor fratricide” or to standardize advising methods and activities.<sup>415</sup> This was despite the U.S. military’s presence providing the rationale and political support for international aid to Afghanistan ... disunity of effort, indeed.<sup>416</sup>

Lack of capacity affected relationships between the Executive Branch agencies as well. SIGAR was highly critical of staffing and resource limitations within the U.S. Embassy in Kabul, which constrained oversight-related travel and pushed traditional State Department programs—such as counternarcotics and inter-ministerial coordination—to the U.S. military. SIGAR characterized the Embassy’s

---

<sup>412</sup> SIGAR, *Department of Defense Implemented Less than 40 Percent*.

<sup>413</sup> See Afghanistan Reconstruction Trust Fund, <https://www.wb-artf.org/>; and Law and Order Trust Fund for Afghanistan, <https://mptf.undp.org/fund/ltf00>. The U.S. military relied on the UN Development Program’s oversight of LOTFA distributions. See also SIGAR, *Quarterly Report | July 30, 2015*; SIGAR, *DOD Task Force for Business and Stability Operations*; and SIGAR, *Quarterly Report to the United States Congress | April 30, 2018* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/quarterlyreports/2018-04-30qr.pdf>. Ironically, most international spending in Afghanistan left the economy through imports, foreign contractor profits, and outward remittances.

<sup>414</sup> SIGAR, *Quarterly Report | April 30, 2016*.

<sup>415</sup> SIGAR, *Quarterly Report | July 30, 2015*. See also SIGAR, *Quarterly Report to the United States Congress | July 30, 2019* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/quarterlyreports/2019-07-30qr.pdf>. Donor community = civilian actors operating within embassies, the EU, and other international organizations.

<sup>416</sup> SIGAR, *Quarterly Report | January 30, 2014*.

resource challenges as a “hole-in-government” obstacle, which was a play on the “whole-of-government” approach that was supposed to frame the Afghanistan mission.<sup>417</sup> An anecdote that SIGAR published was particularly telling: the U.S. military’s definition of “collaboration” in the whole-of-government approach was to hold a meeting with an Afghan ministry, and then tell the Embassy what happened in the meeting.<sup>418</sup>

The Afghans also recognized the lack of capacity in the Embassy and its effects. In the interview described earlier, President Ghani associated the near-universal program management challenges with overburdened Embassy and USAID staffs who had responsibility for too many contracts.<sup>419</sup> This caused “system-wide focus, processes, and sustainability [to take] a backseat to dealing with emergencies,” which reflects both Whitlock’s and SIGIR’s caution about mistaking urgency for importance.<sup>420</sup>

**Unity of effort** and the five preceding themes from the assessment framework all reinforce aspects of **strategic and operational coherency**. SIGAR’s findings were deepest here, with at least 156 findings distributed across the 38 quarterly reports analyzed. This depth of findings reinforces John Sopko’s personal view of Afghanistan oversight; as he commented in the October 2018 quarterly report, “... the most consistent failure [that] SIGAR has identified in all of our work has been the lack of coherent, whole-of-government strategies to address challenges facing the reconstruction effort.”<sup>421</sup>

One of the definitional elements from Table 2.f.4. (the assessment framework) that constituted **the strategic and operational coherency** theme was the United States and its partners not having a valid theory of success in Afghanistan. In the July 2018 quarterly report, SIGAR looked back at the state of the mission with the pending peace negotiations between the Taliban and the Afghan government and determined that the mission had been lacking a realistic political end-state. Specifically, the report stated that “[the U.S.] had a transformative, almost fantastical, political end-state in mind, but it had no bearing on the realistic timeline that change would take, the Karzai government’s willingness to reform ... and local power brokers’ willingness to cede responsibility, authority, and accountability ... .”<sup>422</sup> This aligned with what then-

---

<sup>417</sup> SIGAR, *Quarterly Report | October 30, 2017*.

<sup>418</sup> *Ibid.*

<sup>419</sup> SIGAR, *Quarterly Report | October 30, 2015*.

<sup>420</sup> *Ibid.*

<sup>421</sup> SIGAR, *Quarterly Report | October 30, 2018*.

<sup>422</sup> SIGAR, *Quarterly Report | July 30, 2018*.



Secretary of Defense James Mattis warned at the roll-out of the South Asia strategy: that Afghanistan was perhaps a war that the United States did not know how to end since it had not figured out a political end-state.<sup>423</sup>

The absence of a clear, realistic political end-state aggravated a system-level tension that SIGAR argued the U.S. never fully resolved. Although official U.S. policy recognized that improved governance needed to accompany development of the Afghan security forces, the Afghan security forces needed to provide a shield in turn for the programs that enabled improved governance.<sup>424</sup> Without improved governance, the Taliban and other insurgents would not feel pressure to compromise their agenda, especially since Taliban shadow government activities made it indistinguishable from the criminal patronage networks that the Afghan locals associated with Kabul.<sup>425</sup> The problem from SIGAR's perspective was not that improving governance at pace with development of the security forces required a nuanced approach that was perhaps ill-suited to the political end-state, but rather that the opportunity to improve governance had long since sailed by the time the U.S. started paying attention to it.<sup>426</sup> According to SIGAR, the Obama administration's 2009 surge and attendant focus on rapid development of the Afghan security forces created a "virtual state within a state," and the central question was not whether the security forces could contain the Taliban but whether the state could survive without Western support.<sup>427</sup> Within this fight for survival as they reduced levels of support, the U.S. and its partners attempted to undo the Kabul government's past negative behaviors that were underwritten during the *laissez-faire* period that preceded the surge.<sup>428</sup> All of the programs that SIGAR audited during the period considered by this dissertation were affected by this particular type of incoherence.

More practically, the security environment (which framed the attempts to improve governance) was worse after the surge irrespective of developmental gains in the Afghan security forces. As SIGAR reported in the January 2016 quarterly

---

<sup>423</sup> SIGAR, *Quarterly Report* | July 30, 2017.

<sup>424</sup> SIGAR, *Quarterly Report* | July 30, 2018.

<sup>425</sup> SIGAR, *Quarterly Report* | April 30, 2016. See also SIGAR, *Quarterly Report* | July 30, 2018.

<sup>426</sup> RE: nuanced approach, USFOR-A Commanding General and Commander of Resolute Support, General John Nicholson, stated in 2018 that "violence and progress can coexist." See SIGAR, *Quarterly Report* | July 30, 2018.

<sup>427</sup> SIGAR, *Quarterly Report* | July 30, 2018. See also SIGAR, *Quarterly Report* | April 30, 2016: "Throughout history, Afghan governments have fallen when external support is removed."

<sup>428</sup> SIGAR, *Quarterly Report* | July 30, 2015.

report, hundreds of thousands of Afghans lost their jobs when the U.S. and coalition dramatically reduced their troop levels post-surge. These troop levels and related surge programs sustained the Afghan transport and service sectors, which constituted 22% and 40% of the Afghan gross domestic product, respectively.<sup>429</sup> Since foreign investment, private commercial development, and domestic taxation were all basically non-existent, the Afghan government had no good options for offsetting this revenue loss.<sup>430</sup> Absent such offsets, SIGAR asserted that state building was near impossible because there was nothing to connect Kabul to the local level (to provide the foundation of a national economy), and thus no accountability pressure for Kabul to improve the lives of its citizens.<sup>431</sup> Accordingly, “Afghanistan” as a political concept was just a geographic space.<sup>432</sup> This is the vacuum and resultant legitimacy delta that both Craig Whitlock and Ben Barry discussed in their respective books, a delta which any group could have exploited. SIGAR explained that the Taliban’s particular form of exploitation—their theory of victory, as it were—was to attack the vulnerabilities of the Afghan army and police, thereby demonstrating the comparative impotence of a Kabul government that was not much more than its security apparatus.<sup>433</sup>

Lacking a realistic political end-state and their own theory of victory, the United States muddled along in Afghanistan until they reached the point of strategic recognition that a political agreement with the Taliban was the only way out. This muddling along was reflected in a fundamental incoherency in developmental program choices. From the outside looking in (which was SIGAR’s perspective despite their embedded presence) and from the surge onward, it seemed that the U.S. threw as much stuff at the proverbial wall as possible to see what stuck and thus could be portrayed as “progress.” Actual, coherent, and lasting progress would have required simultaneous advances across all the vital state functions, lest a salient get created along the progress front (which would give anti-government entities another vulnerability to exploit).<sup>434</sup> The U.S. and its partners

---

<sup>429</sup> SIGAR, *Quarterly Report* | January 30, 2016.

<sup>430</sup> SIGAR, *Quarterly Report* | July 30, 2015.

<sup>431</sup> *Ibid.*

<sup>432</sup> SIGAR, *Quarterly Report* | October 30, 2015.

<sup>433</sup> SIGAR, *Quarterly Report* | October 30, 2016.

<sup>434</sup> Vital state functions according to SIGAR, *Quarterly Report* | July 30, 2018: maintaining a public-finance system; providing health services and education; planning infrastructure for transportation, communications, irrigation, and energy; and managing sources of revenue, including municipalities, tenders, and licenses. Re: simultaneity, SIGAR,

obviously did not achieve this simultaneity, and SIGAR identified five vital state functions as having development programs that were particularly incoherent: rule of law, electricity, counternarcotics, reintegration of ex-combatants, and minerals/extractives.<sup>435</sup>

For rule of law, SIGAR found in a 2015 audit that despite the obligation of at least \$1 billion on 66 disparate programs across several Executive Branch agencies, the U.S. government did not have a comprehensive strategy to help develop the rule of law in Afghanistan.<sup>436</sup> The Department of State had published a new draft strategy, which replaced the partial (meaning, not comprehensive) 2009 *U.S. Rule of Law Strategy for Afghanistan*, but this was a step backwards as it dropped the earlier strategy's program monitoring and evaluation elements.<sup>437</sup> Without these elements, there was no way to determine if the partial strategic objectives were being achieved through program activity.

Several of the disparate programs involved police development as part of the larger security forces building effort. Unfortunately, these focused more on paramilitary support to the Afghan National Army's counterinsurgency rather than core police functions (a philosophical conflict within the coalition that Whitlock also discussed). As SIGAR saw it, the failure—within a comprehensive strategy—to align the Afghan National Police's mission with support to Afghan rule of law and civil policing risked instability after a political settlement with the Taliban when the ANP would ostensibly be the primary security force.<sup>438</sup> The potential

---

*Quarterly Report | January 30, 2018* offers a 1948 quote from Professor Peter Franck, Syracuse University: “If Afghanistan is to raise its economic life to a higher plane and maintain it there, it must work out a development program which provides for simultaneous advance on several fronts [e.g., industry, agriculture, power, transportation, fuel] ... Effort expended on one front atrophies if not matched by complementary efforts on others.”

<sup>435</sup> Recall the elements of Strategic and operational coherency from Chapter 2: campaign mindset; incoherent strategy as a product of mission creep; no valid theory of success/victory; failure to assess campaign with meaningful metrics, which precluded effective decision-making; urgent is not the same as important, especially when you are losing; plan comprehensively, in an integrated fashion, and have backup plans ready to go. “Campaign” means the linkage of critical events in space and time in a logical line of effort to achieve an end-state.

<sup>436</sup> SIGAR, *Rule of Law in Afghanistan: U.S. Agencies Lack a Strategy and Cannot Fully Determine the Effectiveness of Programs Costing More Than \$1 Billion* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/audits/SIGAR-15-68-AR.pdf>. Program areas = the judicial system, corrections system (detention centers and prisons), informal justice system, legislative reform, legal education, public outreach, and anticorruption efforts.

<sup>437</sup> SIGAR, *Quarterly Report | July 30, 2015*.

<sup>438</sup> SIGAR, *Quarterly Report | April 30, 2019*.

instability would not just result from not having enough trained police to perform core police functions. It would also come from the probable placement of national policing capabilities in conflict with the local, informal justice prerogatives of *Pashtunwali* (beyond what already existed from militia commanders using police to plunder local populaces).<sup>439</sup> A comprehensive strategy would no doubt have figured out how to co-opt all the informal dispute mechanisms of the various Afghan cultures.

Within the essential services sectors, comprehensive strategies are called “master plans.” Despite reliable electricity being the highest priority for Afghan households and businesses after security, SIGAR found that there was no master plan to develop Afghanistan’s electrical sector.<sup>440</sup> The relationship between the supply of electricity and vital state functions (as well as the U.S. and NATO’s development interests for Afghanistan) is well-known; as the Asian Development Bank (ADB) explained, “Insufficient energy supplies and the demand-supply imbalance constrain growth ... create disparities in economic development, and fuel ethnic and regional tensions, insecurity, and discontent.”<sup>441</sup> This reality, coupled with Afghanistan’s technical, institutional, and financial constraints, made the need for a master plan all the more crucial.<sup>442</sup>

A proper master plan never materialized, yet by 2016 SIGAR was reporting on nine major programs run by DoD, USAID, India, the World Bank, and the ADB to electrify Afghanistan and unify the power grid. Although SIGAR criticized the U.S.-managed programs for various deficiencies (recall the discussion of large-scale capital projects in the **seek and reinforce success** theme), it was careful to remind Congress that “Oversight entities need not ... be in the business of second-guessing energy-resource planners on questions of big versus

---

<sup>439</sup> SIGAR, *Quarterly Report | October 30, 2016*. SIGAR dissected the ALP brigandry piece in a 2016 audit and the July 30, 2018 quarterly report; see SIGAR, *Afghan Local Police: A Critical Rural Security Initiative Lacks Adequate Logistics Support, Oversight, and Direction* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/audits/SIGAR-16-3-AR.pdf>.

<sup>440</sup> SIGAR, *Quarterly Report | January 30, 2013*. See also SIGAR, *Quarterly Report | July 30, 2016*. Only 28% of Afghan households were served by a national power grid at the time of the 2013 report, and most of this supply was imported.

<sup>441</sup> SIGAR, *Quarterly Report | July 30, 2016*.

<sup>442</sup> Re: financial constraints, even the best performing electricity directorates in Afghanistan operated at a loss. An additional master planning factor was location-sensitivity; a cost-benefit analysis did not support extension of the Afghan power grid to certain mountainous areas, so there would be a high variance in consumption and connection rates country-wide. See SIGAR, *Quarterly Report | July 30, 2016*.

small, networked or decentralized, renewable or nonrenewable.”<sup>443</sup> However, a master plan could have elicited a better “consideration of options, advantages, risks, and probabilities” by the Executive Branch agencies and donors. In this vein, SIGAR was consistently critical of USAID’s Kajaki Dam project as being particularly emblematic of incoherent strategy and project choice: it required new transmission infrastructure to connect to the power grid (thereby increasing financing and security demands), the site was difficult to protect, and the electrical output only marginally increased the national supply.<sup>444</sup>

Regarding counternarcotics, SIGAR questioned the logic of the State Department producing four counternarcotics strategies between 2005 and 2012 that presumed interagency coordination, but without any substance or authority designations for how that coordination was to be accomplished.<sup>445</sup> John Sopko had been personally testifying since 2014 that “the counternarcotics effort suffers from low prioritization, lack of a comprehensive strategy, and a declining U.S. law-enforcement presence in Afghanistan,” and by 2018 it appeared to have fallen off the reconstruction agenda entirely.<sup>446</sup> This was despite the fact that the Afghan opium trade negatively affected virtually every reconstruction and development program.<sup>447</sup> SIGAR called out this inconsistency in the October 2018 quarterly

---

<sup>443</sup> SIGAR, *Quarterly Report* | July 30, 2016.

<sup>444</sup> *Ibid.* See also SIGAR, *Kajaki Dam Irrigation Tunnel: The \$27.3 Million Tunnel Is Not Operating Properly Due to Construction Deficiencies and a Maintenance Issue* (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/inspections/SIGAR-20-21-IR.pdf>.

<sup>445</sup> SIGAR, *Quarterly Report* | October 30, 2018.

<sup>446</sup> Although Afghanistan was working on a new regional drug strategy, the U.S. Embassy’s 2018 “Integrated Country Strategy” for Afghanistan subsumed counternarcotics into general operations pursuant to the South Asia strategy (which did not mention counternarcotics). At the same time, the U.S. military stated that it had no counternarcotics mission in Afghanistan. Similarly, USAID stated it would not plan, design, or implement new programs to address opium-poppy cultivation. See *Future U.S. Counternarcotics Efforts in Afghanistan, Before the Senate Caucus on International Narcotics Control*, House of Representatives, 113th Cong., 2nd sess., January 25, 2014. See also SIGAR, *Quarterly Report* | July 30, 2018; SIGAR, *Quarterly Report* | October 30, 2018; and John Sopko to The Honorable John Cornyn (Chairman, Caucus on International Narcotics Control, United States Senate) *et al*, Alert Letter 20-18-AL, January 20, 2020, <https://www.sigar.mil/pdf/alerts/SIGAR-20-18-AL.pdf>.

<sup>447</sup> Attributed to the U.S. Senate Caucus on International Narcotics Control in SIGAR, *Quarterly Report* | October 30, 2018. There was also a reverse dynamic at play for certain types of reconstruction and development programs; as the SIGAR warned in the October 2014 quarterly report, “... improved irrigation, roads, and agricultural assistance ... can

report, stating that the counternarcotics programs that did exist were “side project[s] ... often justified to weaken insurgent groups and strengthen the Afghanistan government ... [but] commonly implemented and assessed independent of these strategic goals.”<sup>448</sup> Accordingly, the programs could not be coherently integrated into broader security, governance, or developmental efforts.

In the interest of completeness and echoing the rural development piece discussed in the **cultural awareness, suitability, and acceptability** theme, SIGAR offered that the failure to suppress the Afghan opium trade also related to broader deficiencies in security and economic development efforts, not just the counternarcotics programs themselves.<sup>449</sup> The international community was likewise complicit in the overall failure. As SIGAR reported in January 2021, a disagreement between the Afghan government and the UN Office on Drugs and Crime precluded publication of opium cultivation data from the 2018 harvest onward.<sup>450</sup> Additionally, the donor community consistently failed to condition their multilateral assistance agreements on the Afghans reducing poppy cultivation.<sup>451</sup>

The inconsistencies of the various counternarcotics programs became seemingly less important once the U.S. conceded that the only way out of Afghanistan was a political agreement between the Kabul government and the Taliban. SIGAR turned its attention to the now-pressing issue of reintegration of ex-combatants into Afghan civil society. In a dedicated lessons learned program report published in 2019 and cross-referenced by the October quarterly report that same year, SIGAR assessed that none of the five main reintegration programs “succeeded in enabling any significant number of ex-combatants to rejoin civil society socially and economically.”<sup>452</sup> SIGAR further found that programs specifically targeting the Taliban did not weaken the insurgency or facilitate reconciliation efforts, and that violence increased during the most expensive (and correspondingly ambitious) disarmament and demobilization programs.<sup>453</sup> To these ends, the U.S. programs should have perhaps been mindful of the relative success

---

increase opium production if they fail to factor opium-economy realities into program design.”

<sup>448</sup> SIGAR, *Quarterly Report | October 30, 2018*.

<sup>449</sup> *Ibid.*

<sup>450</sup> SIGAR, *Quarterly Report | January 30, 2021*.

<sup>451</sup> *Ibid.*

<sup>452</sup> SIGAR, *Quarterly Report | October 30, 2019*. See also SIGAR, *Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-19-58-LL.pdf>. Some of the reintegration programs dated to 2002.

<sup>453</sup> SIGAR, *Quarterly Report | October 30, 2019*.

of the pacification efforts in Vietnam that Thomas Thayer cataloged in *War Without Fronts* (see Chapter 2).<sup>454</sup>

SIGAR also found strategic incoherency in the reintegration programs' intersection with economic development efforts. A dearth of licit employment opportunities disincentivized reintegration, and the U.S. military maintaining various contract relationships with militia groups and their warlords sent a mixed message at best.<sup>455</sup> The State Department and USAID contributed to the mixed messaging by failing to develop strategies and plans for how the extant reintegration programs would function after a peace settlement when the scope of the programs would inevitably grow.<sup>456</sup> These agencies also failed to develop a strategy for a related reintegration problem that was even larger—the return of Afghan refugees from Pakistan and Iran.<sup>457</sup> Along with the ex-combatants, the refugees would be subsumed into an already-stressed labor market via repatriation methods that were historically ineffective in other conflict zones.<sup>458</sup> SIGAR questioned whether a long-term refugee strategy for Afghanistan could even be developed, however, since neither the State Department nor the UN High Commissioner for Refugees could independently verify the numbers being reported by the Pakistani and Iranian governments. Additionally, SIGAR cautioned that the Afghan Ministry of Refugees and Repatriation was as limited in their ability to receive international assistance (and fulfill obligations in turn) as any other Afghan governmental entity.<sup>459</sup>

Although SIGAR did not use this language to describe reintegration or other ambitious projects, the U.S. and its partners seemed to be naively looking for “moonshots” to fundamentally change the security and development paradigms as the strategic situation degraded. One that regained prominence around the time of the South Asia strategy was development of Afghanistan’s mining industry. The appeal was clear—the estimated value of Afghanistan’s mineral reserves is

---

<sup>454</sup> Unfortunately, SIGAR did not offer the comparison or program recommendations in any of its reports on reintegration of ex-combatants.

<sup>455</sup> SIGAR, *Quarterly Report | October 30, 2019*.

<sup>456</sup> SIGAR, *Post-Peace Planning in Afghanistan: State and USAID Were Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/audits/SIGAR-21-50-AR.pdf>.

<sup>457</sup> SIGAR, *Quarterly Report | April 30, 2019*. There were twenty times more potential returning refugees than potential reintegrating Taliban.

<sup>458</sup> *Ibid.*

<sup>459</sup> SIGAR, *Afghan Refugees and Returnees: Corruption and Lack of Afghan Ministerial Capacity Have Prevented Implementation of a Long-term Refugee Strategy* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/audits/SIGAR-15-83-AR.pdf>.

between \$1 trillion and \$5 trillion, with large deposits of lithium, iron ore, gold, cobalt, copper, and potash.<sup>460</sup> The lithium deposits generated the most excitement since this mineral is needed for the lithium-ion and lithium-polymer batteries used in computers, smartphones, and electric vehicles.<sup>461</sup> Additionally, the lithium market has been historically dominated by China's extractives industry, which makes the mineral a resource of potential strategic competition in the geopolitical and geoeconomic contexts.<sup>462</sup> Potential aside, a valuable mineral that cannot be extracted from the ground is worthless. Although USAID and TFBSO had development programs in Afghanistan's mining sector since the time of Obama's surge, SIGAR determined these programs to be conflicting (and thus in need of a unifying strategy).<sup>463</sup> They were also ineffective; when SIGAR audited them in 2018, it found that the programs did not yield any new tender offers within the Afghan mining industry, and that mining revenue remained stagnant at approximately \$20 million annually (or 0.3% of revenue that Afghanistan needed for its \$6.5 billion annual budget).<sup>464</sup>

SIGAR intimated in its findings that a mining/extractives strategy for Afghanistan would have shown the programs—and the Afghan government's optimism in response—to be based on “unrealistic implementation timelines and inflated expectations.”<sup>465</sup> Mining projects in highly developed countries require approximately 12 years' lead time with massive front-end investment. SIGAR speculated that under Afghanistan's conditions, this lead time would be at least 50 years.<sup>466</sup> Lead time aside, SIGAR also wondered why the U.S. thought there could

---

<sup>460</sup> Yudhijit Bhattacharjee, “Amid War, Appraising the Mineral Wealth of Afghanistan,” *Science* 328, no. 5986 (June 2010): 1620.

<sup>461</sup> U.S. Geological Survey, *Lithium Use in Batteries*, Circular 1371 (Washington, DC: GPO, 2012), [https://pubs.usgs.gov/circ/1371/pdf/circ1371\\_508.pdf](https://pubs.usgs.gov/circ/1371/pdf/circ1371_508.pdf).

<sup>462</sup> Stephen Kesler, *et al.*, “Global Lithium Resources: Relative Importance of Pegmatite, Brine, and Other Deposits,” *Ore Geology Reviews* 48 (October 2012): 55-69, <https://www.sciencedirect.com/science/article/abs/pii/S0169136812001539?via%3Dihub>

<sup>463</sup> SIGAR, *Afghanistan's Mineral, Oil, and Gas Industries: Unless U.S. Agencies Act Soon to Sustain Investments Made, \$488 Million in Funding is at Risk* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/audits/SIGAR-15-55-AR.pdf>. See also SIGAR, *Afghanistan's Oil, Gas, and Minerals Industries: \$488 Million in U.S. Efforts Show Limited Progress Overall, and Challenges Prevent Further Investment and Growth* (Washington, DC: GPO, 2016), <https://www.sigar.mil/pdf/audits/SIGAR-16-11-AR.pdf>.

<sup>464</sup> SIGAR, *Status of U.S. Efforts to Develop Extractive Tenders: \$125 Million Spent Resulting in No Active Contracts* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/special%20projects/SIGAR-18-58-SP.pdf>.

<sup>465</sup> SIGAR, *Quarterly Report | January 30, 2018*.

<sup>466</sup> *Ibid.*



be different outcomes in the mining sector when the Executive Branch agencies could not deliver large-scale capital projects in other sectors that had the same aggravating conditions.<sup>467</sup> SIGAR additionally postulated risks with the Taliban response (mineral wealth could incentivize them to fight even harder), environmental damage, and triggering “Dutch disease” within the broader Afghan economy.<sup>468</sup>

SIGAR also found strategic incoherency in countering threat finance (CTF) and water management. The three major efforts to counter threat finance—the airstrikes against opium processing labs mentioned earlier, DoD’s global CTF contract through its Acquisition Management and Integration Center, and interagency agreements between the U.S. Drug Enforcement Administration (DEA) and the State Department’s Bureau of International Narcotics and Law Enforcement Affairs (INL)—could have also benefited from a unifying strategy. A SIGAR audit found that none of the agencies could determine the impact of their respective programs on overall CTF goals in Afghanistan, owing to lack of monitoring and evaluation criteria, unclear reporting requirements, and no agency being singularly responsible for holistic assessment and coordination.<sup>469</sup>

For Afghanistan’s water management, there was a U.S. Interagency Water Strategy for Afghanistan published in 2010, but it had the same failures of conception and/or implementation as the other incoherent strategic initiatives.<sup>470</sup> SIGAR did not find any substantive effort to replace this failed strategy, despite President Ghani’s request for assistance with water management and climate change upon taking office in 2015.<sup>471</sup> Nor was attention paid when it became clear by 2019 that rising temperatures had accelerated Afghanistan’s drought cycle from

---

<sup>467</sup> *Ibid.* Aggravating conditions = lack of technical expertise and foundational infrastructure, paltry commercialization, nonexistent private investment, corruption, and insecurity.

<sup>468</sup> SIGAR, *Quarterly Report | July 30, 2016*. Dutch disease is a term in macro-economics for the apparent causal relationship between the increase in development of one economic sector and the decline in others. See “The Dutch Disease,” *The Economist*, November 26, 1977, <https://www.uio.no/studier/emner/sv/oekonomi/ECON4925/h08/undervisningsmateriale/DutchDisease.pdf>.

<sup>469</sup> SIGAR, *Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/audits/SIGAR-21-29-AR.pdf>.

<sup>470</sup> SIGAR, *Afghanistan’s Water Sector: USAID’s Strategy Needs to Be Updated to Ensure Appropriate Oversight and Accountability* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR-14-52-AR.pdf>.

<sup>471</sup> SIGAR, *Quarterly Report | October 30, 2015*.

every 30 years to every two to five years, thereby increasing Afghanistan’s urgent need for improved warning systems, management best practices, and access to global environmental resources.<sup>472</sup>

Although SIGAR did not take the categorical position that the U.S. overcompensated and tried to do “too much too fast” during Obama’s surge, they did find temporal pressure to be a contributing factor to the strategic incoherence observed in the vital state functions and other development programs. In a July 2018 summary of the *Stabilization* lessons learned report, SIGAR opined that stabilization efforts failed in part due to the Executive Branch agencies spending “far too much money, far too quickly, and in a country woefully unprepared to absorb it,” which resulted from pressure to quickly stabilize insecure districts, as well as from a gross overestimation of the Afghan government’s capacity for reform.<sup>473</sup> SIGAR further offered that prioritizing the most dangerous parts of the country under the Obama administration’s original 18-month clock “had a profound, negative impact on stabilization planning, staffing, and programming.”<sup>474</sup>

Afghan President Ashraf Ghani somewhat affirmed SIGAR’s findings. In the interview with him that SIGAR published in the October 2015 quarterly report, Ghani stated that various failures in the Afghan ministries *vis-à-vis* the reforms imposed by the U.S. government were “inadvertent” due to having to work under the pressures of time and “conditional military commitment.”<sup>475</sup> While not commenting on this perceived conditionality, SIGAR did talk about troop and unit rotations and cataloged the same problems that both the Special Inspector General for Iraq Reconstruction and Craig Whitlock had. Summarizing the issue in the January 2019 quarterly report, SIGAR found that deployed personnel—especially ones pressed into service as advisors—often lacked required expertise and mission-specific pre-deployment training.<sup>476</sup> Over time, this piecemeal advisory approach aggregated as a broader failure to achieve a “comprehensive, expert-design[ed], and enduring multi-year plan to guide” development of the Afghan security forces and governmental ministries.<sup>477</sup>

Non-expert advisors performing work for which they were inadequately trained is a form of the mission creep that Whitlock stressed in *The Afghanistan*

---

<sup>472</sup> SIGAR, *Quarterly Report* | January 30, 2019.

<sup>473</sup> SIGAR, *Quarterly Report* | July 30, 2018. See also SIGAR, *Stabilization*.

<sup>474</sup> SIGAR, *Quarterly Report* | July 30, 2018.

<sup>475</sup> SIGAR, *Quarterly Report* | October 30, 2015.

<sup>476</sup> SIGAR, *Quarterly Report* | July 30, 2019.

<sup>477</sup> *Ibid.*

*Papers*. SIGAR did not use these words directly ... strategic incoherence surely encompasses mission creep ... but did get to the essence of what Whitlock was talking about in criticizing the U.S. for pegging its strategy to imprecise concepts and terminology. In the July 2018 quarterly report, SIGAR described “stabilization” as a “vague euphemism for ‘fixing’ an area mired in conflict,” subject to differing meanings over time and audience, and poorly institutionalized across both the interagency as well as allies and partners.<sup>478</sup> SIGAR also found that stabilization’s pairing with the term “reconstruction” added confusion, as did the fact that it was earlier used to describe the overall Afghanistan strategy during the Obama surge.<sup>479</sup> Notwithstanding how the line between stabilization and reconstruction may have been blurred by the former’s lack of a common definition, it is ironic that the only “official” definition of the latter came from SIGAR’s enabling legislation.<sup>480</sup>

Strategic incoherence aside, and as established through analysis of the other themes in the assessment framework, there was a lot of program activity nonetheless in Afghanistan (and a lot of resources spent accordingly). SIGAR found that many of these programs and the strategic objectives that they were supposed to support also suffered from incoherence, albeit at a different level: operational. This operational incoherence almost exclusively resulted from poor monitoring and evaluation, *i.e.*, the meaningless metrics that Whitlock excoriated at length, and that Thomas Thayer had warned about from the Vietnam experience.<sup>481</sup> The failure of the metrics regime dominates SIGAR’s findings in the **strategic and operational coherency** theme, accounting for almost one-third of the total findings (51 of 156).

---

<sup>478</sup> SIGAR, *Quarterly Report | July 30, 2018*. This report also stated that Afghanistan was not stable irrespective of stabilization programs, so any strategic declarations about a change in approach was basically just window dressing.

<sup>479</sup> *Ibid.* Re: poor institutionalization, USAID made the decision for itself in early 2017 that it would shift away from “broad-reach” nation and institutional capacity building; see SIGAR, *Quarterly Report | April 30, 2017*.

<sup>480</sup> See SIGAR, *Quarterly Report | April 30, 2019*. From the legislation (see Chapter 1), Afghanistan reconstruction is the effect from projects and programs using any funding mechanism: 1. To build or rebuild physical infrastructure of Afghanistan; 2. To establish or reestablish a political or societal institution of Afghanistan; or 3. To provide products or services to the people of Afghanistan.

<sup>481</sup> See Gregory A. Daddis, “The Problem of Metrics: Assessing Progress and Effectiveness in the Vietnam War,” *War in History* 19, no. 2 (January 2012): 73-98, for an additional discussion of Thayer’s warning.

SIGAR consistently argued for the importance of meaningful and realistic metrics over the period considered by this dissertation. In the January 2013 quarterly report, SIGAR recommended that decisions to undertake projects should “include some realistic consideration of whether meaningful and measurable indicators can be devised to judge whether it will be successful.”<sup>482</sup> Adding weight to this recommendation was that foreign assistance empirically fails when there is no program evaluation, and that development programs need objectives to distinguish them from conjunctively-funded security and governance programs.<sup>483</sup> In Congressional testimony the following year, John Sopko stated that the Executive Branch agencies “widely acknowledged the importance of, but usually ignored regardless” the link between strategic planning and goals-based program evaluation and measurement.<sup>484</sup> Within this linkage, SIGAR’s January 2016 quarterly report highlighted that metrics were needed to inform the program management decisions that the U.S. demonstrably struggled with, *e.g.*, program modification or termination.<sup>485</sup> SIGAR later expanded on this by cautioning that simply documenting unrealistic program objectives does not make them any more achievable, and that metrics are irrelevant to actual outcomes if “programmers are not honest with themselves and others about what they [want to] achieve.”<sup>486</sup>

Notwithstanding such dishonesty, SIGAR did not outright accuse the U.S. military or any other Executive Branch agency of the deliberate misinformation (or the careerism) that Whitlock levies in *The Afghanistan Papers*. The closest it came was in *The Risk of Doing the Wrong Thing Perfectly*, the lessons learned program report that SIGAR published in 2021 about monitoring and evaluation of Afghanistan reconstruction contracting. SIGAR cited the “pervasiveness of overoptimism” as a central theme of the report, with the limited program monitoring and evaluation that was in place tending “to elevate good news and

---

<sup>482</sup> SIGAR, *Quarterly Report | January 30, 2013*.

<sup>483</sup> *Ibid.* The Governmental Accountability Office, Congressional Research Service (CRS), and U.S. Office of Management and Budget reinforced these points in a series of 2017 reports that SIGAR references in their April 2017 quarterly report. The CRS report also commented on careerism and corporate self-interest as a restraint to formal program evaluation, a factor to which Whitlock ascribed much of the metrics mis/disinformation campaign. See SIGAR, *Quarterly Report | April 30, 2017*.

<sup>484</sup> H.R., *Lessons Learned from Oversight of the U.S. Agency for International Development’s Efforts in Afghanistan*.

<sup>485</sup> SIGAR, *Quarterly Report | January 30, 2016*.

<sup>486</sup> SIGAR, *Quarterly Report | January 30, 2018*. See also SIGAR, *Quarterly Report | April 30, 2019*.

anecdotes over data suggesting a lack of progress.”<sup>487</sup> SIGAR also suggested that the metrics used were too narrowly defined, with the potential to indicate a program’s success completely removed from any support to a larger strategic objective.<sup>488</sup> This is the “wrong thing perfectly” of the report’s title, and represents a different type of cherry-picking than what Whitlock found.

Just like Whitlock, however, SIGAR determined that the metrics associated with the effort to build the Afghan security forces were the most flawed, and the most problematic for the mission overall. This determination began with the transition from the International Security Assistance Force to Resolute Support. SIGAR found that there was no plan to sustain capability assessments of Afghan National Army and Afghan National Police units once the advisor footprint decreased, nor was there a reconciliation procedure to bridge from the ISAF advisor role to the Resolute Support one.<sup>489</sup> This was no small concern given the differences in authorities between the two missions, as well as SIGAR’s previous documentation of issues with reliability and consistency in the Afghan unit capability assessments.<sup>490</sup> Additionally, SIGAR felt that program monitoring and evaluation within the effort to build the Afghan security forces merited greater scrutiny than most other programs since “the success of the entire reconstruction mission depends on the capability ... of the [Afghan security forces].”<sup>491</sup> The unit assessments fed perceptions of Afghan security force capabilities, which in turn drove strategic decision-making.

The presence of intangible, harder-to-measure factors in the security forces building effort also made metrics accuracy important. Short-term, rotational deployments of U.S. military advisors already compromised the capability

---

<sup>487</sup> SIGAR, *The Risk of Doing the Wrong Thing Perfectly*. See also SIGAR, *Quarterly Report | July 30, 2021*.

<sup>488</sup> SIGAR, *The Risk of Doing the Wrong Thing Perfectly*.

<sup>489</sup> SIGAR, *Quarterly Report | January 30, 2014*. See also SIGAR, *Quarterly Report | April 30, 2015*. At least assessments were performed here ... for U.S. assistance to Counternarcotics Police of Afghanistan, efforts were not fully tracked, and no formal unit capability assessments were performed. See SIGAR, *Counternarcotics Police of Afghanistan: U.S. Assistance to Provincial Units Cannot Be Fully Tracked and Formal Capability Assessments Are Needed* (Washington, DC: GPO, 2014), <https://www.sigar.mil/pdf/audits/SIGAR-Audit-15-12.pdf>.

<sup>490</sup> SIGAR, *Afghan National Security Forces: Actions Needed to Improve Plans for Sustaining Capability Assessment Efforts* (Washington, DC: GPO, 2014), [https://www.sigar.mil/pdf/audits/SIGAR\\_14-33-AR.pdf](https://www.sigar.mil/pdf/audits/SIGAR_14-33-AR.pdf).

<sup>491</sup> SIGAR, *Afghan National Army: Millions of Dollars at Risk Due to Minimal Oversight of Personnel and Payroll Data* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/audits/SIGAR-15-54-AR.pdf>.

assessments to a degree, and so vigilance with the data would counter any further inconsistencies or archival loss.<sup>492</sup> Additionally, describing a security situation through data is inherently difficult (let alone through Afghan ministry-reported data). SIGAR offered that using capability assessments to compare Afghan security forces peer-wise with the insurgency could have described the security situation more objectively.<sup>493</sup> This potential objectivity extended to how well the security forces were competing within Afghanistan’s complex network of tribal loyalties at the local political level, where the battle for legitimacy between the Kabul government and the Taliban ultimately played out.<sup>494</sup> The root capability assessments had to be accurate, however.

The U.S. military’s failure to achieve this important accuracy in the capability assessments and supporting data resulted from a combination of incompetence, naivete, and negligence ... damning enough without having to describe the failure as mis- or disinformation. SIGAR found that internal pressure to ensure the Afghans did not fail (justified as “maintaining hard-fought gains”) incentivized grade-inflation.<sup>495</sup> Whether the advisors actually inflated the assessments could not be determined with certainty, but SIGAR cautioned that the incentive’s mere existence contributed to a perception that auditable progress by the Afghan security forces did not matter since “CSTC-A always pays.”<sup>496</sup>

Capability assessments changed over time—usually in response to new commanders taking over the advisory effort—but not for the better, as SIGAR noted. In Congressional testimony cross-referenced by the April 2016 quarterly report, John Sopko offered that “each new system seemed to provide less detail than the one before, as well as lower thresholds for determining the success of Afghan units.”<sup>497</sup> The U.S. military’s response was that the decreasingly useful assessment tools were not intended to be used as an evaluation of the “entire”

---

<sup>492</sup> SIGAR, *Quarterly Report* | April 30, 2015.

<sup>493</sup> SIGAR, *Quarterly Report* | April 30, 2016. To be clear, one can generate a lot of numbers to describe a security situation, but these aggregate to what are essentially qualitative assessments whose underlying criteria are often built to justify the numbers. This problem is not unique to Afghanistan and speaks to the “difficulty in assigning meaning” piece of Whitlock’s analysis.

<sup>494</sup> SIGAR, *Quarterly Report* | April 30, 2015.

<sup>495</sup> SIGAR, *Quarterly Report* | July 30, 2015. See also SIGAR, *Quarterly Report* | April 30, 2015.

<sup>496</sup> SIGAR, *Quarterly Report* | July 30, 2015.

<sup>497</sup> *Assessing the Capabilities and Effectiveness of the Afghan National Defense and Security Forces, Before the Subcommittee on Oversight and Investigations, Committee on Armed Services, House of Representatives, 114th Cong., 2nd sess., February 12, 2016.*

Afghan security forces, but this begged questions about what capabilities they were assessing and whether this was sufficient to generate an overall picture of Afghan security force effectiveness.<sup>498</sup> Part of the declining detail was the selective and uncoordinated abandonment of data that was previously important to decision-making, such as district-level government control or influence.<sup>499</sup> This is the same cognitive dissonance that Craig Whitlock suggested the U.S. military leadership used to “excuse” the lack integrity shown by their peddling of mis- and disinformation.

Bringing things full circle within the current theme, SIGAR found that the unreliable capability assessments of the Afghan security forces resulted from a lack of **strategic and operational coherency** within the building effort, at least in part. The flawed metrics followed a flawed advisory structure. In the period that followed Obama’s surge, the U.S. Army—as the main force provider for the advisory mission—had no less than four different approaches for “forming and employing advisor teams in Afghanistan.”<sup>500</sup> This incoherence reflected the bigger problem that for the \$80 billion total investment in the Afghan security forces by the coalition, “no one person, agency, country, or military service had sole responsibility for overseeing security-sector assistance.”<sup>501</sup> Not even the division of responsibility for the United States’ contribution was clear; in SIGAR’s telling, the U.S. self-selected into its part and told the Executive Branch agencies “to deploy personnel to assume responsibility of security-assistance activities” rather than assigning specific responsibility for the accomplishment of clear development tasks against commonly acknowledged benchmarks.<sup>502</sup> This is a strange way to fight a war, given that every other developmental goal supposedly hinged on the success of the Afghan security forces.

---

<sup>498</sup> SIGAR, *Quarterly Report* | October 30, 2015. As unreliable as the unit capability assessments may have been, at least they existed. Incredibly, they did not at the ministerial level, *i.e.*, the security forces headquarters elements in the Ministry of Defense and the Ministry of the Interior. See SIGAR, *Afghanistan National Defense and Security Forces: DOD Lacks Performance Data to Assess, Monitor, and Evaluate Advisors Assigned to the Ministries of Defense and Interior* (Washington, DC: GPO, 2018), <https://www.sigar.mil/pdf/audits/SIGAR-19-03-AR.pdf>.

<sup>499</sup> SIGAR, *Quarterly Report* | April 30, 2019. Thomas Thayer talked about the importance of district-level control in *War Without Fronts*, attributing the comparative success of the Vietnamization strategy to effective capture of this metric in the Hamlet Evaluation System.

<sup>500</sup> SIGAR, *Quarterly Report* | July 30, 2019.

<sup>501</sup> *Ibid.*

<sup>502</sup> *Ibid.*

SIGAR reserved special criticism for the Afghan Personnel and Pay System (APPS), to the extent that the APPS was probably the signature failure of the metrics regime in Afghanistan (and thus a primary indicator of the overall ineffectiveness of the security forces building effort). The APPS culminated a 15-year effort by the Department of Defense to reform personnel accountability for the Afghan security forces, which recognized that an integrated personnel and payroll information system—removed from the vagaries and corruption of Afghan ministerial paper records—was vital to security and defense planning.<sup>503</sup> From an oversight perspective, the system needed to provide an accurate, real-time snapshot of Afghan manning, by unit, to inform funding decisions for salary and incentive payments, as well as to determine bases of issue for individual clothing and unit-level equipment.<sup>504</sup>

Contrary to these expectations, SIGAR found that the APPS had “limited influence on actual DoD decisions on [Afghan security forces] personnel expenditures and procurement of individual and unit items.”<sup>505</sup> When analyzing expenditure data (*i.e.*, “following the money”), SIGAR did not find a linkage between the APPS, salary payments, and equipment procurement decisions. On the contrary, the payments and procurement decisions continued to be driven by flawed residual data such as unit operational tempo, unit authorization tables (called the *tashkil*), and rough estimates of existing stockage levels.<sup>506</sup> A 2019 audit by the DoD Inspector General largely affirmed SIGAR’s position, describing the APPS as

*... a system that cannot communicate directly with Afghan systems, relies on the same manually intensive human resource and payroll processes that the system was designed to streamline, and does not accomplish the stated*

---

<sup>503</sup> SIGAR, *Quarterly Report* | April 30, 2015. See also SIGAR, *Afghan National Police: More than \$300 Million in Annual, U.S.-funded Salary Payments Is Based on Partially Verified or Reconciled Data* (Washington, DC: GPO, 2015), <https://www.sigar.mil/pdf/audits/SIGAR-15-26-AR.pdf>.

<sup>504</sup> SIGAR, *Quarterly Report to the United States Congress* | July 30, 2020 (Washington, DC: GPO, 2020), <https://www.sigar.mil/pdf/quarterlyreports/2020-07-30qr.pdf>.

<sup>505</sup> *Ibid.*

<sup>506</sup> *Ibid.*



*objective of reducing the risk of inaccurate personnel records or fraudulent payments using automated controls.*<sup>507</sup>

This description contrasted starkly with DoD’s narrative that the APPS provided “improved understanding” of the composition and disposition of ANA and ANP units. DoD linked this improved understanding to a claimed \$79 million savings on salary payments once 50,000 ghost soldiers were removed from unit rolls.<sup>508</sup> In actuality, SIGAR found that this was just a cost avoidance estimate, not creditable cost savings, and thus any claims of the APPS having a positive effect on spending decisions remained spurious.<sup>509</sup>

Although the significance of the Afghan security forces building effort merited special attention, SIGAR did not spare criticism for the failed metrics regimes of programs in the other Executive Branch agencies. A Center for Global Development study that SIGAR cited in the April 2017 quarterly report accused USAID of “not systematically collecting data [and lacking] basic metrics for comparing programs.”<sup>510</sup> SIGAR detected this systematic failure in the agency’s land reform, rural development, emergency food assistance, and public health programs over a multi-year series of performance audits.<sup>511</sup> The rural development efforts were further compromised by USAID’s reliance on terminology and concepts that were undefined (and thus confusing), as well as their ignorance of basic micro-economic measures such as rural economic growth rate, crop

---

<sup>507</sup> DoD Office of Inspector General, *Audit of the Planning for and Implementation of the Afghan Personnel and Pay System*, DODIG-2019-115, <https://www.dodig.mil/reports.html/Article/1937240/audit-of-the-planning-for-and-implementation-of-the-afghan-personnel-and-pay-sy/>.

<sup>508</sup> SIGAR, *Quarterly Report | July 30, 2020*.

<sup>509</sup> *Ibid.*

<sup>510</sup> SIGAR, *Quarterly Report | April 30, 2017*. The CGD study tempered any implicit criticism of USAID, however, by explaining that the agency is chronically under-resourced and is obligated to specific activities via Congressional and Presidential directives.

<sup>511</sup> Land reform: see SIGAR, *Land Reform in Afghanistan: Full Impact and Sustainability of \$41.2 Million USAID Program Is Unknown* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/audits/SIGAR-17-27-AR.pdf>. Rural development: see SIGAR, *Quarterly Report | October 30, 2014*. Emergency food assistance: see SIGAR, *Emergency Food Assistance to Afghanistan: Incomplete Reporting and Limited Site Visits Hindered USAID’s Oversight of Millions of Dollars of Food Assistance* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/audits/SIGAR-20-10-AR.pdf>. Public health: see SIGAR, *Afghanistan’s Health Care Sector: USAID’s Use of Unreliable Data Presents Challenges in Assessing Program Performance and the Extent of Progress* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/audits/SIGAR-17-22-AR.pdf>.

diversification, and non-farm income.<sup>512</sup> Additionally, USAID possibly compromised the international donor community’s attempts at conditionality by not reporting metrics required by the various multilateral assistance agreements.<sup>513</sup>

Similarly, SIGAR found that the State Department failed to apply metrics to assess the performance of their education, drug-treatment, and infrastructure programs.<sup>514</sup> For the infrastructure programs—and the Afghanistan Infrastructure Fund in particular—State relied on “intuition” to assess individual projects against broader strategic objectives, which were counterinsurgency-centric at the inception of most of the programs.<sup>515</sup> SIGAR found that U.S. fiscal law may have been on the State Department’s side in the case of the AIF since the appropriating legislation did not require project objectives to be measured.<sup>516</sup> Regardless, the State Department and DoD both continued to use measurable COIN objectives as a justification to Congress for AIF projects well after the U.S. moved away from the COIN strategy in 2011—for five years in some cases. When challenged by SIGAR on this particular strategic incoherency, the Executive agencies explained that the COIN objectives “remain[ed] valid because they align[ed] with the Congressional intent of the AIF.”<sup>517</sup> Congress or the Executive Branch needed to break that circular reasoning to achieve program improvement and subsequent progress. Neither party did, which the next chapter will make clear.

\*\*\*\*\*

This chapter cataloged SIGAR’s auditing of failure. Consistently poor contract oversight to ensure that projects—especially infrastructure ones—were delivered on time and on budget precluded effective **cradle to grave management** in Afghanistan. This poor management was aggravated by poor project choices, which showed a broad lack of **cultural awareness, suitability, and acceptability**.

---

<sup>512</sup> SIGAR, *Quarterly Report | October 30, 2014*.

<sup>513</sup> SIGAR, *Quarterly Report | July 30, 2014*.

<sup>514</sup> Education: see SIGAR, *Primary and Secondary Education in Afghanistan*. Drug treatment: see SIGAR, *Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/audits/SIGAR-19-49-AR.pdf>.

<sup>515</sup> SIGAR, *Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/audits/SIGAR-18-10-AR.pdf>.

<sup>516</sup> SIGAR, *Quarterly Report | October 30, 2017*.

<sup>517</sup> *Ibid.*

Projects were often not what the Afghans wanted or could afford to sustain and were built in the least secure areas to the most complex Western specifications. Additionally, many projects took so long to complete that their original reason for being had expired by the time they were delivered to the end user (and often with major deficiencies). Such deficiencies were not just endemic to infrastructure projects but rather to all programs in Afghanistan, therein showing a fundamental issue with **unity of effort** across the Afghan governmental ministries, the coalition, the international donor community, and the U.S. Executive branch agencies. Even the recommendations that SIGAR made to correct individual projects, which should have been relatively easy to implement within the 12 months prescribed by Congress, saw decreasing compliance over time.

Program deficiencies were most severe in the effort to build the Afghan security forces, not in the least because every other program's objective(s) relied on these forces being able to defeat the Taliban. Their failure to do so stemmed foremost from the U.S.—as the lead nation in the coalition—not having a realistic political end-state from President Obama's December 2009 surge onward to guide strategy formulation and adjustment. This condition induced irrecoverable challenges in program legitimacy, monitoring, and evaluation, and neatly summarizes the **strategic and operational** coherency problems in Afghanistan that the United States proved unable to solve.

SIGAR's auditing of failure occurred in near real-time, with the key findings and recommendations being publicly available to the Executive Branch agencies and to Congress. Their combined failure to use SIGAR's work towards program improvement and the missed potential in turn for a different strategic outcome in Afghanistan will be investigated in the next chapter.

**(This page intentionally left blank.)**

## Chapter 5: SIGAR in the Congressional Record and Executive Reports

As the application of the assessment framework over the last two chapters demonstrates, SIGAR's auditing of failure very clearly outweighed its failures to audit. All themes in the assessment framework were accounted for in the SIGAR quarterly and lessons learned reports, with most of the themes being well-represented in robust and consistent findings and recommendations. For the comparatively underrepresented themes—the apparent failures to audit in **minimize collateral damage, seek and reinforce success, and counter corruption**—there were either no corresponding Executive Branch agency programs for SIGAR to audit, or SIGAR addressed them indirectly in the more substantially represented themes. Accordingly, SIGAR satisfied its mandate and achieved the potential associated with inspectors general being an idealized form of oversight. By implication, and within the principal-agent model for civil-military relations, SIGAR's work positioned Congress to overcome their informational disadvantage for the U.S. War in Afghanistan *vis-à-vis* the Executive Branch principals. As explained in Chapter 1, overcoming this disadvantage was a necessary condition for Congress to better hold the President and the Executive Branch agencies to account for Afghanistan strategy and policy, and to take a more active role in their formulation if necessary.

The high quality of SIGAR's work was not a sufficient condition for Congressional activity, however. Despite its comprehensive nature and the positive change potential that it provided, SIGAR's body of work did not have much impact on the direction of U.S. strategy and policy in Afghanistan, or towards correcting program deficiencies at the operational and tactical levels. As will be demonstrated in this chapter, the Executive Branch agencies did not implement SIGAR's recommendations, nor did Congress hold these agencies to account for program improvement. SIGAR more than adequately audited failure in time for the Executive Branch agencies to change course, and in turn for Congress to hold them to account. Thus, the oversight failure for Afghanistan—and how it may have contributed to overall strategic failure—is almost entirely attributable to inaction and inattention on the part of the Executive agencies and Congress. That said, Congress bears most of the responsibility for not using SIGAR's work to its maximum potential, since SIGAR was their agent for oversight of the Executive Branch programs in Afghanistan.

This chapter will perform a basic process trace to establish this claim about Congressional inaction, which *The Afghanistan Papers* and other Afghanistan-

related scholarship to-date have failed to investigate. At the most formal level, the oversight exchange between the Executive Branch and Congress occurs through documents, with the Executive Branch agencies submitting formal reports to Congress and sitting for Congressional hearings at the applicable committee level. In response to Executive Branch reporting (or of their own accord), and as explained in Chapter 1, Congress can prescribe changes to policy and strategy through both the power of the purse (*i.e.*, appropriations to fund a particular military operation) as well as program authorizations. In keeping with the system of checks and balances that characterizes the U.S. system of federal government, however, Congressional action is usually meaningless without legislation that codifies said appropriations or authorizations; laws are Congress' "documents" in the oversight exchange. Thus, to assess the Executive Branch's and Congress' oversight performance *vis-à-vis* Afghanistan and SIGAR's body of work, it is necessary to look at the formal reports and related legislation for connections to any of SIGAR's findings or recommendations. While Congress can certainly pressure the Executive Branch through committee hearings or through the media, such pressure campaigns require the force of law to actually affect change. Moreover, whereas there is clear evidence that SIGAR shaped Congressional opinion on Afghanistan, tracking (for causation) or empirically measuring the impact of opinion-shaping is beyond the scope of this dissertation. Hence the focus here on legislation.

It is important to first show how SIGAR saw its work, however (beyond the lessons learned reports already described). Not only will this affirm that the preceding analysis of SIGAR's work in fact supports a holistic assessment, but it will show if there are any mismatches between the contents of SIGAR's body of work and what it deemed most critical about the course and direction of the Afghanistan mission (either explicitly stated by John Sopko or indicated by SIGAR oversight work not otherwise captured in their quarterly or lessons learned reports). Identifying those mismatches will help to place Congressional inaction in context.

#### 5.a. How SIGAR Saw Its Work

Foremost, SIGAR recognized the potential strength and utility of its mandate, stating in the October 2017 quarterly report that it was "uniquely positioned to take a fresh look at the security-assistance effort ... to extract lessons from its long history ... to highlight problems, and to offer recommendations for

improvements.”<sup>518</sup> SIGAR tempered this self-assessment with an equal recognition of the limitations of its mandate, some of which related to the nature of civil-military relations in the United States. Specifically, SIGAR acknowledged that its mandate did not include “second guessing” of national policy, but rather only encompassed suggestions for improvements to policy-implementing programs.<sup>519</sup> This would not have precluded Congress from applying oversight efforts towards improvements in Afghanistan policy and strategy in a co-equal fashion with the Executive Branch, however, since setting national policy is very much within their purview and program deficiencies typically indicate policy failures.

SIGAR further recognized its place in the principal-agent model, as well as where other responsibilities lay and with whom. In the April 2017 quarterly report, SIGAR reminded the principals that a “full review of the U.S. reconstruction effort in Afghanistan requires direction from the President and relevant committees in Congress.”<sup>520</sup> SIGAR later cautioned the principals and other agents of their implicit responsibility to approach oversight in good faith, stating that SIGAR’s work only pointed out problems and the detailed remediation that needed to occur. It was incumbent upon the others to determine which findings were useful from their perspective and how to implement them.<sup>521</sup> The broad implication of this discussion was that SIGAR’s problem identification was not the same as the Executive Branch agencies’ problem solving at the program level, nor Congress’ enforcement thereof.

In the aftermath of the collapse of the Afghan security forces and the Kabul government in August 2021, SIGAR offered a retrospective indictment of the Afghanistan experience, stating 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. The seeds of Afghanistan’s collapse were sown well before President Ashraf Ghani fled and Taliban fighters strolled into Kabul.*<sup>522</sup>

---

<sup>518</sup> SIGAR, *Quarterly Report* | October 30, 2017.

<sup>519</sup> SIGAR, *Quarterly Report* | October 30, 2017.

<sup>520</sup> SIGAR, *Quarterly Report* | April 30, 2017. In the April 2019 quarterly report, SIGAR provided a history of Congressional oversight improving military operations, which reads as a further prod/reminder vice a compliment.

<sup>521</sup> SIGAR, *Quarterly Report* | January 30, 2020.

<sup>522</sup> SIGAR, *Quarterly Report* | October 30, 2021.

This built upon an earlier characterization of Afghanistan as “[perhaps] the definitive case study that a whole-of-government approach is necessary to successfully develop foreign military and police capabilities.”<sup>523</sup> To whatever degree Afghanistan’s collapse related to the proximate failure of the Afghan security forces, SIGAR wondered what might have been had the whole-of-government done a better job in making program funding contingent upon positive performance and accountability.<sup>524</sup> This is not a question that can be answered here, of course.

Separate from the quarterly and lessons learned reports, and leading up to the retrospective indictment, SIGAR sounded the alarm on the prospective seeds of collapse beginning in 2015 with their biennial “High-Risk List.” A technique borrowed from the Government Accountability Office (as cited last chapter in the context of DoD contract oversight), the High-Risk List sought to “identify and address systemic problems facing U.S.-funded reconstruction efforts ... highlight program areas [of focus for] the implementing agencies ... and discuss how specific agencies are failing to mitigate risks ...”.<sup>525</sup> SIGAR further envisioned the High-Risk List as a guide for the oversight regime, informing priorities for performance audits as well as recommendations to Congress and the Executive agencies for their roles.<sup>526</sup>

SIGAR issued the High-Risk List concurrent with the convening of new sessions of the United States Congress, which go from January to January every odd year (two-year cycle, hence the biennial list). Table 5.a.1 on the next page shows the high-risk areas that SIGAR identified in the four lists that it issued from 2015 until 2021:

---

<sup>523</sup> SIGAR, *Quarterly Report | October 30, 2017*.

<sup>524</sup> SIGAR, *Conditions on Afghanistan Security Forces Funding: The Combined Security Transition Command – Afghanistan Rarely Assessed Compliance With or Enforced Funding Conditions, Then Used an Undocumented Approach* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/audits/SIGAR-22-03-AR.pdf>

<sup>525</sup> SIGAR, *High-Risk List 2015*, [https://www.sigar.mil/pdf/spotlight/High-Risk\\_List.pdf](https://www.sigar.mil/pdf/spotlight/High-Risk_List.pdf).

<sup>526</sup> *Ibid.*



2015 (114 <sup>th</sup> Congress)	2017 (115 <sup>th</sup> Congress)	2019 (116 <sup>th</sup> Congress)	2021 (117 <sup>th</sup> Congress)
1. Corruption/Rule of Law	1. Afghan Security Forces Capacity & Capabilities	1. Widespread Insecurity	1. Increasing Insecurity
2. Sustainability	2. Corruption	2. Underdeveloped Civil Policing Capability	2. Uncertain Funding for a Post-Peace Settlement
3. Afghan National Security Forces Capacity & Capabilities	3. Sustainability	3. Endemic Corruption	3. The Need to Reintegrate Ex-Combatants
4. On-Budget Support	4. On-Budget Support	4. Sluggish Economic Growth	4. Endemic Corruption
5. Counternarcotics	5. Counternarcotics	5. Illicit Narcotics Trade	5. Lagging Economic Growth and Social Development
6. Contract Management and Oversight Access	6. Contract Management	6. Threats to Women’s Rights	6. Illicit Narcotics Trade
7. Strategy and Planning	7. Oversight	7. Reintegration of Ex-Combatants	7. Threats to Women’s Rights
	8. Strategy and Planning	8. Restricted Oversight	8. Inadequate Oversight

Table 5.a.1. SIGAR High-Risk Lists, 2015-2021

The grayscale in the table shows only three areas that sustained identification across the four lists—Corruption, Counternarcotics, and Contract Management/Oversight. There is no explanation for why SIGAR changed the descriptor for some of these areas (*i.e.*, “Illicit Narcotics Trade” as a replacement for Counternarcotics on the last two lists), whether the lists reflected a hierarchy of risk, or why the composition of the lists changed over time. The only rubric that SIGAR offered was that the High-Risk List focused “on program areas and elements that are essential to the success of the reconstruction effect [and] at risk of significant and large-scale failure due to waste, fraud, or abuse.”<sup>527</sup>

<sup>527</sup> SIGAR, *High-Risk List 2015*.

There are normative problems with this, unfortunately. For example, what does “essential” mean in the context of program selection and performance, and at what thresholds are “significant” and “large-scale” pegged? The normative problems could perhaps be ignored if the risk areas that fell off the lists had been adequately addressed by the Executive Branch agencies’ programs, but this was not the case. As content analysis of the SIGAR quarterly and lessons learned reports shows, issues with “Sustainability” or “Strategy and Planning” were thematic to the overall record of failure in Afghanistan for the entire period considered by this dissertation, not just during the 114<sup>th</sup> and 115<sup>th</sup> Congresses. As such, it is fair to question how SIGAR composed the High-Risk Lists.

It is also fair to question what practical ends the High-Risk Lists served. Why were the statutorily-directed quarterly reports not sufficient to “identify and address systemic problems” and to guide the oversight regime? Perhaps there was value in the High-Risk Lists serving a synthesis function for the quarterly report contents, but this is what the lessons learned program reports ostensibly did. Absent a clear practical purpose, the High-Risk Lists (ironically) imposed risk on Afghanistan oversight, arguably detracting from the impact of the quarterly reports and diffusing Congress’ focus (no small concern given that body’s historical struggles with information management in oversight, hence the special inspector general model). As such, the High-Risk Lists are a curious example of how SIGAR saw the potential utility of its work, as well as how it sought to influence Congressional and Executive Branch leaders.<sup>528</sup>

Regarding the synthesis function of the lessons learned program, SIGAR used its final (as of this writing) lessons learned report in October 2021 to provide its own assessment of the Afghanistan experience and, by extension, its body of work.<sup>529</sup> There is a correlation between this dissertation’s assessment framework and SIGAR’s list, unsurprisingly, but also disagreements (next page).

---

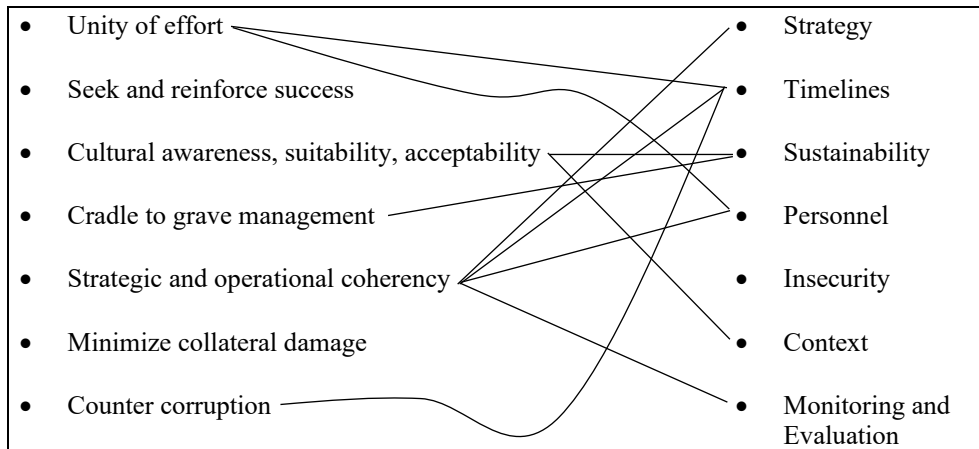
<sup>528</sup> As will be shown in the analysis of the Congressional Record, however, the High-Risk Lists were not completely devoid of utility as they sometimes provided John Sopko an additional testimony opportunity at committee hearings.

<sup>529</sup> SIGAR, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction* (Washington, DC: GPO, 2021), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-46-LL.pdf>.

Strategy	The U.S. government continuously struggled to develop and implement a coherent strategy for what it hoped to achieve.
Timelines	The U.S. government consistently underestimated the amount of time required to rebuild Afghanistan and created unrealistic timelines and expectations that prioritized spending quickly. These choices increased corruption and reduced the effectiveness of programs.
Sustainability	Many of the institutions and infrastructure projects the United States built were not sustainable.
Personnel	Counterproductive civilian and military personnel policies and practices thwarted the effort.
Insecurity	Persistent insecurity severely undermined reconstruction efforts.
Context	The U.S. government did not understand the Afghan context and therefore failed to tailor its efforts accordingly.
Monitoring and Evaluation	U.S. government agencies rarely conducted sufficient monitoring and evaluation to understand the impact of their efforts.

*Table 5.a.2. Main lessons from “What We Need to Learn”*

Mapping the assessment framework to SIGAR’s list yields the following bijective chart:



*Table 5.a.3. Mapping of assessment framework to SIGAR’s list*

The chart shows that the points in SIGAR’s list are mostly contained in the assessment framework, albeit under different labels and in a manner that reflects the more expansive definitions used to build the assessment framework.

There is a notable exception—SIGAR’s highlighting of “Insecurity.” Although not shown on the chart, one could perhaps argue that this is contained in the **seek and reinforce success** theme, but SIGAR’s definition is divergent from the theme elements and not particularly useful as stated. The security program

within SIGAR’s oversight reach was security force (security sector) assistance, so it is curious that there were no such programmatic lessons here. SIGAR’s highlighting of “Personnel” is also curious since this was not prominently featured in the quarterly reports and did not have a dedicated lessons learned report (unlike SIGIR). The definition that SIGAR uses for “Personnel” is significant, however, as high turnover of often unqualified personnel was indeed a key contributor to poor program management and an overall lack of continuity in the Afghanistan mission.

### 5.b. Executive Branch Reporting

The Executive Branch agencies of interest for reporting are the Department of Defense, the Department of State, and the United States Agency for International Development since, again, they each command one of the three “Ds” of national security policy (defense, diplomacy, and development, respectively), and received a combined 83% of total U.S. program funding in Afghanistan. Notwithstanding, and somewhat incredibly, only the Department of Defense had a formal reporting requirement to Congress for their Afghanistan programs. Beginning in fiscal year 2008, Sections 1230 and 1231 of the National Defense Authorization Act required the DoD to report on *Progress Toward Stability and Security in Afghanistan* to Congress on a semi-annual basis. With the transition from the International Security Assistance Force to Resolute Support, the report changed to *Enhancing Security and Stability in Afghanistan*, as prescribed by Section 1225 of the FY 2015 NDAA.<sup>530</sup>

If the State Department or USAID had a similar semi-annual and Afghanistan-specific reporting requirement, then it would have been prescribed in the Consolidated Appropriations Act for a particular fiscal year. The analysis of the Congressional Record in the next section will show that such prescriptions did not exist. Thus, any formal reporting of State and USAID programs in Afghanistan got subsumed into thematic or Bureau-level reports and publications, which lacked the detail necessary for the reader to effectively judge program performance.<sup>531</sup>

Again, Congress could have mandated Afghanistan-specific reporting for the other Executive Branch agencies besides the DoD, and SIGAR made this recommendation in various lessons learned reports and during Congressional

---

<sup>530</sup> Colloquially described in most literature as the “1230” and “1225” reports.

<sup>531</sup> See “Reports to Congress,” USAID, <https://www.usaid.gov/open/reports-congress>. See also “Reports to Congress,” U.S. State Department, <https://www.state.gov/department-reports/>.

testimony.<sup>532</sup> As such, the absence of this reporting and whatever negative effect it had on Afghanistan oversight is foremost a tacit criticism of Congress. As will be further developed in this dissertation's conclusion, principals and agents behave in whatever manner is incentivized by the system they operate in, and the default position for the Executive Branch agencies within civil-military relations in the United States is to withhold information. Congress using inspectors general to independently gather information, or otherwise influencing the Executive Branch through program authorizations and appropriations, would change the principal-agent incentive structure and the expected behaviors therein.

Since there was no Afghanistan-specific reporting from State or USAID, there is no way to directly assess the effect of SIGAR's body of work on U.S. diplomacy and development in Afghanistan. An indirect assessment is possible, however, by tracing SIGAR's findings for State and USAID programs through the Congressional Record.<sup>533</sup> As the next section will show, SIGAR's body of work only nominally influenced the little Afghanistan-related legislation that Congress passed. Accordingly, the oversight failure for U.S. diplomacy and development in Afghanistan was near total.

The oversight failure for the Department of Defense was similarly broad, and more directly assessable given their semiannual reporting requirement. These reports are summarized in Appendix C. Of the 17 total reports over the period considered by this dissertation, only eight mention SIGAR and no single report has more than two references. Moreover, the context of what the DoD referenced from SIGAR's body of work was relatively insignificant, as Table 5.b.1 on the next page illustrates:

---

<sup>532</sup> For example, see SIGAR, *Counternarcotics: Lessons from the U.S. Experience in Afghanistan*. This report recommended that the House and Senate Appropriations Committees require an annual report from the Secretary of State for major drug-transit or drug-producing countries that receive U.S. counternarcotics assistance, detailing how counternarcotics assistance for a given country is coordinated across U.S. agencies, tracking total U.S. counterdrug assistance to that country by FY, and providing a breakdown of assistance supporting each objective of a counternarcotics strategy.

<sup>533</sup> Interestingly, one of the final evolutions of SIGAR's mandate was an agreement with the State Department in April 2021 for SIGAR to serve as their reporting agent for five accounts: Educational and Cultural Exchange Programs; Contributions to International Organizations; Diplomatic Programs; Embassy Security, Construction, and Maintenance; and State Office of Inspector General.

Report	SIGAR Mentions	Context
1230—December 2012	1	<ul style="list-style-type: none"> <li>Working with TF 2010 (USFOR-A vendor vetting process)</li> </ul>
1230/1231—October 2014	2	<ul style="list-style-type: none"> <li>Requirements review for final C-130H delivery to the AAF</li> <li>Shortcomings in ANSF inventory management system for weapons</li> </ul>
1224/1225—June 2015	1	<ul style="list-style-type: none"> <li>Audit of ANA and ANP pay systems</li> </ul>
1225—December 2015	2	<ul style="list-style-type: none"> <li>Audit report on Afghan Local Police</li> <li>USFOR-A incorporation of SIGAR recommendations (boilerplate statement RE: holding Afghan ministries accountable)</li> </ul>
1225—June 2016	1	<ul style="list-style-type: none"> <li>USFOR-A incorporation of SIGAR recommendations (boilerplate statement RE: holding Afghan ministries accountable)</li> </ul>
1225—December 2016	1	<ul style="list-style-type: none"> <li>Same as above</li> </ul>
1225—June 2018	1	<ul style="list-style-type: none"> <li>CSTC-A actions in acknowledgment of lack of credibility or effectiveness of conditionality</li> </ul>
1225—December 2018	1	<ul style="list-style-type: none"> <li>Same as above</li> </ul>

Table 5.b.1. DoD report references to SIGAR, 2012-2021

It is noteworthy that DoD dropped references to SIGAR entirely after 2018, possibly as a reflection of the general lack of transparency displayed by the Trump administration during the Afghan peace process (and by disposition). Also noteworthy is how the content of the reports changed with the transition from ISAF to Resolute Support. The 1230/1231 reports under ISAF authorities had sections on Governance, Reconstruction, and Development, whereas the later 1225 reports dropped these and primarily focused on the Afghan National Security Forces and their supporting ministries (Ministry of Defense and Ministry of the Interior). This was despite the U.S. military still having *de facto* authority for numerous programs in Afghanistan that more naturally belonged to State or USAID, and thus touched on Afghan governance and reconstruction in ways that had little to do with ANSF development. Additionally, Resolute Support was a non-combat mission that

focused on stabilization, so one might expect governance and reconstruction to have greater emphasis in the 1225 reports. Lastly, there is not a sufficient qualitative difference between *Progress Toward Stability and Security in Afghanistan* and *Enhancing Security and Stability in Afghanistan* to justify the deemphasis of governance and reconstruction activities in the DoD's reporting. That said, the structure of the 1225 reports reflected minimalist requirements set forth in the NDAA; if Congress wanted something different or were otherwise dissatisfied with the report contents, then they could have prescribed a change.

Despite the relative lack of SIGAR references, the DoD reports do not show the changes to strategy or operational approach that one would expect if there was effective oversight. It is no surprise, given SIGAR's findings about strategic and operational incoherency, that the terminology in the reports is imprecise until the beginning of Resolute Support and the start of the 1225 series. For the five 1230/1231 reports preceding this transition point, the DoD does not even really discuss strategy. There is strategic language, to be sure, but it is couched in vague and confusing terms. For example, the December 2012 report—the earliest analyzed—stated that the United States' "goals" in Afghanistan were to "disrupt, dismantle, and defeat al-Qaeda, and to prevent its return to Afghanistan or Pakistan," oriented against the "objectives" of "deny safe haven to al-Qaeda" and "deny the Taliban the ability to overthrow the Afghan government," supported by various "lines of effort."<sup>534</sup> The lines of effort were replaced with a broad statement of operationalization in the following report in June 2013, and the goals were modified to "disrupt, dismantle and defeat al-Qaeda and to prevent Afghanistan from being a safe haven for international terrorism."<sup>535</sup> This report also introduced statements on how diplomatic and reconciliation efforts would support U.S. military operations.

The April 2014 report dropped the objectives and statement of operationalization and had a proper mission statement for the first time (next page):

---

<sup>534</sup> United States DoD, *Progress Toward Stability and Security in Afghanistan: Report to Congress in Accordance with Sections 1230 and 1231 of the NDAA for FY 2008 | December 2012*, amended by Sections 1212, 1223, and 1531(d) of the NDAA for FY 2013 (Washington, DC: GPO, 2012).

<sup>535</sup> United States DoD, *Progress Toward Stability and Security in Afghanistan: Report to Congress in Accordance with Sections 1230 and 1231 of the NDAA for FY 2008 | July 2013* (Washington, DC: GPO, 2013).

*The U.S. presence in Afghanistan aims to defeat al-Qaeda and its affiliates, contribute to regional and international peace and stability, and enhance the ability of Afghanistan to deter threats against its sovereignty, security, and territorial integrity. Our mission provides time and space for the ANSF and GIRoA to increase capacity and assume full responsibility for Afghanistan's security by the end of 2014.*<sup>536</sup>

This mission statement survived into the October 2014 report, but the objectives and statement of operationalization both came back. There were changes to these in anticipation of the transition from ISAF to Resolute Support at the end of 2014. The new objectives were to “disrupt threats posed by remnants of core al-Qaeda, support Afghan security forces, and give the Afghan people the opportunity to succeed as they stand on their own.”<sup>537</sup> For the statement of operationalization, DoD forecast the bifurcation of U.S. military operations between the NATO-supported security force assistance mission and the U.S.-exclusive counterterrorism mission.<sup>538</sup>

An explicit “strategy” appears for the first time with the transition to 1225 reports under Resolute Support, but, in reality, it was just a re-casting of the October 2014 statement of operationalization.<sup>539</sup> It was not until the announcement of the South Asia strategy in the December 2017 report that a truly novel statement of strategy appears, but it did not change anything on the ground, as both Craig Whitlock and SIGAR found.<sup>540</sup> Although the South Asia strategy (and statements on diplomatic and reconciliation efforts leading up to it) acknowledged the need for a political settlement with the Taliban, it aimed to pummel them into submission

---

<sup>536</sup> United States DoD, *Progress Toward Stability and Security in Afghanistan: Report to Congress in Accordance with Sections 1230 and 1231 of the NDAA for FY 2008 | April 2014* (Washington, DC: GPO, 2014).

<sup>537</sup> United States DoD, *Progress Toward Stability and Security in Afghanistan: Report to Congress in Accordance with Sections 1230 and 1231 of the NDAA for FY 2008 | October 2014*, amended by Senate Report 113-211, to accompany H.R. 4870, the Department of Defense Appropriations Bill, 2015 (Washington, DC: GPO, 2014).

<sup>538</sup> *Ibid.*

<sup>539</sup> United States DoD, *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon National Defense Authorization Act (NDAA) for Fiscal Year (FY) 2015 | June 2015*, amended by Section 602(b)(14) of the Afghan Allies Protection Act of 2009 (Washington, DC: GPO, 2015).

<sup>540</sup> United States DoD, *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015 | December 2017* (Washington, DC: GPO, 2017).



and then enlist Pakistan, India, and the Central Asian states to help stabilize the region.<sup>541</sup> This approach presumed that the United States and the Afghan government would participate in the peace process from a position of strength and credibility, but the security situation on the ground did not support this presumption. Moreover, the new means that the South Asia strategy offered were simply improvements on the margins—a slight “uplift” of security force assistance capabilities to enable advising at ANSF tactical unit level (one of 18 total change recommendations SIGAR had previously made for the security sector), plus some vague statements about whole-of-government efforts to achieve the envisioned regionalization.<sup>542</sup>

Congress would not know that the security situation was perhaps too far gone if they relied solely on the assessments contained in the DoD reports. Although the DoD reported honestly in the sense that they did not deny uncomfortable truths about the degrading security situation, they consistently softened the message through Pollyanna-ish, non-falsifiable statements about the security force assistance mission’s outputs, or about the insurgency’s performance. This softening reached ridiculous proportions after the South Asia strategy roll-out, to such a degree that Whitlock’s accusations of careerism have some merit. For example, the DoD offered that South Asia strategy being conditions-based rather than time-based “breathed new life” into the ANSF and Afghan government while simultaneously sowing doubt in the Taliban.<sup>543</sup> By the end of 2018, despite the security situation clearly being at an impasse (at best), “the combination of military escalation and diplomatic initiatives ... have generated optimism ... that a durable and inclusive settlement with the Taliban is possible.”<sup>544</sup>

In the subsequent report, the DoD congratulated itself and the ANSF for “unprecedented levels of cooperation and coordination ... which resulted in a more focused, successful military campaign,” as well as for “the most efficient use of small numbers and resources to generate combat power and battlefield effects since

---

<sup>541</sup> United States DoD, *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015 | June 2018* (Washington, DC: GPO, 2018).

<sup>542</sup> *Ibid.*

<sup>543</sup> *Ibid.*

<sup>544</sup> United States DoD, *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015 | December 2018* (Washington, DC: GPO, 2018).

the opening year of the war in Afghanistan.”<sup>545</sup> This is an odd way of telling the appropriators that you perhaps do not have enough resources to accomplish your mission. Perhaps this reality finally set in by 2020; although the Department of Defense was still reporting ANSF unit capability assessments (or what passed for them), they defined success in the campaign plan as the Taliban not having seized any provincial centers and mostly talked about security force assistance in the context of national crisis response.<sup>546</sup>

In the face of increasingly disingenuous DoD reporting, and the absence of State Department or USAID reporting, SIGAR’s body of work consistently provided Congress the unvarnished truth (and counternarratives, in some cases). This was especially true in their warnings about the flawed metrics that the U.S. military was using for the ANSF unit capability assessments.<sup>547</sup> As the trace of the Congressional Record will show, Congress acknowledged the problems in Afghanistan and their probable strategic effects, as well as how deficiencies in oversight abetted them. Nevertheless, Congress did not use the accountability potential of the SIGAR reports, and the Executive Branch persisted in poor program performance and an evidently incoherent strategy.

### 5.c. SIGAR in the Congressional Record

SIGAR’s comprehensive auditing of failure did not significantly influence Congress—at least as expressed through legislative action—for the nine-year period considered by this dissertation, which spanned the second session of the 112<sup>th</sup> Congress through the first session of the 117<sup>th</sup> Congress.<sup>548</sup> As detailed through Appendix D, despite SIGAR being the oversight agent for Congress to

---

<sup>545</sup> United States DoD, *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015 | June 2019* (Washington, DC: GPO, 2019).

<sup>546</sup> United States DoD, *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015 | December 2019*, amended by Section 1520 of the NDAA for FY 2020 (Washington, DC: GPO, 2019). See also United States DoD, *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015 | June 2020* (Washington, DC: GPO, 2020).

<sup>547</sup> Such as percentage of control over their assigned areas and the nature of that control, types of operations conducted and their supposed effect, collective task proficiency, and unit equipment readiness.

<sup>548</sup> Each numbered Congress meets from January to January over a two-year cycle.

overcome its informational and bureaucratic disadvantage relative to the Executive Branch, the Congressional Record only references SIGAR’s work 62 times during this period. Over a third of these references were funding or administrative-related (*i.e.*, the Daily Digest, which is just a record of scheduled meetings), with the balance not offering a clear or substantive linkage from SIGAR’s work to actual legislation (which, again, was the important “currency” of Congressional oversight given that laws are how the powers of the purse and of program authorization are exercised). The 62 references indicated do not account for legislation and committee-level activity, which will be discussed separately (and have separate sections in Appendix D).

Nevertheless, across the 38 quarterly reports analyzed, SIGAR claimed to have influenced 18 separate pieces of legislation.<sup>549</sup> The Congressional Record only shows nine, with all but one being a funding bill.<sup>550</sup> Mismatch notwithstanding, none of what SIGAR claimed could be considered significant legislation, and many of the claims were committee-level resolutions for a particular fiscal year’s NDAA or Consolidated Appropriations Act. Almost none of these made it into the final law.<sup>551</sup> The Congressional Record does show an additional 10 pieces of SIGAR-referenced legislation that were introduced but also not passed into law.<sup>552</sup> Only one of these was proposed early enough and with sufficient ambition to potentially change strategic outcomes in Afghanistan—the Afghanistan Contractor Accountability Act (ACAA) of 2012. The ACAA would have required the Executive Branch agencies to testify before Congress (in person or in writing) for failing to respond to any SIGAR findings or recommendations that were specific to the agency.<sup>553</sup> Of the nine remaining pieces of legislation

---

<sup>549</sup> See the report content summaries in Appendix A.

<sup>550</sup> The other piece of legislation established competitive status of SIGAR employees for other jobs in the U.S. government after 12 months of service with SIGAR. See U.S. Congress, House, *Consolidated Appropriations Act of 2019*, H.J.Res.31, 116th Cong., 1st sess., introduced in House January 22, 2019, <https://www.congress.gov/bill/116th-congress/house-joint-resolution/31/>.

<sup>551</sup> Many resolutions get struck in the reconciliation (conference) process to resolve differences between the House of Representatives and Senate versions of a particular bill (what a law is called before it gets passed). Also, the Consolidated Appropriations Act is the NDAA correlate for the other Executive agencies and for contingency funding.

<sup>552</sup> See “Legislation (Introduced)” in Appendix D.

<sup>553</sup> U.S. Congress, Senate, *Afghanistan Contractor Accountability Act of 2012*, S.3505, 112th Cong., 2nd sess., introduced in Senate August 2, 2012, <https://www.congress.gov/bill/112th-congress/senate-bill/3505>. “Failure to respond” included Executive agency non-concurrence or partial concurrence with a SIGAR finding or recommendation.

introduced but not passed, two were commendations of SIGAR’s work, two cited SIGAR as an exemplar for a different special inspector general that Congress was trying to create (not related to Afghanistan), three attempted to cut-off Afghanistan funding writ large, and two sought to create an “Office of Public Integrity” within the federal government (which would have presumably served an supreme audit institution-like role).<sup>554</sup>

Most of SIGAR’s lessons learned reports contain specific recommendations to Congress, therein indicating that SIGAR wanted a lot more legislation, but that clearly did not happen. In the 2017 lessons learned report about the ANSF, *Reconstructing the Afghan National Defense and Security Forces*, SIGAR recommended that Congress mandate a full review of security sector assistance (SSA) missions—of which development of the ANSF was an example—to define authorities, roles, and resources across the whole-of-government, and to institutionalize SSA expertise accordingly.<sup>555</sup> Similarly, the 2018 report on *Stabilization* recommended that Congress review U.S. stabilization efforts to ensure they were nested in the broader Afghanistan campaign strategy, and mandate that the designated lead agencies—State for the stabilization strategy itself and USAID for monitoring and evaluation efforts—define outcomes in coordination with the DoD.<sup>556</sup> Had these reviews and their envisioned outcomes occurred, with the full weight of Congressional oversight and enforcement, then several critical findings in the two main thematic areas where SIGAR audited failure—**unity of effort** and **strategic and operational coherency**—could have conceivably been corrected.

Congressional action based on SIGAR’s recommendations could have corrected critical findings in other thematic areas as well, and examples abound. For **counter corruption**, SIGAR recommended legislation that required a whole-of-government anticorruption strategy, benchmarks, and annual reporting on implementation.<sup>557</sup> Within **cradle to grave management**, SIGAR recommended that Congress establish a private sector development fund to “reduce the pressure to use spending levels as a measure of progress and avoid sharp funding

---

<sup>554</sup> Regardless of how you parse out SIGAR’s legislative impact, it is at least indisputable that the legislative recommendations it made in their lessons learned reports did not make it to law.

<sup>555</sup> SIGAR, *Reconstructing the Afghan National Defense and Security Forces: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-17-62-LL.pdf>.

<sup>556</sup> SIGAR, *Stabilization*.

<sup>557</sup> SIGAR, *Corruption in Conflict*.

fluctuations during reconstruction efforts.”<sup>558</sup> Where counternarcotics efforts intersected with **cultural awareness, suitability, and acceptability**, SIGAR recommended that Congress strengthen the Foreign Assistance Act of 1961 to mandate that crop diversification potential, income levels, and rural economic dependence be assessed prior to developing a country-specific drug eradication strategy.<sup>559</sup> Unfortunately, the Congressional Record is silent on these and the other 20+ legislative recommendations that SIGAR made across the 11 lessons learned reports.

As explained in Chapter 1, and notwithstanding the primary importance of laws in the oversight exchange, most Congressional oversight occurs in committees and Afghanistan oversight was no exception. Outside of appropriations, the committees with a primary interest in SIGAR’s oversight work were the House and Senate Armed Services Committees (HASC and SASC); the Senate Committee on Foreign Relations; the Senate Committee on Homeland Security and Governmental Affairs; the House Committee on Foreign Affairs; and the House Committee on Oversight and Government Reform. John Sopko testified before these committees a combined 25 times; these testimonies along with the SIGAR quarterly and lessons learned reports informed 48 separate committee records for the nine-year period in question.

Analysis of these committee records shows how Congress failed in oversight despite what SIGAR provided. Congress acknowledged serious issues with ANSF training and support as early as 2014, receiving independent testimony from the Center for Strategic and International Studies that despite SIGAR’s repeated warnings in the quarterly reports, “... people seem to be much more interested in reporting success that doesn’t exist than making success actually happen.”<sup>560</sup> This recognition extended into later Congresses and different committees, with the Senate Committee on Homeland Security and Governmental Affairs in early 2020 observing that “when one metric does not appear to show success, then we shift to another metric ... military leaders do not know the answers to how we measure success with Afghanistan strategy as a whole.”<sup>561</sup>

---

<sup>558</sup> SIGAR, *Private Sector Development and Economic Growth*.

<sup>559</sup> SIGAR, *Counternarcotics*.

<sup>560</sup> U.S. Congress, House, Committee on Armed Services, *Risks to Stability in Afghanistan: Politics, Security, and International Commitment*, 113th Cong., 2nd sess., July 30, 2014.

<sup>561</sup> U.S. Congress, Senate, Committee on Homeland Security and Governmental Affairs, *The Afghanistan Papers: Costs and Benefits of America’s Longest War*, 116th Cong., 2nd sess., February 11, 2020.

The committee records also show Congress' awareness of a lack of learning culture within the Executive agencies and the potential negative effects on the Afghanistan mission that this deficiency represented. In the context of SIGAR's dispute with the U.S. Army about suspension and debarment procedures, the Senate Committee on Oversight and Government Reform wondered why the Army was "allowed to just ignore SIGAR" despite SIGAR's clear statutory authority in the matter.<sup>562</sup> Starting with the 114<sup>th</sup> Congress, the HASC, House Foreign Affairs Committee, and the House Committee on Oversight and Government reform each received testimony from Sopko that the Executive agencies were ill-prepared for the security sector assistance mission since they "did not understand the size and scope of what they were facing" and lacked internal processes to adapt via their own lessons learned programs.<sup>563</sup> These testimonies built on earlier recognitions that the little reporting the Executive Branch agencies performed lacked follow-up or program-specific assessments of what they were succeeding at in Afghanistan.<sup>564</sup>

John Sopko did not put these deficiencies entirely on the Executive Branch agencies in his testimony, explaining to Congress where the deficiencies resulted from organizational structure or lack of funding for which, implicitly, Congress bore some responsibility. In a statement to the HASC in April 2016, Sopko advised that the State Department and USAID did not have the staffing or budget to compile lessons learned like the Department of Defense did, and that this would be an inherent problem moving forward.<sup>565</sup> Since Congress did not redress this in subsequent budgeting decisions, SIGAR went to the National Security Council

---

<sup>562</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *Protecting Taxpayer Dollars: Is the Government Using Suspension and Debarment Effectively?*, 113th Cong., 1st sess., June 12, 2013.

<sup>563</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *Overview of 16 Years of Involvement in Afghanistan*, 115th Cong., 1st sess., November 1, 2017. See also U.S. Congress, House, Committee on Armed Services, *Evaluating Department of Defense Investments: Case Studies in Afghanistan Initiatives and U.S. Weapons Sustainment*, 114th Cong., 2nd sess., April 15, 2016. See also U.S. Congress, House, Committee on Foreign Affairs, *Examining U.S. Reconstruction Efforts in Afghanistan*, 113th Cong., 2nd sess., June 10, 2014.

<sup>564</sup> U.S. Congress, House, Committee on Armed Services, *Hearing on Department of Defense Inspector General Report "Investigation on Allegations Relating to USCENTCOM Intelligence Products,"* 115th Cong., 1st sess., February 28, 2017. See also U.S. Congress, Senate, Committee on Foreign Relations, *The Transition in Afghanistan*, 113th Cong., 1st sess., December 10, 2013.

<sup>565</sup> U.S. Congress, House, Committee on Armed Services, *Evaluating Department of Defense Investments*.

with a whole-of-government lessons learned program proposal and was basically given a “have at it;” this is how the SIGAR lessons learned reports started.<sup>566</sup> Sopko also offered that—owing to the massive program authorizations and budgets—the Executive Branch agencies were being asked to operate like corporations, but without awareness (by way of clear policy) of “what they’re selling or what their market is.”<sup>567</sup> The combined lack of awareness and corporate competency precluded risk-based analysis in program management, project selection, and contract oversight.<sup>568</sup> The Executive Branch agencies were “using a box of broken tools,” and the problems they demonstrated were “the problems you see of the way the U.S. government operates in Afghanistan.”<sup>569</sup> In addition to undoing the system “that forces people to give happy talk since they need to show success over short rotations,” Sopko wondered why the Executive Branch agencies did not have the same accountability, best practices, and transparency requirements that the U.S. government levies on publicly traded corporations.<sup>570</sup> This was an implicit challenge to Congress, and one that—had it been taken up—would have resulted in Afghanistan programs that were outcomes-driven, not output-focused.<sup>571</sup>

Notwithstanding the fairness that John Sopko demonstrated to the Executive Branch agencies, the committee meeting records belie an occasional adversarial relationship between the agencies and SIGAR. During his own testimony to the SASC in March 2014, General Joseph Dunford dismissed the utility of SIGAR lessons learned and stated his belief that SIGAR’s audit findings

---

<sup>566</sup> U.S. Congress, Senate, Committee on Homeland Security and Governmental Affairs, *The Afghanistan Papers*.

<sup>567</sup> U.S. Congress, Senate, Committee on Armed Services, *Oversight of Task Force for Business and Stability Operations Projects in Afghanistan*, 114th Cong., 2nd sess., January 20, 2016.

<sup>568</sup> U.S. Congress, Senate, Committee on Homeland Security and Governmental Affairs, *Afghanistan in Review: Oversight of U.S. Spending in Afghanistan*, 115th Cong., 2nd sess., May 9, 2018.

<sup>569</sup> *Ibid.* See also U.S. Congress, House, Committee on Foreign Affairs, *U.S. Lessons Learned in Afghanistan*, 116th Cong., 2nd sess., January 15, 2020.

<sup>570</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *Examining the Trump Administration’s Afghanistan Strategy*, 116th Cong, 2nd sess., September 22, 2020.

<sup>571</sup> U.S. Congress, House, Committee on Foreign Affairs, *U.S. Lessons Learned in Afghanistan*.

were deliberately sensationalized.<sup>572</sup> Sopko accused USFOR-A in kind of preempting or undermining the audit reports.<sup>573</sup> He also accused USAID of intransigence in providing assessments to Congress about their failure to adhere to their own risk assessment procedures for direct assistance to the Afghan ministries.<sup>574</sup> USAID took public umbrage at this, as well as with SIGAR's grievance over lack of cooperation with the "top ten" program lists.<sup>575</sup> Congress seemed to give SIGAR deference in these debates, expressing their reliance on SIGAR "to determine what's really going on."<sup>576</sup> Additionally, depending on the nature of a particular committee hearing, the Executive Branch agencies could decline participation in them, so Congress acknowledged that they would not get answers if it were not for SIGAR.<sup>577</sup>

While never adversarial or outright accusatory, SIGAR levied tacit criticism against Congress, as well. Sopko called out Congress' complicity in the flawed metrics and reporting regimes in January 2020 testimony to the House Foreign Affairs Committee, advising that:

*Congress has to weigh in and say, hold it, we want to know the truth as gory as it is. Reconstruction takes a long time. You cannot do it in six months. You cannot do it in nine months. You probably cannot do it in one administration. So if you wanted to help the Afghans, it is the long haul.*<sup>578</sup>

---

<sup>572</sup> U.S. Congress, Senate, Committee on Armed Services, *The Situation in Afghanistan*, 113th Cong., 2nd sess., March 12, 2014. The "sensationalized" angle stemmed from SIGAR's routine coopting of the media to highlight the quarterly reports and alerts.

<sup>573</sup> A fair accusation, as the author witnessed first-hand such attempts at pre-emption or undermining while a member of the USFOR-A staff in 2013-2014.

<sup>574</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *Afghanistan: Identifying and Addressing Wasteful U.S. Government Spending*, 113th Cong., 2nd sess., April 3, 2014.

<sup>575</sup> *Ibid.* See also U.S. Congress, House, Committee on Foreign Affairs, *After the Withdrawal: The Way Forward in Afghanistan and Pakistan*, 113th Cong., 2nd sess., December 10, 2014.

<sup>576</sup> U.S. Congress, House, Committee on Armed Services, *U.S. Policy, Strategy, and Posture in Afghanistan: Post-2014 Transition, Risks, and Lessons Learned*, 114th Cong., 1st sess., March 4, 2015.

<sup>577</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *Examining the Trump Administration's Afghanistan Strategy*.

<sup>578</sup> U.S. Congress, House, Committee on Foreign Affairs, *U.S. Lessons Learned in Afghanistan*.



In that same testimony, he also highlighted that a fundamental mistake of oversight was allowing the Executive agencies to give the Afghans “what we had,” when they only wanted a “little bit of peace and a little bit of justice.”<sup>579</sup> Sokpo concluded his remarks with a plea that the Executive agencies need an “educated Congress” to push against politically-driven timelines in relation to Afghanistan strategy formulation and execution.<sup>580</sup>

Although this criticism came towards the end of the U.S. experience in Afghanistan, it represented a message that John Sopko had been giving to Congress for at least the preceding two years. In a review of Afghanistan spending during a meeting of the Senate Committee on Homeland Security and Government Affairs, Sopko reminded Congress that waste throughout the U.S. government foremost results from not holding people accountable.<sup>581</sup> Congress demonstrated self-awareness in response, even though this self-awareness did not translate into effective oversight on their part. The following is a list of quotes from various committee members that addressed Congress’ own intransigence:

- “We don’t take negative information well.”<sup>582</sup>
- “Well, I am upset too, because you have been providing the roadmap for years and we haven’t followed it, to our peril (in response to SIGAR’s reporting about lack of progress on anti- and counter-corruption).”<sup>583</sup>
- “Congress has contributed to many of the problems that you are talking about.”<sup>584</sup>
- “Your reports are spot-on, it is this body that does not act ... we are the ones in charge of the money ... we are the ones that can direct these programs or not.”<sup>585</sup>

---

<sup>579</sup> *Ibid.*

<sup>580</sup> *Ibid.*

<sup>581</sup> U.S. Congress, Senate, Committee on Homeland Security and Governmental Affairs, *Afghanistan in Review*.

<sup>582</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *Examining the Trump Administration’s Afghanistan Strategy*.

<sup>583</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *The Special Inspector General for Afghanistan Reconstruction’s 2021 High-Risk List*, 117th Cong., 1st sess., March 16, 2021.

<sup>584</sup> U.S. Congress, House, Committee on Foreign Affairs, *U.S. Lessons Learned in Afghanistan*.

<sup>585</sup> *Ibid.*

- “It is telling that [imminent failure in Afghanistan] has so little attention in public, the media, and Congress.”<sup>586</sup>
- “Every Ambassador [to Afghanistan] comes here and says narcotics and corruption are horrible, but we don’t [impose] any conditions ... [it’s like] Groundhog Day.”<sup>587</sup>
- “I wonder if it’s realistic for Congress to appropriate money and ask [US]AID or the military to build, but it’s basically impossible since Afghanistan is a kleptocracy.”<sup>588</sup>

Concurrent with Sopko’s criticism of Congress, he was asked by the committees whether the United States should remain in Afghanistan. Appropriately, he demurred, stating at various points that it was a decision for Congress and the Executive Branch, and that inspectors general only look at process, not national policy.<sup>589</sup> The fact that he recognized from his position that Afghanistan policy—and, by extension, the overall strategy—were the co-equal purview of Congress and the Executive Branch in the Madisonian fashion makes the argument that Congress could have been more active in directing the war as a component of its oversight. Such direction is the business of principals, not the agents. That said, Congress probably did not have to be particularly active in strategy formulation for its oversight to be maximally applied towards better strategic outcomes. As Sopko explained in the January 2020 testimony referenced above, the overall strategy was practically ancillary. The Executive Branch agencies had to know what the overall strategy was, of course, but positive outcomes come from nesting individual program strategies within the overarching one and then assessing how well the programs perform through measurement and facts.<sup>590</sup> This is the **strategic and operational coherency** piece raised in the last

---

<sup>586</sup> *Ibid.*

<sup>587</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *The Special Inspector General for Afghanistan Reconstruction’s 2021 High-Risk List*.

<sup>588</sup> U.S. Congress, House, Committee on Oversight and Government Reform, *Afghanistan: Identifying and Addressing Wasteful U.S. Government Spending*.

<sup>589</sup> U.S. Congress, Senate, Committee on Homeland Security and Governmental Affairs, *Afghanistan in Review*. See also U.S. Congress, House, Committee on Oversight and Government Reform, *The Special Inspector General for Afghanistan Reconstruction’s 2021 High-Risk List*.

<sup>590</sup> U.S. Congress, House, Committee on Foreign Affairs, *U.S. Lessons Learned in Afghanistan*.

chapter, and given the program predicate, the essence of Congressional oversight for Afghanistan and similar interventions.

\*\*\*\*\*

This chapter established that SIGAR’s auditing of failure strongly outweighed its failures to audit, and thus SIGAR very clearly met its mandate. Other aspects of SIGAR’s reporting outside of the quarterly and lessons learned reports—particularly its use of High-Risk Lists—lacked clear practical purpose, however, and possibly detracted from the overall impact of the reporting regime.

Regardless, the failure in oversight for Afghanistan resulted from the combined failure of the Executive Branch agencies and Congress to use SIGAR’s work towards program improvement, and Congress bears primary responsibility for this since SIGAR was its oversight agent. The Executive Branch agencies’ responses to the SIGAR reports were virtually non-existent. Only the Department of Defense had a statutory (NDAA-derived) semi-annual reporting requirement, and analysis of these reports shows nominal consideration of SIGAR’s findings and recommendations. Most tellingly, despite SIGAR’s consistent auditing of failure starting from 2012 onward, the DoD reports do not show any corresponding changes over time to the Afghanistan strategy or operational approach.

Congress could have forced program improvement, but none of SIGAR’s recommended legislation got passed into law (and very few of the recommendations were even introduced as prospective legislation). Two recommendations—a full review of security sector assistance missions in 2017, and development of a stabilization strategy in 2018—could have conceivably corrected key problems with **unity of effort** and **strategic and operational coherency** (the two most represented themes in SIGAR’s auditing of failure). Other legislative activities at the committee-level did not have an accountability effect, either. The possible reasons for this intransigence and its implications for future nontraditional conflicts like Afghanistan will be explored in the next (and concluding) chapter.

**(This page intentionally left blank.)**

## Conclusion

There was a rush to assign blame in the wake of the U.S. withdrawal from Afghanistan and the Taliban's subsequent takeover of the country. John Sopko's final testimony to Congress in October 2021 added to that chorus somewhat, drawing heavily on the *What We Need to Learn, Stabilization, and The Risk of Doing the Wrong Thing Perfectly* lessons learned reports to fully map the long road to strategic failure.<sup>591</sup> Irrespective of the distribution of blame between Congress and the Executive Branch, their combined failure to leverage SIGAR's work towards a better outcome—their failure to meet oversight with needed action—was never more clear than at the end. According to Senator Charles Grassley, in a statement for the record in September 2021:

*The sudden collapse of the Afghan government and army drew me right back to years of oversight work and audits conducted by the Special Inspector General for Afghanistan Reconstruction (SIGAR), Mr. John Sopko. SIGAR's reports pulled no punches. Report-after-report exposed and documented grim allegations of weak security, systemic corruption and waste. Those core problems were brushed aside and allowed to eat away at the foundation of our commitment. An inability to solve them prompted SIGAR to send warning signals. Our mission in Afghanistan was failing. To the detriment of U.S. foreign policy and our national security, most of SIGAR's advice fell on deaf ears ... What happened in Afghanistan boils down to the fundamental principle of good government. Oversight is crucial to accountability.*<sup>592</sup>

Indeed, oversight is crucial to accountability, a claim established by the analysis in Chapter 1 of civil-military relations in the United States. Chapter 1 also established SIGAR as the U.S. Congress' oversight agent in Afghanistan, with the necessary authority and capacity to provide Congress with independent information so that they could apply the power of the purse (and of program authorization) to affect better outcomes from the Executive Branch agencies who were operating the

---

<sup>591</sup> John Sopko, "Testimony Before the Subcommittee on International Development, International Organizations, and Global Corporate Social Impact," Committee on Foreign Affairs, U.S. House of Representatives, 117th Cong., 1st sess., October 6, 2021.

<sup>592</sup> Charles Grassley, "Afghanistan Collapse Through the Lens of the Inspector General," floor remarks in the U.S. Senate, 117th Cong., 1st sess., September 27, 2021.

programs in Afghanistan. The fact that better outcomes were not achieved indicates, at least in part, a failure in the oversight regime. Assigning responsibility for this failure required assessment of both SIGAR's work, as well as what Congress and the Executive Branch did with it in the principal-agent model that framed Afghanistan oversight. Chapters 2-4 assessed the former, showing objectively that SIGAR provided a comprehensive auditing of failure and thus met its statutory mandate. For the latter, Chapter 5 demonstrated that the Executive Branch agencies largely failed to apply SIGAR's findings and recommendations towards program improvement, and that Congressional negligence in their oversight responsibility abetted the failure. Chapter 5 also showed that unrealized legislative proposals related to SIGAR's work could have improved programs towards better support of the overall strategy in Afghanistan (however flawed it may have been), thereby potentially improving strategic-level outcomes. Contrary to what Craig Whitlock intimated with *The Afghanistan Papers*' subtitle ("a secret history of the war"), there were no secrets in this linkage between effective oversight and improved strategic outcomes. SIGAR's work was open, extensive, and consistently damning. That the public and the Executive and Congressional principals all generally ignored SIGAR's work does not make the work secret—rather, just tragic.

Returning to Senator Grassley's statement, he went on to question why SIGAR's work was ignored, despite the "unmistakable indicators of impending collapse" that it provided.<sup>593</sup> This is an important question that touches on several aspects of civil-military relations in the United States as raised in Chapter 1. An answer to the Senator's question could be that ignoring the demands of oversight (*i.e.*, failing to meet oversight with needed action) is a behavior encouraged by the nature of American CMR. Nil action may have many mothers, and in this case it could be the influence of the military-industrial complex, the lack of domestic accountability pressure *vis-à-vis* the All-Volunteer Force and deficit spending, or other factors. Whatever were the potential behavioral incentives, they all merit continued study because, in the end, ignoring SIGAR's work was a policy choice. It was a choice with precedent, unfortunately, therein adding to the tragedy of SIGAR's work. As the analysis of Thomas Thayer's *War Without Fronts* in Chapter 2 shows, the Office of the Assistant Secretary of Defense (Systems Analysis) also provided unmistakable indicators of potential collapse for U.S. strategic goals in Vietnam. That era's Executive and Congressional principals made a similar policy choice to ignore.

---

<sup>593</sup> Grassley, "Afghanistan Collapse Through the Lens of the Inspector General."

Also meriting continued study is the notion of what constitutes “winning” in nontraditional conflicts like Afghanistan. Again, these types of conflicts exhibit a mismatch in core security interests and the deliberate moderation by the U.S. of its level of commitment, and thus do not lend themselves to hard political objectives of the Clausewitzian style that are clearly supported by military strategy. Perhaps the strategic and operational incoherency of Afghanistan that SIGAR found wholly derives from this dynamic.

Alternatively, the tracing of changes to the Afghanistan strategy (through the Department of Defense reports) supports an argument that there would have been no strategic failure, if the aim had been to focus on al-Qaeda. That organization has been and remains defeated regardless of any Taliban ascendancy in Afghanistan over the past decade, a view strongly affirmed by the July 2022 killing of Osama bin Laden’s successor, Ayman al-Zawahiri, in Kabul via a U.S. drone strike.<sup>594</sup> A strong central Afghan government and categorical defeat of the Taliban through an Afghan security apparatus were just two of many ways to achieve the “deny sanctuary” objective. Although al-Qaeda’s many offshoots remain a concern in the global security environment, none have yet demonstrated the capacity to match al-Qaeda’s scale and ambition, and their every movement is watched closely by a massive intelligence enterprise created in part to service Afghanistan’s operational requirements.

The consequentialist argument above illustrates the potential fallacy of trying to unpack what happened so soon after the U.S. withdrawal and subsequent fallout. Although Afghanistan looks like a strategic failure now, it may not remain so. Perhaps a hopefully vibrant Afghanistan in the future will owe its place—at least in part—to the program decisions of the United States and its partners, even those that look like mistakes in the contemporary assessment. Accordingly, SIGAR’s highlighting and discussion of issues has perhaps provided a benefit to future U.S. strategy that is not yet apparent. Whatever the case, while SIGAR’s auditing of failure did not stimulate Congressional action, it did shape debate and inform Congress on the course of the war (as the Congressional Record shows). Moreover, the policy choice to largely ignore SIGAR’s auditing of failure was “action” in a sense. Accordingly, the failure of oversight in Afghanistan as demonstrated and analyzed herein does not mean that oversight did not work;

---

<sup>594</sup> Mohamed Mokhtar Qandil, “The Killing of al-Zawahiri: Repercussions for the Taliban,” *The Washington Institute for Near East Policy FIKRA Forum*, August 16, 2022, <https://www.washingtoninstitute.org/policy-analysis/killing-al-zawahiri-repercussions-taliban>.

procedurally it did work because SIGAR met its mandate. The follow-on action choices, however, were wrong, and the relationship between effectiveness and “right” action choices suggest that oversight is an imperfect tool.<sup>595</sup>

SIGAR’s auditing of failure also did not elicit the right action choices by the Executive Branch. However, and notwithstanding the reported instances of deliberate mis- and disinformation in the metrics regime, SIGAR generally credited the departments and agencies as approaching their tasks in Afghanistan with earnestness. The strategic and operational incoherency that SIGAR found stemmed from lack of cooperation and organizational capacity as much as anything else. This challenges a prominent thesis about how a better strategic outcome might have been achieved in Afghanistan. In her 2017 book *War and the Art of Governance: Consolidating Combat Success into Political Victory*, American academic and former Trump administration Deputy National Security Advisor Nadia Schadlow argues that Afghanistan was a unity of command problem, and that the Department of Defense should have been given the authority to coordinate the whole-of-government effort.<sup>596</sup> However, SIGAR clearly found that that the DoD did not have enough organizational capacity (and interest, in some cases) to accomplish what they were asked to do in Afghanistan, let alone direct the State Department’s and USAID’s respective portfolios. When the U.S. military did take up State’s or USAID’s slack, like with counternarcotics or the police training mission, they did a poor job.

While Schadlow’s unity of command insight is a correct one in the sense that it addresses the **strategic and operational coherency** theme, SIGAR’s work indicates that unity of command would likely have to come from Congressional action. Specifically, Congress—with the force of law—could pressure the Executive to change policy direction (and, by extension, place strategic objectives realistically in line with organizational capacity and historical competencies), or authorize and fund a formal unified command structure.<sup>597</sup> This is what the Special Inspector General for Iraq Reconstruction had in mind with its recommendation for an integrated civilian-military office to plan, execute, and be accountable for

---

<sup>595</sup> See Leslie H. Gelb with Richard K. Betts, *The Irony of Vietnam: The System Worked* (Washington, DC: Brookings Institution Press, 1979) for a similar discussion of Vietnam-era national security policy choices.

<sup>596</sup> See Nadia Schadlow, *War and the Art of Governance: Consolidating Combat Success into Political Victory* (Washington, D.C.: Georgetown University Press, 2017).

<sup>597</sup> Also, in the vein of “who has the money and the guns calls the shots,” giving more authority to the DoD would probably be counterproductive and reinforce uncooperative behaviors borne of corporate self-interest.



stabilization and reconstruction operations.<sup>598</sup> Specifically, Stuart Bowen, John Sopko’s SIGIR counterpart, spent the latter part of his tenure advocating for Congress to create the U.S. Office for Contingency Operations (USOCO) with “supra-Executive” authority to direct efforts across the DoD, State, and USAID in nontraditional conflicts.<sup>599</sup> Afghanistan is perhaps a confirmatory case study for the potential utility of the USOCO concept.

Absent Congress pressuring the Executive Branch on policy direction or creating a USOCO or equivalent, it is fair to question the strategic change potential that more effective oversight (and Congress’ better use of the SIGAR reports in turn) would actually carry for overseas military interventions like Afghanistan. If the change potential only provides better strategic outcomes, but never good ones, then no auditing of failure is going to amount to much without an entirely different approach to the whole idea of intervention.

There could be a willful, clear-eyed acceptance of middling-at-best strategic outcomes by Congressional and Executive principals in future interventions, with them “owning up” to this at the outset with the American public. Cynicism aside, the principals would certainly be demonstrating accountability with this approach, and it may be viable if national security decision-making remains an abstraction to most of the voting populace. There is nothing in the recent American military experience to suggest that even middling strategic outcomes would necessarily be achieved, however. Lowered expectations do not solve the fundamental problem of incoherency in the strategy itself. Additionally, lowering expectations risks creating oversight regimes that are *pro forma* irrespective of the competence and dedication of the servicing inspector general. This would be ineffective oversight of a different form than described by this dissertation, but with the same result—a Congress that does not hold the Executive Branch to account.

*Pro forma* oversight may already be the case, unfortunately. Although this dissertation makes it clear that SIGAR comprehensively audited failure in Afghanistan and achieved its mandate, there were gaping holes in the oversight regime beyond the wrong action choices; a macro-level failure to audit, if you will. First, SIGAR offered no findings or recommendations about the increasing complexity in Afghanistan over time, and how it straddled a full generation of change in the information environment.<sup>600</sup> The battle for legitimacy between the

---

<sup>598</sup> SIGIR, *Learning From Iraq*; see also Table 2.a.2.

<sup>599</sup> Bowen, “A Golden Moment”

<sup>600</sup> Barry, *Blood, Metal and Dust*, 476.

Afghan security forces and the Taliban surely had a narrative component that became more important with the growth of informational technologies, yet SIGAR is silent on this factor. This is ironic, considering that SIGAR's work created its own narratives that could have shaped the war, or at least perceptions of it. Second, for all the discussion about lack of cultural awareness and how it constrained **unity of effort** and **strategic and operational coherency**, the SIGAR reports never really investigated the hard questions regarding religion and ethnicity that contributed to this condition. For example, can any Western army sufficiently overcome the infidel/occupier label in a predominantly Muslim nation such that their security, reconstruction, and development programs—and, most importantly, their local partnerships—are not fatally compromised? Were there ethnic and tribal divisions in Afghanistan that the United States and its partners should have exploited, despite the unseemly and high-risk nature of such tactics? For how much of the anti-Western grievance in the Afghan historical memory should the United States have felt responsible, despite not having been Afghanistan's historical colonizer (as were the British)?

These are fundamental questions that needed to be answered from the outset, as they frame the environment within which strategy is made. An effective oversight regime could have identified this framing deficiency for Afghanistan and strongly advocated that the strategy be remade. Good strategy considers the things that cannot be done in equal measure with what can be, and then develops a plan to manage the residual system tension and risk to mission. This seemed to be fundamentally lacking in Afghanistan, and a large (if unacknowledged) part of the strategic incoherence. One of the author's biggest frustrations from his own experience in Afghanistan was the near-daily discussion of "what winning looks like," as if this should not have been otherwise clear from the strategy. Perhaps the right discussion—and one that realistically tacked with the totality of SIGAR's auditing of failure—should have been "what does 'not losing' look like?"

So, even though this dissertation concludes that Congressional inaction was the proximate cause of oversight failure in Afghanistan, it is strategic incoherence that must first be fixed for any potential future military interventions. Regardless of what form civil-military relations takes in that future, strategy will remain the bridge between the military and political spheres, and Congress' power of the purse will remain supreme.<sup>601</sup> Oversight must inform both to be effective. As the SIGAR experience shows, although Congress can conceivably use the power of

---

<sup>601</sup> See Colin S. Gray, *The Strategy Bridge: Theory for Practice* (Oxford, UK: Oxford University Press, 2016).

the purse as a cudgel to influence strategy, given the political realities in play, this may be asking too much of Congress if the overall strategy is deficient from the start.

An emergent idea in the field of defense and strategic studies is to apply business principles of “competitive strategy” to some imagined operational environment and fighting scenario to gain the equivalent of “market advantage.”<sup>602</sup> Gaining market advantage in business generally involves identifying your and your competitor’s respective strengths and weaknesses relative to the specific market in question, and then shaping the market accordingly. In the national security context, competition should be this cyclical assessment and shaping, not merely fighting militarily.<sup>603</sup> It can come to that, but if you have shaped the market properly, then the fighting (or the reconstruction effort, or the development program) hopefully becomes a *fait accompli*, with the implementing strategy and whole-of-government coordination following readily.<sup>604</sup>

Applying these principles to any future military interventions in places like Afghanistan will generate the fundamental questions to ensure greater effectiveness in strategy formulation and the oversight regime. This is vital because the questions will no doubt get harder, given the expected multiplier effect of climate change on the inherent complexities of the host nation’s religion, culture, and ethnic composition. This multiplier effect exists on top of emergent complexities associated with automation and artificial intelligence, which will require agility in military decision-making and adaptability in organizational design and ethics.<sup>605</sup> May any future special inspector general be so fortunate as to have such fundamental questions both asked and answered, from the start, and then be supported by a Congress willing and able to act on their findings as the intervention, in whatever form, unfolds.

---

<sup>602</sup> See Bernard I. Finel, “Much Ado About Competition: The Logic and Utility of Competitive Strategy,” *Modern War Institute at West Point*, February 01, 2022, <https://mwi.usma.edu/much-ado-about-competition-the-logic-and-utility-of-competitive-strategy/>.

<sup>603</sup> As alluded to in Chapter 1, most national security interests do not reduce to the essentialist question of whether to fight.

<sup>604</sup> Hence the association of competitive strategy with the old Clausewitzian concepts of centers of gravity, critical capabilities, and critical vulnerabilities.

<sup>605</sup> See Stephen Metz, “The Future of Strategic Leadership,” *Parameters* 50, no. 2 (Summer 2020): 61-68.

**(This page intentionally left blank.)**

## Epilogue

In November 2022, while this dissertation was in revision, SIGAR published an interim lessons learned report, *Why the Afghanistan Government Collapsed*. This report responded to a directive from the House Committee on Oversight and Reform, the first of many that the U.S. Congress will likely issue as it rediscovers its oversight responsibilities in the blame assignment game that has followed the Afghanistan withdrawal.

SIGAR identified six critical factors that contributed to the collapse of the Afghan government:<sup>606</sup>

1. The Afghan government did not believe the United States would actually leave, rendering the country unprepared for the U.S. withdrawal.
2. The exclusion of the Afghan government from U.S.-Taliban talks weakened and undermined it.
3. Despite its weakened position, the Afghan government insisted that the Taliban be integrated into the Republic, making progress on peace negotiations difficult.
4. The Taliban were unwilling to compromise.
5. President Ghani governed through a highly selective, narrow circle of loyalists, destabilizing the government at a critical juncture.
6. The Afghan government's high level of centralization, endemic corruption, and struggle to attain legitimacy were long-term contributors to its eventual collapse.

Unfortunately, this list of factors does not contain the introspection necessary for the United States to truly learn the lessons needed to achieve better strategic outcomes in future interventions. Indeed, the Afghan government bears significant responsibility for its own collapse, and such blame should be assigned wherever due (though not by SIGAR, however). Regardless, the factors as listed and analyzed in the report are not indices of blame; they are the visible, end-game manifestations of systematic failures foisted upon the Afghan government by its U.S. and NATO partners. Congress needs to hear this message, to have its share of the blame assigned, not receive confirmation of possibly self-serving political narratives. SIGAR is the only entity remaining from the Afghanistan oversight

---

<sup>606</sup> SIGAR, *Why the Afghanistan Government Collapsed* (Washington, DC: GPO, 2022), <https://www.sigar.mil/pdf/evaluations/SIGAR-23-05-IP.pdf>.

regime that can deliver the message to Congress, and this report was a missed opportunity to do so. It is unfortunately a failure to audit, and a poor start towards greater effectiveness in oversight, moving forward.

A complementary report, *Why the Afghan Security Forces Collapsed*, was published in February 2023 for the same Congressional committee.<sup>607</sup> SIGAR analyzed the question in two frames: short-term factors that accelerated the collapse, and systemic factors that set contributory conditions over a longer period. The short-term ones were mostly circumstantial, but linked back to key SIGAR findings outlined in this dissertation, specifically the psychic damage inherent with the U.S. withdrawal; undue dependency on U.S. airpower and long-range fires; the Taliban's demonstrated agility in exploiting weaknesses; and the harm to force development induced by political patronage networks. The systemic factors are largely a retelling of what SIGAR had already warned in the 2017 lessons learned report on development of the Afghan National Defense and Security Forces (ANDSF) and the 2019 lessons learned report on security sector assistance:<sup>608</sup>

- The time the United States was willing to commit did not reflect the time required to build the Afghan security sector.
- No single country or agency had complete ownership of the ANDSF development mission, leading to a piecemeal and uncoordinated approach.
- Advisors were often ill-trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory.
- The United States lacked effective interagency oversight and assessment programs that were necessary to gather a clear picture of ANDSF development on the ground.
- Corruption in the Afghan government and military eroded ANDSF capabilities.

---

<sup>607</sup> SIGAR, *Why the Afghan Security Forces Collapsed* (Washington, DC: GPO, 2023), <https://www.sigar.mil/pdf/evaluations/SIGAR-23-16-IP.pdf>

<sup>608</sup> ANDSF = ANSF (interchangeable terms). See SIGAR, *Reconstructing the Afghan National Defense and Security Forces: Lessons from the U.S. Experience in Afghanistan* (Washington, DC: GPO, 2017), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-17-62-LL.pdf>. See also SIGAR, *Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan* (Washington, DC: GPO, 2019), <https://www.sigar.mil/pdf/lessonslearned/SIGAR-19-39-LL.pdf>.

- U.S. training, logistics and weapons procurement policies undermined the goal of creating a self-sustaining Afghan military.
- ANDSF recruitment policies exacerbated ethnic and regional tensions instead of creating a unified yet diverse national military force.
- The U.S. and Afghan governments failed to develop an effective police force.

The only difference, of course, is that the earlier reports offered the potential for change—a prescription for Executive Branch and Congressional action. This most recent report is just a post-mortem, which is as it should be, since SIGAR would have failed in its original mandate if it uncovered a systemic factor 18 months after the U.S. withdrawal.

It is unfortunate that Congress continues to ask questions to which it already knows the answer; their doing so simply reinforces a belief that they are only seeking narrative-fueled political advantage against the Executive Branch. Irrespective of any cynical motivations, however, greater effectiveness in oversight may come from having the same questions asked over and over again. If repeated often enough, SIGAR's work may eventually find the right principals who will use it towards better strategic outcomes in any potential future interventions.

**(This page intentionally left blank.)**



## **BIBLIOGRAPHY AND REFERENCE LIST**

This dissertation relies on primary documents from the Special Inspector General for Afghanistan Reconstruction, the Department of Defense, and the United States Congress. The existing body of Afghanistan-related scholarship has not used this primary source record in total to investigate oversight of the U.S. War in Afghanistan, nor the potential for effectiveness in oversight to improve strategic outcomes. This latter linkage is an important new line of study in national security decision-making and policy formulation, and thus can add to the body of scholarship not just for Afghanistan, security/strategic studies, and military affairs, but also more broadly for civil-military relations and the jurisprudential role of legislatures.

SIGAR was not the only inspector general involved in Afghanistan. A 2013 amendment to the Inspector General Act created the “Lead Inspector General” (Lead IG) structure for oversight of Operation Freedom’s Sentinel, the U.S.-exclusive mission to counter terrorist threats emanating from Afghanistan. Since the U.S. Department of Defense had designated Executive Branch authority for these specific programs, the Lead IG was the DoD IG, with supporting IGs in the structure coming from the State Department and the U.S. Agency for International Development. Like SIGAR, the Lead IG was also responsible for submitting quarterly reports to Congress. As relates to this dissertation, there is nothing that the Lead IG reported that SIGAR did not already account for, since SIGAR’s specially legislated oversight authority trumped the Lead IG’s and all U.S. oversight entities operating in Afghanistan had to coordinate through SIGAR (in the Overseas Contingency Operations Planning Group described in Chapter 1). However, the Lead IG deserves mentions here out of respect for its technically different mandate, and to show completeness in this bibliographic essay. The Lead IG reports are publicly accessible through the DoD IG website at [www.dodig.mil](http://www.dodig.mil).

As demonstrated in Chapters 3 through 5, this dissertation’s research follows the logic and chronology of the primary source record. Other than the disagreeing with Nadia Schadlow’s thesis in *War and the Art of Governance*, as well as using Craig Whitlock’s *The Afghanistan Papers* as a foil of sorts for SIGAR’s body of work, there is no exception taken to how the history of the U.S. War in Afghanistan has been portrayed in the existing literature, nor how the history has been used towards other scholars’ research objectives. There are many good histories available, several of which are listed in the “Secondary Sources” below and were used for background purposes. The two main ones are Thomas Barfield’s *Afghanistan: A Cultural and Political History*, and Peter Tomsen’s *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of*

*Great Powers*. More recently, Carter Malkasian published *The American War in Afghanistan: A History*, which has been well-received in the community of interest. The U.S. Army's official, two-volume history of the War in Afghanistan, *Modern War in an Ancient Land*, was also published recently, but it only accounts for the period 2001-2014, therein neglecting the American military experience for the seven years after the International Security Assistance Force. Additional Afghanistan references include Robert Johnson's *The Afghan Way of War: How and Why They Fight*, as well as Ali Ahmad Jalali's *Afghanistan: A Military History from the Ancient Empires to the Great Game*. Finally, Nancy Collins' *Grey Wars: A Contemporary History of U.S. Special Operations* and Steve Coll's *Directorate S: The C.I.A. and America's Secret Wars in Afghanistan and Pakistan*, are useful primers for the U.S.-exclusive counterterrorism mission in Afghanistan-Pakistan border region. Within this vein, the *Routledge Handbook of U.S. Counterterrorism and Irregular Warfare Operations* is also useful, as it contains several essays on Afghanistan.

Although not used in this dissertation, three additional recent books merit consideration by scholars studying Afghanistan. Christopher Kolenda's *Zero-Sum Victory: What We're Getting Wrong About War* attributes the United States' failures in Iraq and Afghanistan to a culture of "strategic narcissism" and bureaucratic silo-ing, ideas which reinforce SIGAR's primary auditing of failure (strategic and operational coherency, and unity of effort). Kolenda also criticizes the United States for being unduly fixated on decisive victory which may not be achievable for nontraditional conflicts such as Afghanistan (see Anthony King below).<sup>609</sup> The second book is *The Afghanistan File*, written by Prince Turki Al-Faisal Al-Saud, the Director of Saudi Arabian Intelligence from 1977 to 2001. Effectively a memoir, Turki's account traces the rise of the Taliban from its *mujahideen* roots during the Soviet-Afghan War, as well as the Saudi government's attempts to rein in al-Qaeda throughout the 1990s. While self-serving and possibly revisionist, Turki provides essential context for the terrorism dynamics of the Middle East and South Asia, and offers a non-Western perspective that is otherwise under-represented in the literature. Ashley Jackson's *Negotiating Survival* also offers an essential, non-Western perspective. Based on Jackson's extensive interview work with Taliban members and Afghan civilians, this book explains civilian-insurgent relations in Afghanistan and how they influenced the battle for

---

<sup>609</sup> Kolenda is a former U.S. Army officer who commanded units in Afghanistan. Several of his post-deployment oral history interviews are used by Craig Whitlock in *The Afghanistan Papers* and cross-referenced in the footnotes for Chapter 4.

legitimacy at the categorically important local political level that the Kabul government ultimately lost.

This dissertation's use of secondary sources related to the civil-military relations in the United States is more explicit than its use of Afghanistan histories, but again, there is no exception taken to what the existing literature says. Indeed, challenging Samuel Huntington's idea of "objective control" defines much of the present-day scholarship, but this dissertation simply uses that debate—primarily through Peter Feaver's work—to provide the theoretical basis for Congress using its oversight powers in a more assertive way *vis-à-vis* the Executive Branch. Feaver's early 2000s text, *Armed Servants: Agency, Oversight and Civil-Military Relations*, is an important contribution to the post-Huntington canon, as are two more recent books—*The Routledge Handbook of Civil-Military Relations* and *Civil-Military Relations in Perspective: Strategy, Structure and Policy*. Douglas Bland's "Unified Theory of Civil-Military Relations," published in the journal *Armed Forces & Society* in 1999, points to Feaver's work. Bland's article is a recommended entry point into the post-Huntington scholarship because it defines the cognitive space for "pragmatic approaches" to American civil-military relations, offering four rules that any such approach would need to satisfy. While not a direct treatment of any particular pragmatic approach, another book titled *American Civil-Military Relations: The Soldier and the State in a New Era* addresses the increased involvement of military leadership in high-level politics, using Huntington as a point of departure. Also valuable is *Reconsidering American Civil-Military Relations: The Military, Society, Politics, and Modern War*, which considers the implications of post-Cold War international security developments on the practice of CMR at the actor-level.

Regarding this relationship between the international security environment and the practice of CMR—and how Afghanistan fit into said environment as a U.S. national security interest—it is important to acknowledge the classic texts in the study of American foreign and security policies. These texts are Russell Weigley's *The American Way of War: A History of United States Military Strategy and Policy* and, more recently, *American National Security Policy* by Michael Meese, Suzanne Nielsen, and Rachel Sondheimer, which is on its eighth edition. Weigley is famous for describing the American way of war as centered on "strategies of annihilation," ideally achieved through overwhelming standoff fires and airpower. This predilection causes the American political and military leadership to see all military conflicts as the same, which can limit effective policymaking and strategy formulation for nontraditional conflicts like Afghanistan. Subsequent scholars

exported Weigley's thesis to the post-Cold War setting, warning that decisive battle is probably a thing of the past (Anthony King, *Command: The Twenty-First Century General*) and, in the absence of decisive battle, the military instrument is the least useful form of national power to "win" a conflict (Cathal Nolan, *The Allure of Battle: A History of How Wars Have Been Won and Lost*). Robert B. Zoellick's *America in the World: A History of U.S. Diplomacy and Foreign Policy* is another good recent text that explores the non-military instruments of U.S. national power. Two final books offer the same, but from an external, internationalist perspective: *U.S. Defense Politics: The Origins of Security Policy*, by Harvey Sapolsky, Eugene Gholz, and Caitlin Talmadge, and *Handbook of Defence Politics: International and Comparative Perspectives*, by Isaiah Wilson III and James J.F. Forest.

Congress using oversight to aim its powers of program authorization and appropriation towards better strategic outcomes is historically tenable and statutorily consistent (as established in Chapter 2). A signature historical example of Congressional activism in a nontraditional conflict is the United States Senate Committee on the Philippines, which stood up concurrent with the Philippine Insurrection of 1899-1902. Under its first Chairman, Henry Cabot Lodge, the committee conducted several investigations into allegations of war crimes, one of which resulted in a U.S. Army brigadier general's court-martial and conviction. The Congressional Record contains all of the primary source documents for the committee's work. Additionally, three books place the committee's work in the broader historical context of the Philippine Insurrection—*Benevolent Assimilation: The American Conquest of the Philippines*, by Stuart Creighton Miller; *In Our Image: America's Empire in the Philippines*, by Stanley Karnow; and *A War of Frontier and Empire: The Philippine-American War, 1899-1902*, by David J. Silbey.

Notwithstanding historical precedent, and as the analysis in Chapter 2 shows, it is nonetheless important to establish a contemporary practical basis for Congress using oversight towards better strategic outcomes. This basis is especially needed in the context of Congress progressively abrogating its Enumerated Powers to the Executive Branch since the 1970s, a narrative which Constitutional scholar Rosa Brooks rigorously analyzes in *How Everything Became War and the Military Became Everything*. Another legal scholar, Samuel Moyn, explores a variation of this narrative in *Humane: How the United States Abandoned Peace and Reinvented War*, positing that the casualty and risk aversion inherent to the U.S. way of (modern) war places its war-making decisions beyond accountability. One of the

contributing factors that both Brooks and Moyn touch on is the political economy of defense in the United States, *i.e.*, how the so-called military industrial complex incentivizes wars of choice. The Sopolsky-Gholz-Talmadge text cited above contains an excellent chapter on this subject, with Gholz being the subject matter expert. Another contributing factor from Brooks and Moyn is the U.S. lacking a grand strategy since the end of the Cold War to guide national security decision-making in the aggregate. Ali Wyne's *America's Great Power Opportunity: Revitalizing U.S. Foreign Policy to Meet the Challenges of Strategic Competition* offers a post-Global War on Terrorism grand strategic vision that rejects "great power competition" as a foreign policy framework (which could have the virtuous effect of limiting wars of choice).

Congress potentially using oversight to reclaim certain Enumerated Powers is explored in two articles, both of which are cited in Chapter 2—"Political Accountability, Proxy Accountability, and the Democratic Legitimacy of Legislatures," published in the 2006 text *The Least Examined Branch: The Role of Legislatures in the Constitutional State*, and "Congress's Role in Military Conflict: The Growing Gap Between Constitutional Principle and Practice," a 2020 study by the Brennan Center for Justice. For the inspector general role in Congressional oversight in particular, *The Routledge Handbook of Civil-Military Relations* is again useful, as is *Integrity and Accountability in Government: Homeland Security and the Inspector General*, also from Routledge and published in 2016. It should be apparent from this cataloging, however, that the body of scholarly literature on Congressional oversight and inspectors general is sparse, hence the contribution by this dissertation.

### Primary Sources

Commission on Wartime Contracting in Iraq and Afghanistan. *At What Cost? Contingency Contracting in Iraq and Afghanistan*. Interim Report. Washington, DC: Government Printing Office (GPO), 2009.

*Emergency Supplemental Appropriations Act of Defense and for the Reconstruction of Iraq and Afghanistan, 2004*. Public Law 108-106. *U.S. Statutes at Large* 117 (2003): 3001.

*Inspector General and Auditor Act*. Public Law 95-452. *U.S. Statutes at Large* 92 (1978): 1101-1109.

*Inspector General Reform Act of 2008*. Public Law 110-409. *U.S. Statutes at Large* 122 (2008): 4302-4317.

“ISAF’s Mission in Afghanistan (2001-2014).” North Atlantic Treaty Organization. May 30, 2022. <https://www.nato.int/cps/en/natohq/topics69366.htm>.

*Joint Resolution to Authorize the Use of United States Armed Forces Against Those Responsible for the Recent Attacks Launched Against the United States*. Public Law 107-40. *U.S. Statutes at Large* 115 (2001): 224.

“Mission, Vision, and Core Values.” About. SIGAR. 03 November 2021. <https://www.sigar.mil/about/mission/>.

*National Defense Authorization Act for Fiscal Year 2008*. Public Law 110-181. *U.S. Statutes at Large* 122 (2008): 842, 1229.

“Oversight Partners.” About. SIGAR. <https://www.sigar.mil/about/oversight>.

“Remarks by President Biden on the Way Forward in Afghanistan.” Speeches and Remarks. The White House. April 14, 2021. <https://www.whitehouse.gov/briefing-room/speeches-remarks/2021/04/14/remarks-by-president-biden-on-the-way-forward-in-afghanistan/>.

“Reports to Congress.” USAID. <https://www.usaid.gov/open/reports-congress>.

“Reports to Congress.” U.S. State Department. <https://www.state.gov/department-reports/>.

Special Inspector General for Afghanistan Reconstruction (SIGAR). *Addendum to January 30, 2018 Quarterly Report to Congress*. Washington, DC: GPO, 2018. [https://www.sigar.mil/pdf/quarterlyreports/Addendum\\_2018-01-30qr.pdf](https://www.sigar.mil/pdf/quarterlyreports/Addendum_2018-01-30qr.pdf).

SIGAR. *Addendum to April 2018 Quarterly Report to Congress*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/quarterlyreports/2018-04-30qr-addendum.pdf>.

SIGAR. *Afghan Air Force: DOD Met the Initial Date for Fielding UH-60 Helicopters, but the Program is at Risk of Not Having Enough Trained Pilots or the Capability to Maintain Future UH-60s*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/audits/SIGAR-19-18-AR.pdf>.

SIGAR. *Afghan Business Taxes: Action Has Been Taken to Address Most Tax Issues, but the Afghan Government Continues to Assess Taxes on Exempt U.S.-Funded Contracts*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/audits/SIGAR-20-22-AR.pdf>.

SIGAR. *Afghan Customs: U.S. Programs Have Had Some Successes, but Challenges Will Limit Customs Revenue as a Sustainable Source of Income for Afghanistan*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR-14-47-AR.pdf>.

SIGAR. *Afghan Local Police: A Critical Rural Security Initiative Lacks Adequate Logistics Support, Oversight, and Direction*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/audits/SIGAR-16-3-AR.pdf>.

SIGAR. *Afghan National Army: Controls Over Fuel for Vehicles, Generators, and Power Plants Need Strengthening to Prevent Fraud, Waste, and Abuse*. Washington, DC: GPO, 2013. <https://www.sigar.mil/pdf/audits/2013-01-24audit-13-4.pdf>.

SIGAR. *Afghan National Army: Millions of Dollars at Risk Due to Minimal Oversight of Personnel and Payroll Data*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/audits/SIGAR-15-54-AR.pdf>.

SIGAR. *Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/audits/SIGAR-18-29-AR.pdf>.

SIGAR. *Afghan National Police Fuel Program: Concerted Efforts Needed to Strengthen Oversight of U.S. Funds*. Washington, DC: GPO, 2013. <https://www.sigar.mil/pdf/audits/SIGAR-14-1-AR.pdf>.

SIGAR. *Afghan National Police: More than \$300 Million in Annual, U.S.-funded Salary Payments Is Based on Partially Verified or Reconciled Data*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/audits/SIGAR-15-26-AR.pdf>.

SIGAR. *Afghan National Security Forces: Actions Needed to Improve Plans for Sustaining Capability Assessment Efforts*. Washington, DC: GPO, 2014. [https://www.sigar.mil/pdf/audits/SIGAR\\_14-33-AR.pdf](https://www.sigar.mil/pdf/audits/SIGAR_14-33-AR.pdf).

SIGAR. *Afghan National Security Forces: Actions Needed to Improve Weapons Accountability*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR-14-84-AR.pdf>.



SIGAR. *Afghan National Security Forces: Additional Action Needed to Reduce Waste in \$4.7 Billion Worth of Planned and Ongoing Construction Projects*. Washington, DC: GPO, 2013. <https://www.sigar.mil/pdf/audits/SIGAR-Audit-13-18.pdf>.

SIGAR. *Afghan National Security Forces Facilities: Concerns with Funding, Oversight, and Sustainability for Operation and Maintenance*. Washington, DC: GPO, 2012. <https://www.sigar.mil/pdf/audits/2012-10-30audit-13-1.pdf>.

SIGAR. *Afghan Refugees and Returnees: Corruption and Lack of Afghan Ministerial Capacity Have Prevented Implementation of a Long-term Refugee Strategy*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/audits/SIGAR-15-83-AR.pdf>.

SIGAR. *Afghan Women: Comprehensive Assessments Needed to Determine and Measure DOD, State, and USAID Progress*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR-15-24-AR.pdf>.

SIGAR. *Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained*. Washington, DC: GPO, 2017. <https://www.sigar.mil/pdf/audits/SIGAR-18-10-AR.pdf>.

SIGAR. *Afghanistan National Defense and Security Forces: DOD Lacks Performance Data to Assess, Monitor, and Evaluate Advisors Assigned to the Ministries of Defense and Interior*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/audits/SIGAR-19-03-AR.pdf>.

SIGAR. *Afghanistan Public Protection Force: Concerns Remain about Force's Capabilities and Costs*. Washington, DC: GPO, 2013. <https://www.sigar.mil/pdf/audits/SIGAR%20Audit%2013-15%20APPF.pdf>.

SIGAR. *Afghanistan's Anti-Corruption Efforts: Corruption Remained a Serious Problem in the Afghan Government and More Tangible Action was Required to Root It Out*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/audits/SIGAR-21-47-AR.pdf>.

SIGAR. *Afghanistan's Banking Sector: The Central Bank's Capacity to Regulate Commercial Banks Remains Weak*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR%2014-16-AR.pdf>.

SIGAR. *Afghanistan's Energy Sector: USAID and DOD Did Not Consistently Collect and Report Performance Data on Projects Related to Kajaki Dam, and Concerns Exist Regarding Sustainability*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/audits/SIGAR-19-37-AR.pdf>.

SIGAR. *Afghanistan's Health Care Sector: USAID's Use of Unreliable Data Presents Challenges in Assessing Program Performance and the Extent of Progress*. Washington, DC: GPO, 2017. <https://www.sigar.mil/pdf/audits/SIGAR-17-22-AR.pdf>.

SIGAR. *Afghanistan's High Office of Oversight: Personal Asset Declarations of High Ranking Afghan Government Officials are Not Consistently Registered and Verified*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-60-SP.pdf>.

SIGAR. *Afghanistan's Justice Sector Case Management System: Seized or Forfeited Assets Were Not Tracked and Nationwide Implementation is Not Complete*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/special%20projects/SIGAR-20-20-SP.pdf>.

SIGAR. *Afghanistan's Mineral, Oil, and Gas Industries: Unless U.S. Agencies Act Soon to Sustain Investments Made, \$488 Million in Funding is at Risk*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/audits/SIGAR-15-55-AR.pdf>.

SIGAR. *Afghanistan's Oil, Gas, and Minerals Industries: \$488 Million in U.S. Efforts Show Limited Progress Overall, and Challenges Prevent Further Investment and Growth*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/audits/SIGAR-16-11-AR.pdf>.

SIGAR. *Afghanistan's Ring Road from Qeysar to Laman: After More Than 12 Years and Over \$249 Million Spent, the Project is Only 15 Percent Complete*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/special%20projects/SIGAR-18-57-SP.pdf>.

SIGAR. *Afghanistan's Road Infrastructure: Sustainment Challenges and Lack of Repairs Put U.S. Investment at Risk*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/audits/SIGAR-17-11-AR.pdf>

SIGAR. *Afghanistan's Water Sector: USAID's Strategy Needs to Be Updated to Ensure Appropriate Oversight and Accountability*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR-14-52-AR.pdf>.

SIGAR. *Anti-Corruption Measures: Persistent Problems Exist in Monitoring Bulk Cash Flows at Kabul International Airport*. Washington, DC: GPO, 2012. <https://www.sigar.mil/pdf/alerts/2012-12-11-alert-sp-13-1.pdf>.

SIGAR. *Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors that Led to its Demise*. Interim Report. Washington, DC: Government Printing Office (GPO), 2022. <https://www.sigar.mil/pdf/evaluations/SIGAR-22-22-IP.pdf>.

SIGAR. *Commander's Emergency Response Program: DOD Has Not Determined the Full Extent to Which Its Program and Projects Achieved Their Objectives and Goals in Afghanistan*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/audits/SIGAR-18-45-AR.pdf>.

SIGAR. *Conditions on Afghanistan Security Forces Funding: The Combined Security Transition Command—Afghanistan Rarely Assessed Compliance With or Enforced Funding Conditions, Then Used an Undocumented Approach*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/audits/SIGAR-22-03-AR.pdf>

SIGAR. *Corruption in Conflict: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-16-58-LL.pdf>.

SIGAR. *Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/audits/SIGAR-21-29-AR.pdf>.

SIGAR. *Counternarcotics: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-18-52-LL.pdf>.

SIGAR. *Counternarcotics Police of Afghanistan: U.S. Assistance to Provincial Units Cannot Be Fully Tracked and Formal Capability Assessments Are Needed*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR-Audit-15-12.pdf>.

SIGAR. *Department of Defense Commander's Emergency Response Program (CERP): Priorities and Spending in Afghanistan for Fiscal Years 2004-2014*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/special%20projects/SIGAR-15-49-SP.pdf>.

SIGAR. *Department of Defense: Implemented Less than 40 Percent of SIGAR's Audit and Inspections Recommendations and Does Not Have a System for Tracking Them*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/evaluations/SIGAR-20-35-IP.pdf>

SIGAR. *Department of Defense: More than 75 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/audits/SIGAR-15-29-AR.pdf>.

SIGAR. *Department of Defense Reconstruction Projects: Summary of SIGAR Inspection Reports Issued from July 2009 through September 2015*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/inspections/SIGAR-16-22-IP.pdf>.

SIGAR. *Department of State and USAID Reconstruction Projects in Afghanistan: Analysis of SIGAR Inspection Reports Issued from August 2009 through March 2017*. Washington, DC: GPO, 2017). <https://www.sigar.mil/pdf/inspections/SIGAR-18-08-IP.pdf>.

SIGAR. *Department of State Implemented Approximately Half of the Recommendations from SIGAR Audits and Inspections but Did Not Meet All Audit Follow-up Requirements*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/evaluations/SIGAR-21-02-IP.pdf>.

SIGAR. *Department of State: Nearly 75 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR-Audit%2014-83-AR.pdf>.

SIGAR. *Department of State's Assistance Awards Afghanistan Reconstruction Activities Are Largely Unaudited*. Washington, DC: GPO, 2013. [https://www.sigar.mil/pdf/audits/SIGAR%2013-12\\_State%20Assistance%20Audits.pdf](https://www.sigar.mil/pdf/audits/SIGAR%2013-12_State%20Assistance%20Audits.pdf).

SIGAR. *Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-19-39-LL.pdf>.

SIGAR. *Direct Assistance: USAID Has Taken Positive Action to Assess Afghan Ministries' Ability to Manage Donor Funds, but Concerns Remain*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/audits/SIGAR-14-32-AR.pdf>.

SIGAR. *DOD Improved Its Accountability for Vehicles Provided to the Afghan National Security Forces, but Should Follow Up on End-Use Monitoring Findings*. Washington, DC: GPO, 2012. <https://www.sigar.mil/pdf/audits/2012-01-12audit-12-04.pdf>.

SIGAR. *DOD Task Force for Business and Stability Operations: \$675 Million in Spending Led to Mixed Results, Waste, and Unsustained Projects*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/audits/SIGAR-18-19-AR.pdf>.

SIGAR. *DOD's Compressed Natural Gas Filling Station in Afghanistan: An Ill-Conceived \$43 Million Project*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/special%20projects/SIGAR-16-02-SP.pdf>.

SIGAR. *Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/audits/SIGAR-19-49-AR.pdf>.

SIGAR. *Elections: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-16-LL.pdf>.

SIGAR. *Emergency Food Assistance to Afghanistan: Incomplete Reporting and Limited Site Visits Hindered USAID's Oversight of Millions of Dollars of Food Assistance*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/audits/SIGAR-20-10-AR.pdf>.

SIGAR. *Facilities to Support Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/audits/SIGAR-21-04-AR.pdf>

SIGAR. *Fiscal Year 2011 Afghanistan Infrastructure Fund Projects are Behind Schedule and Lack Adequate Sustainment Plans*. Washington, DC: GPO, 2012. <https://www.sigar.mil/pdf/audits/2012-07-30audit-12-12508.pdf>.

SIGAR. *G222 Aircraft Program in Afghanistan: About \$549 Million Spent on Faulty Aircraft and No One Held Accountable*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/special%20projects/SIGAR-21-21-SP.pdf>.

SIGAR. *Gereshk Cold and Dry Storage Facility: Quality of Construction Appears to be Good, but the Facility Has Not Been Used to Date*. Washington, DC: GPO, 2014. <https://www.sigar.mil/pdf/inspections/SIGAR-14-82-IP.pdf>.

SIGAR. *Improvised Explosive Devices: Unclear Whether Culvert Denial System to Protect Troops are Functioning or Were Ever Installed*. Washington, DC; GPO, 2013. <https://www.sigar.mil/pdf/investigations/SIGAR-SP-13-8.pdf>.

SIGAR. *Kabul Carpet Export Center: Progress Made Toward Self Sufficiency but Critical Sales, Revenue, and Job Creation Targets Have Not Been Met*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/special%20projects/SIGAR-20-50-SP.pdf>.

SIGAR. *Kajaki Dam Irrigation Tunnel: The \$27.3 Million Tunnel Is Not Operating Properly Due to Construction Deficiencies and a Maintenance Issue*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/inspections/SIGAR-20-21-IR.pdf>.

SIGAR. *Land Reform in Afghanistan: Full Impact and Sustainability of \$41.2 Million USAID Program Is Unknown*. Washington, DC: GPO, 2017. <https://www.sigar.mil/pdf/audits/SIGAR-17-27-AR.pdf>.

SIGAR. *Learning Lessons: Capturing and Institutionalizing Lessons from Complex Stabilization Efforts*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-17-15-LL.pdf>.

SIGAR. *Lessons from the Coalition: International Experiences from the Afghanistan Reconstruction*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-16-59-LL.pdf>.

SIGAR. *Limited Interagency Coordination and Insufficient Controls over U.S. Funds in Afghanistan Hamper U.S. Efforts to Develop the Afghan Financial Sector and Safeguard U.S. Cash*. Washington, DC: GPO, 2011. <https://www.sigar.mil/pdf/audits/2011-07-20audit-11-13.pdf>.

SIGAR. *Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/audits/SIGAR-21-11-AR.pdf>.

SIGAR. *NATO Afghan National Army Trust Fund: DOD Did Not Fulfill Monitoring and Oversight Requirements, Evaluate Project Outcomes, or Align Projects with the Former Afghan Army's Requirement Plans*. Washington DC, GPO, 2021. <https://www.sigar.mil/pdf/audits/SIGAR-22-04-AR.pdf>.

SIGAR. *Observations from Site Visits at 171 Afghan Schools Funded by USAID*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/special%20projects/SIGAR-20-03-SP.pdf>.

SIGAR. *Police in Conflict: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2022. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-22-23-LL.pdf>.

SIGAR. *Post-Peace Planning in Afghanistan: State and USAID Were Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/audits/SIGAR-21-50-AR.pdf>.

SIGAR. *Primary and Secondary Education in Afghanistan: Comprehensive Assessments Needed to Determine the Effectiveness of Over Progress and \$759 Million in DOD, State, and USAID Programs*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/audits/SIGAR-16-32-AR.pdf>

SIGAR. *Private Sector Development and Economic Growth: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-18-38-LL.pdf>.

SIGAR. *Promoting Gender Equity in National Priority Programs (Promote): USAID Needs to Assess This \$216 Million Program's Achievements and the Afghan Government's Ability to Sustain Them*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/audits/SIGAR-18-69-AR.pdf>.

SIGAR. *Quarterly Report to the United States Congress. 38 reports* (July 30, 2012—October 30, 2021). Washington, DC: GPO, 2012. <https://www.sigar.mil/pdf/quarterlyreports/>.

SIGAR. *Reconstructing the Afghan National Defense and Security Forces: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2017. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-17-62-LL.pdf>.

SIGAR. *Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-19-58-LL.pdf>.

SIGAR. *Rule of Law in Afghanistan: U.S. Agencies Lack a Strategy and Cannot Fully Determine the Effectiveness of Programs Costing More Than \$1 Billion*. Washington, DC: GPO, 2015. <https://www.sigar.mil/pdf/audits/SIGAR-15-68-AR.pdf>.

SIGAR. *Stability in Key Areas (SIKA) Programs: After 16 Months and \$47 Million Spent, USAID Had Not Met Essential Program Objectives*. Washington, DC: GPO, 2013. <https://www.sigar.mil/pdf/audits/SIGAR%20Audit%202013-16-SIKA.pdf>.

SIGAR. *Stabilization: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-18-48-LL.pdf>.

SIGAR. *Status of U.S. Efforts to Develop Extractive Tenders: \$125 Million Spent Resulting in No Active Contracts*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/special%20projects/SIGAR-18-58-SP.pdf>.

SIGAR. *Strategic Plan 2020-2022*. Washington, DC: GPO, 2020. [https://www.sigar.mil/pdf/budget/SIGAR\\_Strategic\\_Plan\\_2020-2022.pdf](https://www.sigar.mil/pdf/budget/SIGAR_Strategic_Plan_2020-2022.pdf)

SIGAR. *Supplement to the January 2015 Quarterly Report to the United States Congress*. Washington, DC: GPO, 2015. [https://www.sigar.mil/pdf/quarterlyreports/Supplement\\_2015-01-30qr.pdf](https://www.sigar.mil/pdf/quarterlyreports/Supplement_2015-01-30qr.pdf).

SIGAR. *Supplement to the April 2018 Quarterly Report to the United States Congress*. Washington, DC: GPO, 2018. <https://www.sigar.mil/pdf/quarterlyreports/2018-04-30qr-supplement.pdf>.

SIGAR. *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-18-LL.pdf>.

SIGAR. *Taxes: Afghan Government Has Levied Nearly a Billion Dollars in Business Taxes on Contractors Supporting U.S. Government Efforts in Afghanistan*. Washington, DC: GPO, 2013. <https://www.sigar.mil/pdf/audits/2013-05-14-audit-13-8.pdf>.

SIGAR. *The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-41-LL.pdf>.

SIGAR. *U.S. Agency for International Development Implemented More than 80 Percent of Recommendations from SIGAR Audits and Inspections*. Washington, DC: GPO, 2020. <https://www.sigar.mil/pdf/evaluations/SIGAR-20-46-IP.pdf>.

SIGAR. *U.S. Agency for International Development: More than 80 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented*. Washington, DC: GPO, 2014. [https://www.sigar.mil/pdf/audits/SIGAR%20Audit%2015-1-AR%20\(Recommendations%20to%20USAID\).pdf](https://www.sigar.mil/pdf/audits/SIGAR%20Audit%2015-1-AR%20(Recommendations%20to%20USAID).pdf).



SIGAR. *USAID's Measuring Impacts of Stabilization Initiatives: Program Generally Achieved Its Objectives, but USAID's Lack of a Geospatial Data Policy and Standards Affected Its Implementation*. Washington, DC: GPO, 2016. <https://www.sigar.mil/pdf/audits/SIGAR-17-10-AR.pdf>.

SIGAR. *USAID's Power Transmission Expansion and Connectivity Project: The Project is Behind Schedule, and Questions Remain about the Afghan Government's Ability to Use and Maintain the New Power Infrastructure*. Washington, DC: GPO, 2019. <https://www.sigar.mil/pdf/audits/SIGAR-19-57-AR.pdf>.

SIGAR. *U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than \$2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/evaluations/SIGAR-21-20-IP.pdf>.

SIGAR. *U.S. Reconstruction Efforts in Afghanistan Would Benefit from a Finalized Comprehensive U.S. Anti-Corruption Strategy*. Washington, DC: GPO, 2010. <https://www.sigar.mil/pdf/audits/2010-08-05audit-10-15.pdf>.

SIGAR. *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*. Washington, DC: GPO, 2021. <https://www.sigar.mil/pdf/lessonslearned/SIGAR-21-46-LL.pdf>.

SIGAR. *Why the Afghanistan Government Collapsed*. Washington, DC: GPO, 2022. <https://www.sigar.mil/pdf/evaluations/SIGAR-23-05-IP.pdf>

SIGAR. *Why the Afghan Security Forces Collapsed*. Washington, DC: GPO, 2023. <https://www.sigar.mil/pdf/evaluations/SIGAR-23-16-IP.pdf>

Special Inspector General for Iraq Reconstruction (SIGIR). *Applying Iraq's Hard Lessons to the Reform of Stabilization and Reconstruction Operations*. Washington, DC: Government Printing Office (GPO), 2010. <https://cybercemetery.unt.edu/archive/sigir/20131001125112/http://www.sigir.mil/files/USOCO/ApplyingHardLessons.pdf#view=fit>.

SIGIR. *Hard Lessons: The Iraq Reconstruction Experience*. Washington, DC: GPO, 2009. [https://cybercemetery.unt.edu/archive/sigir/20131001125016/http://www.sigir.mil/files/HardLessons/Hard\\_Lessons\\_Report.pdf](https://cybercemetery.unt.edu/archive/sigir/20131001125016/http://www.sigir.mil/files/HardLessons/Hard_Lessons_Report.pdf).

SIGIR. *Iraq Reconstruction: Lessons from Auditing U.S.-Funded Stabilization and Reconstruction Activities*. Washington, DC: GPO, 2012.

<https://cybercemetery.unt.edu/archive/sigir/2013100112816/http://www.sigir.mil/files/lessonslearned/AuditingLessonsLearned.pdf>.

SIGIR. *Iraq Reconstruction: Lessons in Contracting and Procurement*.

Washington, DC: GPO, 2006. [https://cybercemetery.unt.edu/archive/sigir/20131001124901/http://www.sigir.mil/files/lessonslearned/Lessons\\_Learned\\_July21.pdf](https://cybercemetery.unt.edu/archive/sigir/20131001124901/http://www.sigir.mil/files/lessonslearned/Lessons_Learned_July21.pdf).

SIGIR. *Iraq Reconstruction: Lessons in Human Capital Management*. Washington, DC: GPO, 2006. [https://cybercemetery.unt.edu/archive/sigir/20131001125053/http://www.sigir.mil/files/lessonslearned/Lessons\\_Learned\\_Feb16.pdf](https://cybercemetery.unt.edu/archive/sigir/20131001125053/http://www.sigir.mil/files/lessonslearned/Lessons_Learned_Feb16.pdf).

SIGIR. *Iraq Reconstruction: Lessons in Inspections of U.S.-funded Stabilization and Reconstruction Projects*. Washington, DC: GPO, 2011.

[https://cybercemetery.unt.edu/archive/sigir/20131001124937/http://www.sigir.mil/files/lessonslearned/Lessons\\_Learned\\_Dec21.pdf](https://cybercemetery.unt.edu/archive/sigir/20131001124937/http://www.sigir.mil/files/lessonslearned/Lessons_Learned_Dec21.pdf).

SIGIR. *Iraq Reconstruction: Lessons in Program and Project Management*.

Washington, DC: GPO, 2007. [https://cybercemetery.unt.edu/archive/sigir/20131001124805/http://www.sigir.mil/files/lessonslearned/Lessons\\_Learned\\_March21.pdf](https://cybercemetery.unt.edu/archive/sigir/20131001124805/http://www.sigir.mil/files/lessonslearned/Lessons_Learned_March21.pdf).

SIGIR. *Iraq Reconstruction: Lessons Learned from Investigations, 2004–2012*.

Washington, DC: GPO, 2012. <https://cybercemetery.unt.edu/archive/sigir/20131001085028/http://www.sigir.mil/files/lessonslearned/InvestigationsLessonsLearned.pdf>.

SIGIR. *Learning From Iraq: A Final Report from the Special Inspector General for Iraq Reconstruction*. Washington, DC: GPO, 2013.

[https://cybercemetery.unt.edu/archive/sigir/20131001080029/http://www.sigir.mil/files/learningfromiraq/Report\\_-\\_March\\_2013.pdf](https://cybercemetery.unt.edu/archive/sigir/20131001080029/http://www.sigir.mil/files/learningfromiraq/Report_-_March_2013.pdf).

The Library of Congress. “Congressional Record: Proceedings and Debates of the U.S. Congress.” <https://www.congress.gov/congressional-record>.

United States Department of Defense (DoD). *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon National Defense Authorization Act (NDAA) for Fiscal Year (FY) 2015*. Amended by Section 602(b)(14) of the Afghan Allies Protection Act of 2009. **3 reports** (June 2015—June 2016). Washington, DC: GPO, 2015-2016.

United States DoD. *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015*. Amended by Section 1521(c) of the NDAA for FY 2017. **6 reports** (December 2016—June 2019). Washington, DC: GPO, 2016-2019.

United States DoD. *Enhancing Security and Stability in Afghanistan: Report to Congress in Accordance with Section 1225 of the Carl Levin and Howard P. “Buck” McKeon NDAA for FY 2015*. Amended by Section 1520 of the NDAA for FY 2020. **3 reports** (December 2019—December 2020). Washington, DC: GPO, 2019-2020.

United States DoD. *Operational Contract Support Action Plan FY 2013–2016*. Washington, DC: GPO, 2013.

United States DoD. *Progress Toward Stability and Security in Afghanistan: Report to Congress in Accordance with Sections 1230 and 1231 of the National Defense Authorization Act (NDAA) for Fiscal Year (FY) 2008*. Amended by Sections 1212, 1223, and 1531(d) of the NDAA for FY 2013. **4 reports** (December 2012—April 2014). Washington, DC: GPO, 2012-2014.

United States DoD. *Progress Toward Stability and Security in Afghanistan: Report to Congress in Accordance with Sections 1230 and 1231 of the NDAA for FY 2008 | October 2014*. Amended by Senate Report 113-211, to accompany H.R. 4870, the Department of Defense Appropriations Bill, 2015. Washington, DC: GPO, 2014.

United States DoD Office of Inspector General. *Audit of the Planning for and Implementation of the Afghan Personnel and Pay System*. DODIG-2019-115. <https://www.dodig.mil/reports.html/Article/1937240/audit-of-the-planning-for-and-implementation-of-the-afghan-personnel-and-pay-sy/>.

U.S. Congress. House of Representatives. *Assessing the Capabilities and Effectiveness of the Afghan National Defense and Security Forces, Before the Subcommittee on Oversight and Investigations, Committee on Armed Services*. 114th Cong., 2nd sess., February 12, 2016.

U.S. Congress. House of Representatives. Committee on Armed Services. *Evaluating Department of Defense Investments: Case Studies in Afghanistan Initiatives and U.S. Weapons Sustainment*. 114th Cong., 2nd sess., April 15, 2016.

U.S. Congress. House of Representatives. Committee on Armed Services. *Hearing on Department of Defense Inspector General Report "Investigation on Allegations Relating to USCENTCOM Intelligence Products."* 115th Cong., 1st sess., February 28, 2017.

U.S. Congress. House of Representatives. Committee on Armed Services. *Risks to Stability in Afghanistan: Politics, Security, and International Commitment.* 113th Cong., 2nd sess., July 30, 2014.

U.S. Congress. House of Representatives. Committee on Armed Services. *U.S. Policy, Strategy, and Posture in Afghanistan: Post-2014 Transition, Risks, and Lessons Learned.* 114th Cong., 1st sess., March 4, 2015.

U.S. Congress. House of Representatives. Committee on Foreign Affairs. *After the Withdrawal: The Way Forward in Afghanistan and Pakistan.* 113th Cong., 2nd sess., December 10, 2014.

U.S. Congress. House of Representatives. Committee on Foreign Affairs. *Examining U.S. Reconstruction Efforts in Afghanistan.* 113th Cong., 2nd sess., June 10, 2014.

U.S. Congress. House of Representatives. Committee on Foreign Affairs. *U.S. Lessons Learned in Afghanistan.* 116th Cong., 2nd sess., January 15, 2020.

U.S. Congress. House of Representatives. *Committee on Oversight and Government Reform, Afghanistan: Identifying and Addressing Wasteful U.S. Government Spending.* 113th Cong., 2nd sess., April 3, 2014.

U.S. Congress. House of Representatives. Committee on Oversight and Government Reform. *Examining the Trump Administration's Afghanistan Strategy.* 116th Cong., 2nd sess., September 22, 2020.

U.S. Congress. House of Representatives. Committee on Oversight and Government Reform. *Overview of 16 Years of Involvement in Afghanistan.* 115th Cong., 1st sess., November 1, 2017.

U.S. Congress. House of Representatives. Committee on Oversight and Government Reform. *Protecting Taxpayer Dollars: Is the Government Using Suspension and Debarment Effectively?* 113th Cong., 1st sess., June 12, 2013.

U.S. Congress. House of Representatives. Committee on Oversight and Government Reform. *The Special Inspector General for Afghanistan Reconstruction's 2021 High-Risk List.* 117th Cong., 1st sess., March 16, 2021.

U.S. Congress. House of Representatives. *Consolidated Appropriations Act of 2019*. H.J.Res.31. 116th Cong., 1st sess. Introduced in House January 22, 2019. <https://www.congress.gov/bill/116th-congress/house-joint-resolution/31/>.

U.S. Congress. House of Representatives. *Challenges Affecting U.S. Foreign Assistance to Afghanistan, Before the Committee on Oversight and Government Reform*. 113th Cong., 1st sess., April 10, 2013.

U.S. Congress. House of Representatives. *Direct Assistance to the Afghan Government Presents Risks, Before the Subcommittee on National Security, Homeland Defense, and Foreign Operations, Committee on Oversight and Government Reform*. 113th Cong., 1st sess., February 13, 2013.

U.S. Congress. House of Representatives. *Future U.S. Counternarcotics Efforts in Afghanistan, Before the Senate Caucus on International Narcotics Control*. 113th Cong., 2nd sess., January 25, 2014.

U.S. Congress. House of Representatives. *Lessons Learned from Oversight of the U.S. Agency for International Development's Efforts in Afghanistan, Before the Subcommittee on National Security Committee on Oversight and Government Reform*. 113th Cong., 2nd sess., April 3, 2014.

U.S. Congress. Senate. *Afghanistan Contractor Accountability Act of 2012*. S.3505. 112th Cong., 2nd sess. Introduced in Senate August 2, 2012. <https://www.congress.gov/bill/112th-congress/senate-bill/3505>.

U.S. Congress. Senate. Committee on Armed Services. *Oversight of Task Force for Business and Stability Operations Projects in Afghanistan*. 114th Cong., 2nd sess., January 20, 2016.

U.S. Congress. Senate. Committee on Armed Services. *The Situation in Afghanistan*. 113th Cong., 2nd sess., March 12, 2014.

U.S. Congress, Senate. Committee on Foreign Relations. *The Transition in Afghanistan*. 113th Cong., 1st sess., December 10, 2013.

U.S. Congress. Senate. Committee on Homeland Security and Governmental Affairs. *Afghanistan in Review: Oversight of U.S. Spending in Afghanistan*. 115th Cong., 2nd sess., May 9, 2018.

U.S. Congress. Senate. Committee on Homeland Security and Governmental Affairs. *The Afghanistan Papers: Costs and Benefits of America's Longest War*. 116th Cong., 2nd sess., February 11, 2020.

*War Powers Resolution*. Public Law 93-148. *U.S. Statutes at Large* 87 (1973): 555.

White House. *Enduring Strategic Partnership Agreement Between the United States of America and the Islamic Republic of Afghanistan*. Washington, DC: White House, 2012. <https://obamawhitehouse.archives.gov/sites/default/files/2012.06.01u.s.-afghanistansassignedtext.pdf>

White House. *2010 Presidential Policy Directive #6—U.S. Global Development*. Washington, DC: White House, 2010. <https://obamawhitehouse.archives.gov/the-press-office/2010/09/22/fact-sheet-us-global-development-policy>.

White House. *Security and Defense Cooperation Agreement Between the Islamic Republic of Afghanistan and the United States of America*. Washington, DC: White House, 2014. <https://www.afghanistan-analysts.org/wp-content/uploads/2014/10/BSA-ENGLISH-AFG.pdf>.

### Secondary Sources

Amiri, Abid. *The Trillion Dollar War: The U.S. Effort to Rebuild Afghanistan, 1999-2021*. Quantico, Virginia: Marine Corps University Press, 2021.

Apaza, Carmen R. *Integrity and Accountability in Government: Homeland Security and the Inspector General*. New York: Routledge, 2016.

Barfield, Thomas. *Afghanistan: A Cultural and Political History*. Princeton, New Jersey: Princeton University Press, 2010.

Barnett, Correlli. *The Audit of War: The Illusion & Reality of Britain as a Great Nation*. London: Pan Books, Ltd., 2001.

Barry, Ben. *Blood, Metal and Dust: How Victory Turned into Defeat in Iraq and Afghanistan*. New York: Osprey, 2020.

Beehner, Lionel, Risa Brooks, and Daniel Maurer. *Reconsidering American Civil-Military Relations*. Oxford, UK: Oxford University Press, 2006.

Bhahacharjee, Yudhijit. "Amid War, Appraising the Mineral Wealth of Afghanistan." *Science* 328, no. 5986 (June 2010): 1620.

Birtle, Andrew J. *U.S. Army Counterinsurgency and Contingency Operations Doctrine, 1860-1941*. Washington, DC: U.S. Army Center of Military History, 2004.

Bland, Douglas S. "A Unified Theory of Civil-Military Relations." *Armed Forces & Society* 26, no. 1 (Fall 1999): 7-25. <https://www.jstor.org/stable/45347130>.

Blattman, Christopher. *Why We Fight: The Roots of War and the Paths to Peace*. New York: Viking, 2022.

Boucher, David. *Political Theories of International Relations: From Thucydides to the Present*. Oxford, UK: Oxford University Press, 1998.

Bowen, Stuart W., Jr. "A Golden Moment: Applying Iraq's Hard Lessons to Strengthen the U.S. Approach to Stabilization and Reconstruction Operations." *The Fletcher Forum of World Affairs* 34, no. 2 (Summer 2010): 17-34. <https://www.jstor.org/stable/45289502>.

Brooks, Risa and Elizabeth A. Stanley. *Creating Military Power: The Sources of Military Effectiveness*. Palo Alto, California: Stanford University Press, 2007.

Brooks, Risa. *Shaping Strategy: The Civil-Military Politics of Strategic Assessment*. Princeton, New Jersey: Princeton University Press, 2008.

Brooks, Rosa. *How Everything Became War and the Military Became Everything*. New York: Simon and Schuster, 2016.

Bromwich, Michael R. "Running Special Investigations: The Inspector General Model." *Georgetown Law Journal* 86, no. 6 (July 1998): 2027-2044.

Brown, Seyom. *Faces of Power: Constancy and Change in United States Foreign Policy*, 3<sup>rd</sup> ed. New York: Columbia University Press, 2015.

Bruneau, Thomas C. "Efficiency in the Use of Resources." In *The Routledge Handbook of Civil-Military Relations*, edited by Florina Cristiana Matei and Thomas C. Bruneau, 39-47. London: Taylor & Francis Group, 2012.

Burk, James. "Theories of Democratic Civil-Military Relations." *Armed Forces & Society* 29, no. 1 (Fall 2002): 7-29. <https://www.jstor.org/stable/45346973>.

Buzan, Barry. *People, States and Fear: An Agenda for International Security Studies in the Post Cold War Era*. Brighton, UK: Weatsheaf, 1991.

- Buzan, Barry, Charles Jones, and Richard Little. *The Logic of Anarchy: Neorealism to Structural Realism*. New York: Columbia University Press, 1993.
- Buzan, Barry, Ole Wæver, and Jaap de Wilde. *Security—A New Framework for Analysis*. Boulder, Colorado: Lynne Rienner Publishers, 1998.
- Clausewitz, Carl, Michael Howard, Peter Paret, and Bernard Brodie. *On War*. Princeton, New Jersey: Princeton University Press, 1984.
- Cohen, Eliot A. and John Gooch. *Military Misfortunes: The Anatomy of Failure in War*. New York: Free Press, 2012.
- Cohen, Eliot A. *Supreme Command: Soldiers, Statesmen, and Leadership in Wartime*. New York: Free Press, 2012.
- Collins, N.W. *Grey Wars: A Contemporary History of U.S. Special Operations*. New Haven, Connecticut: Yale University Press, 2021.
- Coll, Steve. *Directorate S: The C.I.A. and America's Secret Wars in Afghanistan and Pakistan*. New York: Penguin Books, 2018.
- “Costs of War.” Watson Institute of International & Public Affairs. Brown University. <https://watson.brown.edu/costsofwar/>.
- Daddis, Gregory A. “The Problem of Metrics: Assessing Progress and Effectiveness in the Vietnam War.” *War in History* 19, no. 2 (January 2012): 73-98. <https://www.jstor.org/stable/26098328>.
- Degen, Edmund J. and Mark J. Reardon. *Modern War in an Ancient Land: The United States Army in Afghanistan, 2001-2014, Volume I*. Washington, DC: U.S. Army Center of Military History, 2021.
- Degen, Edmund J. and Mark J. Reardon. *Modern War in an Ancient Land: The United States Army in Afghanistan, 2001-2014, Volume II*. Washington, DC: U.S. Army Center of Military History, 2021.
- Devetak, Richard and Jacqui True, eds. *Theories of International Relations*, 6<sup>th</sup> ed. New York: Red Globe Press, 2021.
- European Union Agency for Cybersecurity (ENISA). *An Evaluation Framework for National Cyber Security Strategies*. November 2014. <https://www.enisa.europa.eu/publications/an-evaluation-framework-for-cyber-security-strategies>



Feaver, Peter D. *Armed Servants: Agency, Oversight and Civil-Military Relations*. Cambridge, Massachusetts: Harvard University Press, 2005.

Feaver, Peter D. "Command and Control in Emerging Nuclear Nations." *International Security* 17, no. 3 (Winter 1992-1993): 160-187. <https://www.jstor.org/stable/2539133>.

Feaver, Peter D. "The Civil-Military Problematique: Huntington, Janowitz, and the Question of Civilian Control." *Armed Forces & Society* 23, no. 2 (Winter, 1996): 149-178. <https://www.jstor.org/stable/45347059>.

Finel, Bernard I. "Much Ado About Competition: The Logic and Utility of Competitive Strategy." *Modern War Institute at West Point*, February 01, 2022. <https://mwi.usma.edu/much-ado-about-competition-the-logic-and-utility-of-competitive-strategy/>.

Fisher, Lewis. "Congressional Checks on Military Initiatives." *Political Science Quarterly* 105, no. 9 (Winter, 1994-1995): 739-762. <https://www.jstor.org/stable/2152530>.

Fontaine, Richard and Loren DeJonge Schulman. "Congress's Hidden Strengths: Wielding Informal Tools of National Security Oversight." *Center for a New American Security* (2020). <https://www.jstor.org/stable/resrep27452>.

Foster, Gregory D. "Civil-Military Relations: The Postmodern Democratic Challenge." *World Affairs* 167, no. 3 (Winter 2005): 91-100. <https://www.jstor.org/stable/20672715>.

Garver, Eugene. "After 'Virtù': Rhetoric, Prudence and Moral Pluralism in Machiavelli." *History of Political Thought* 17, no. 2 (Summer 1996): 195-223. <https://www.jstor.org/stable/26217064>.

Gelb, Leslie H. with Richard K. Betts. *The Irony of Vietnam: The System Worked*. Washington, DC: Brookings Institution Press, 1979.

Goitein, Elizabeth. "Congress's Role in Military Conflict: The Growing Gap Between Constitutional Principle and Practice." *Brennan Center for Justice*. January 15, 2020. <https://www.brennancenter.org/our-work/research-reports/congresss-role-military-conflict-growing-gap-between-constitutional>.

Gray, Colin S. *The Strategy Bridge: Theory for Practice*. Oxford, UK: Oxford University Press, 2016.

Guttieri, Karen. "Civil-Military Relations in Peacebuilding." *Security and Peace* 22, no. 2 (2004): 79-85. <https://www.jstor.org/stable/24231556>.

Huntington, Samuel P. *The Soldier and the State: The Theory and Politics of Civil-Military Relations*. Cambridge, Massachusetts: The Belknap Press of Harvard University Press, 1957.

"IG Act History." Inspectors General. Council of the Inspectors General on Integrity and Efficiency. <https://www.ignet.gov/content/ig-act-history>.

International Crisis Group. "Stop Fighting Blind: Better Use-of-Force Oversight in the U.S. Congress." *United States Report No. 6*. 26 October 2022.

Jalali, Ali Ahmad. *Afghanistan: A Military History from the Ancient Empires to the Great Game*. Lawrence, Kansas: University of Kansas Press, 2021.

Janowitz, Morris. *The Professional Soldier: A Social and Political Portrait*. New York: The Free Press, 1960.

Johnston, Michael. "Coherence, Contrasts, and Future Challenges for Inspectors General." *Public Integrity* 12, no. 4 (Fall 2010): 345-357. <https://doi.org/10.2753/PIN1099-9922120404>.

Johnson, Robert. *The Afghan Way of War: How and Why They Fight*. Oxford, UK: Oxford University Press, 2011.

Karnow, Stanley. *In Our Image: America's Empire in the Philippines*. New York: Random House Publishing Group, 1990.

Kaurin, Pauline Shanks. "An 'Unprincipled Principal'." *Strategic Studies Quarterly* 15, no. 2 (Summer 2021): 50-68. <https://www.jstor.org/stable/10.2307/27032896>.

Kaurin, Pauline Shanks. *On Obedience: Contrasting Philosophies for the Military, Citizenry, and Community*. Annapolis, Maryland: Naval Institute Press, 2020.

Kesler, Stephen, Paul W. Gruber, Pablo A. Medina, Gregory A. Keoleian, Mark P. Everson, and Timothy J. Wallington. "Global Lithium Resources: Relative Importance of Pegmatite, Brine, and Other Deposits." *Ore Geology Reviews* 48 (October 2012): 55-69. <https://www.sciencedirect.com/science/article/abs/pii/S0169136812001539>.

Khan, Waheed Ahmad, Shaukat Ali, and Gul Zamin Khan. "Male Chauvinism in Afghan Society: An Analysis of A Thousand Splendid Suns." *Sir Syed Journal of Education & Social Research* 4, no. 2 (April-June 2021): 175-180. <https://www.sjesr.org.pk/ojs/index.php/ojs/article/view/639/280>.

King, Anthony. *Command: The Twenty-First Century General*. Cambridge, UK: Cambridge University Press, 2019.

Laguarda, Fernando R. "Challenges to the Independence of Inspectors General in Robust Congressional Oversight." *The Georgetown Journal of Law & Public Policy* 19, no. 1 (Winter 2021): 211-262. <https://www.law.georgetown.edu/public-policy-journal/in-print/challenges-to-the-independence-of-inspectors-general-in-robust-congressional-oversight/>.

Levy, Yagil. "A Revised Model of Civil Control of the Military." *Armed Forces & Society* 38, no. 4 (October 2012): 529-556. <https://www.jstor.org/stable/10.2307/48609110>.

Lord, Carnes. "The Role of the United States in Small Wars." *The Annals of the American Academy of Political and Social Science* 541 (September 1995): 89-100. <https://www.jstor.org/stable/1048277>.

Lindsay, James M. "Congressional Oversight of the Department of Defense: Reconsidering the Conventional Wisdom." *Armed Forces & Society* 17, no. 1 (Fall 1990): 7-33. <https://www.jstor.org/stable/45305217>.

Lubold, Gordon and Nancy A. Youssef. "Gen. Milley Calls Afghan Withdrawal 'Strategic Failure' in Heated Senate Hearing." *The Wall Street Journal*. September 28, 2021. <https://www.wsj.com/articles/military-leaders-to-face-questions-over-afghan-withdrawal-evacuation-11632827812>.

Lupton, Danielle L. "Out of the Service, Into the House: Military Experience and Congressional War Oversight." *Political Research Quarterly* 70, no. 2 (June 2017): 327-339. <https://www.jstor.org/stable/26384945>.

Madison, James. *Federalist No. 51*. <https://guides.loc.gov/federalist-papers/text-51-60>.

Maizland, Lindsey. "Backgrounder: The Taliban in Afghanistan." *Council on Foreign Relations*, September 15, 2021. <https://www.cfr.org/backgrounder/taliban-afghanistan>.

Malkasian, Carter. *The American War in Afghanistan: A History*. Oxford, UK: Oxford University Press, 2021.

Matei, Florina Cristiana. "A New Conceptualization of Civil-Military Relations." In *The Routledge Handbook of Civil-Military Relations*, edited by Florina Cristiana Matei and Thomas C. Bruneau, 26-38. London: Taylor & Francis Group, 2012.

McGarry, Brendan W. and Valerie Heitshusen. "Defense Primer: Navigating the NDAA." *Congressional Research Service In Focus* 10516 (December 2021): 1-3. <https://sgp.fas.org/crs/natsec/IF10516.pdf>.

McInnis, Kathleen J. "Defense Primer: Commanding U.S. Military Operations." *Congressional Research Service In Focus* 10542 (February 2020): 1-3. <https://crsreports.congress.gov/product/pdf/IF/IF10542/8>.

Mean, Walter Russell. *Special Providence: American Foreign Policy and How it Changed the World*. New York: Routledge, 2002.

Meese, Micheal J., Suzanne C. Nielsen, and Rachel M. Sondheimer. *American National Security*, 8<sup>th</sup> ed. Baltimore, Maryland: Johns Hopkins University Press, 2021.

Metz, Stephen. "The Future of Strategic Leadership." *Parameters* 50, no. 2 (Summer 2020): 61-68.

Miller, Stuart Creighton. *Benevolent Assimilation: The American Conquest of the Philippines, 1899-1903*. New Haven, Connecticut: Yale University Press, 1984.

Moyn, Samuel. *Humane: How the United States Abandoned Peace and Reinvented War*. New York: Farrar, Straus and Giroux, 2021.

Muellenberg, Kurt W. and Harvey J. Volzer. "Inspector General Act of 1978." *Temple Law Quarterly* 53, no. 4 (1980): 1049-1066.

Nolan, Cathal. *The Allure of Battle: A History of How Wars Have Been Won and Lost*. Oxford, UK: Oxford University Press, 2017.

Nielsen, Suzanne C. and Don M. Snider, eds. *American Civil-Military Relations: The Soldier and the State in a New Era*. Baltimore, Maryland: Johns Hopkins University Press, 2009.

Nielsen, Suzanne C. and Hugh Liebert. "The Continuing Relevance of Morris Janowitz's *The Professional Soldier* for the Education of Officers." *The Inter-University Seminar on Armed Forces and Society* 47, no. 4 (October 2021): 732-749.

Newcomer, Kathryn E. "The Changing Nature of Accountability: The Role of the Inspector General in Federal Agencies." *Public Administration Review* 58, no. 2 (March/April 1998): 129-136.

Ouimet, Matthew J. *The Rise and Fall of the Brezhnev Doctrine in Soviet Foreign Policy*. Chapel Hill, NC: The University of North Carolina Press, 2003.

"Overview of Congress's Enumerated Powers." Constitution Annotated. [https://constitution.congress.gov/browse/essay/artI-S8-1/ALDE\\_00000259/](https://constitution.congress.gov/browse/essay/artI-S8-1/ALDE_00000259/).

Phillips, Andrew. *War, Religion, and Empire: The Transformation of International Orders*. Cambridge, UK: Cambridge University Press, 2011.

Provalis Research. QDA Miner. V. 6.0.11. Provalis Research. PC. 2022.

Provalis Research. WordStat. V. 9.0.4. Provalis Research. PC. 2022.

Qandil, Mohamed Mokhtar. "The Killing of al-Zawahiri: Repercussions for the Taliban." *The Washington Institute for Near East Policy FIKRA Forum*. August 16, 2022. <https://www.washingtoninstitute.org/policy-analysis/killing-al-zawahiri-repercussions-taliban>.

"Quality Standards." Council of the Inspectors General on Integrity and Efficiency. <https://www.ignet.gov/content/quality-standards>.

RAND Corporation. *Task Force for Business and Stability Operations: Lessons from Afghanistan*. Santa Monica, California: RAND National Security Research Division, 2016. [https://www.rand.org/pubs/research\\_reports/RR1243.html](https://www.rand.org/pubs/research_reports/RR1243.html).

Rapp, William E. "Civil-Military Relations: The Role of Military Leaders in Strategy Making." *Parameters* 45, no.3 (Autumn 2015): 13-26. <https://publications.armywarcollege.edu/pubs/3710.pdf>.

Reus-Smit, Christian and Duncan Snidal. *The Oxford Handbook of International Relations*. Oxford, UK: Oxford University Press, 2010.

Roberts, Patrick S. and Matthew Dull. "Guarding the Guardians: Oversight Appointees and the Search for Accountability in U.S. Federal Agencies." *The Journal of Policy History* 25, no. 2 (2013): 207-239. <https://doi.org/10.1017/S0898030613000031>.

Rogin, Josh. "New Report Rips Oversight of Afghan War." *Foreign Policy*. July 16, 2010. <https://foreignpolicy.com/2010/07/16/new-report-rips-oversight-of-afghan-war/>.

Rosén, Frederik. "Third Generation Civil-Military Relations: Moving Beyond the Security-Development Nexus." *PRISM* 2, no. 1 (12/2010): 27-42. <https://www.jstor.org/stable/10.2307/26469093>.

Salchak, Caroline R. "Investigation of Mirror Image Bias: Evidence For the Use of Psychophysiological Measures as Indicators of Cognitive Heuristics." MSEG thesis, Wright State University, 2014. CORE Scholar.

Sapolsky, Harvey M., Eugene Gholz, and Caitlin Talmadge. *U.S. Defense Politics: The Origins of Security Policy*. New York: Routledge, 2017.

Sarkesian, Sam C. "Political Soldiers: Perspectives on Professionalism in the U.S. Military." *Midwest Journal of Political Science* 16, no. 2 (May 1972): 239-258.

Schacter, Jane S. "Political Accountability, Proxy Accountability, and the Democratic Legitimacy of Legislatures." In *The Least Examined Branch: The Role of Legislatures in the Constitutional State*, edited by Richard W. Bauman and Tsvi Kahana, 45-75. Cambridge, UK: Cambridge University Press, 2006.

Schadlow, Nadia. *War and the Art of Governance: Consolidating Combat Success into Political Victory*. Washington, D.C.: Georgetown University Press, 2017.

Schake, Kori and William F. Wechsler. "Process Makes Perfect: Best Practices in the Art of National Security Policymaking." *Center for American Progress*. January 5, 2017. <https://www.americanprogress.org/article/process-makes-perfect/>.

Schroden, Jonathan. "Lessons from the Collapse of Afghanistan's Security Forces." *CTC Sentinel* 14, no. 8 (October 2021). <https://ctc.usma.edu/lessons-from-the-collapse-of-afghanistans-security-forces/>.

Segal, Lydia. "Independence from Political Influence—A Shaky Shield: A Study of Ten Inspectors General." *Public Integrity* 12, no. 4 (Fall 2010): 297-314. <https://doi.org/10.2753/PIN1099-9922120401>.

Sheehan, Michael A., Eric Marquardt, and Liam Collins, eds. *Routledge Handbook of U.S. Counterterrorism and Irregular Warfare Operations*. New York: Routledge, 2021.

Sheppard, Thomas and Bryan Groves. "Post-9/11 Civil-Military Relations: Room for Improvement." *Strategic Studies Quarterly* 9, no. 3 (CMR Special Edition, Fall 2015): 62-87. <https://www.jstor.org/stable/10.2307/26271519>.

Silbey, David J. *A War of Frontier and Empire: The Philippine-American War, 1899-1902*. New York: Hill and Wang, 2008.

Sinnar, Shirin. "Protecting Rights from Within? Inspectors General and National Security Oversight." *Stanford Law Review* 65, no. 5 (June 2013): 1027-1086. [http://www.stanfordlawreview.org/wp-content/uploads/sites/3/2013/06/Sinnar\\_65\\_Stan.\\_L.\\_Rev.\\_1027.pdf](http://www.stanfordlawreview.org/wp-content/uploads/sites/3/2013/06/Sinnar_65_Stan._L._Rev._1027.pdf).

Smith, Rupert. *The Utility of Force: The Art of War in the Modern World*. New York: Vintage Books, 2007.

StataCorp LLC. Stata. V. 17.0.BE. StataCorp LLC. PC. 2022.

Taylor, Telford "Review: The Soldier and the State." *Yale Law Journal* 164 (November 1957): 164-169.

Thayer, Thomas C. *War Without Fronts: The American Experience in Vietnam*. Annapolis, Maryland: Naval Institute Press, 1985.

"The Dutch Disease." *The Economist*. November 26, 1977. <https://www.uio.no/studier/emner/sv/oekonomi/ECON4925/h08/undervisningsmateriale/DutchDisease.pdf>.

"Timeline: The U.S. War in Afghanistan, 1999-2021." *Council on Foreign Relations*. <https://www.cfr.org/timeline/us-war-afghanistan>.

Tomsen, Peter. *The Wars of Afghanistan: Messianic Terrorism, Tribal Conflicts, and the Failures of Great Powers*. New York: PublicAffairs, 2011.

Travis, Donald S. "Saving Samuel Huntington and the Need for Pragmatic Civil–Military Relations." *Armed Forces & Society* 43, no. 3 (July 2017): 395-414. <https://www.jstor.org/stable/10.2307/48609209>.

U.S. Geological Survey. *Lithium Use in Batteries*. Circular 1371. Washington, DC: GPO, 2012. [https://pubs.usgs.gov/circ/1371/pdf/circ1371\\_508.pdf](https://pubs.usgs.gov/circ/1371/pdf/circ1371_508.pdf).

Walton, C. Dale. "The War without a Strategy: Presidents, the Pentagon, and Problems in Civil-Military Relations since the 9/11 Attacks." In *Civil-Military Relations in Perspective: Strategy, Structure and Policy*, edited by Stephen J. Cimbala, 101-114. London: Taylor & Francis Group, 2012.

Weed, Matthew C. "2001 Authorization for Use of Military Force: Issues Concerning Its Continued Application." *Congressional Research Service* R43983 (April 2015). <https://crsreports.congress.gov/product/pdf/R/R43983>.

Weigley, Russell F. *The American Way of War: A History of United States Military Strategy and Policy*. Bloomington, Indiana: Indiana University Press, 1977.

Wiens, Jake. "Fields Resigns as Special IG for Afghanistan Reconstruction." *The Project on Government Oversight*. <https://pogoblog.typepad.com/pogo/2011/01/fields-resigns-as-special-ig-for-afghanistan-reconstruction.html>.

Whitlock, Craig. *The Afghanistan Papers: A Secret History of the War*. New York: Simon & Schuster, 2021.

Wilson III, Isaiah and James J.F. Forest. *Handbook of Defence Politics: International and Comparative Perspectives*. New York: Routledge, 2014.

Williams, John Allen. "Civil-Military Relations and the American Way of War." In *Civil-Military Relations in Perspective: Strategy, Structure and Policy*, edited by Stephen J. Cimbala, 69-82. London: Taylor & Francis Group, 2012.

Wyne, Ali. *America's Great Power Opportunity: Revitalizing U.S. Foreign Policy to Meet the Challenges of Strategic Competition*. Cambridge, UK: Polity, 2022.

Yang, Kaifeng. "Further Understanding Accountability in Public Organizations: Actionable Knowledge and the Structure-Agency Duality." *Administration & Society* 44 (2012): 255-284. <https://doi.org/10.1177/0095399711417699>.

Yasa, Abdul Rahman. "From Security Sector Reform to Endemic Corruption." *Journal of Strategic Security* 13, no. 3 (2020): 99-119. <https://www.jstor.org/stable/10.2307/26936547>.

Zoellick, Robert B. *America in the World: A History of U.S. Diplomacy and Foreign Policy*. New York: Twelve, 2020.



**(This page intentionally left blank.)**

## **APPENDIX A**

### **CONTENT SUMMARIES: SIGAR QUARTERLY REPORTS**

This appendix provides the content summaries of the 38 SIGAR quarterly reports from John Sopko’s appointment until the final U.S. withdrawal from Afghanistan (July 2012 to October 2021). The content summaries contain all of the major (*i.e.*, program-level) findings and recommendations that came from SIGAR’s oversight work or from its coordination with counterpart IGs through the Overseas Contingency Operations Planning Group.

The content summaries are mostly original wording from the SIGAR quarterly reports (there is some paraphrasing/consolidation, however, for the sake of brevity or clarity) mapped to the assessment framework (Table 2.f.4) developed in Chapter 2. As explained in the Introduction and in Chapters 3 and 4, analysis of the reports involved reading the 6000+ pages of text, extracting the findings and recommendations, and then organizing them under the assessment framework’s thematic elements to help detect SIGAR’s “failures to audit” versus their auditing of failure over the Sopko era.

UNITY OF EFFORT

1. Lack of comprehensive and shared project information and unclear guidance on agency roles in project execution limit congressional oversight and interagency coordination. E.g., DoD plans to use \$86M of FY 2011 AIF funds to implement a project that already has funding from another donor (see Audit 12-12)

SEEK AND REINFORCE SUCCESS

1. The Afghan government sees PRTs as parallel structures to local governments and wants them progressively disbanded as coalition forces turn over responsibility to the Afghan security forces (pursuant to strategic partnership agreement).

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. World Bank report level of assistance cannot be maintained by donor community (security costs half of this) ... recommend gradual decline to more normal levels of assistance to give Afghans opportunity to transition to more sustainable economy.
2. Five of seven FY 2011 AIF projects are 6 to 15 months behind schedule, and most projects will not achieve desired COIN benefits for several years ... in some instances, projects may even result in adverse COIN effects because they create an expectations-versus-reality gap in the affected population or because they lack citizen support (see Audit 12-12).
3. DoD, DoS, and USAID did not develop sustainment plans that included realistic cost estimates for FY 2011 AIF projects, nor did agencies communicate costs to the Afghan government (see Audit 12-12).
4. Afghan farmers usually cultivate crops twice a year and will grow maize, rice, vegetables, or cotton after the opium or wheat harvest. 71% of poppy farmers surveyed for the 2012 report identified the “high sales price of opium” as the predominant reason they grow opium. From 2011 to 2012, prices for food grains increased between 3% and 19% depending on type of crop. These increases, however, offer little incentive to Afghan farmers to divert effort to crops other than opium.

CRADLE TO GRAVE MANAGEMENT

1. The transition from coalition forces to Afghan troops and from private security companies to the Afghan Public Protection Force (APPF) may constrain oversight of reconstruction programs (see Audit 12-10).
2. USACE-TAN noted that serious security issues near (remote and largely inaccessible) border posts hamper its ability to routinely perform quality management activities. Most of these facilities were either unoccupied or not used for their intended purposes. One base is not being used at all because it has no water supply.

STRATEGIC AND OPERATIONAL COHERENCY

1. Despite nearly three years of program efforts, none of ASI-East's target districts have transitioned from the "hold" to the "build" phase. OTI has only recently drafted district-level disengagement criteria. An exit strategy for OTI programming in Afghanistan remains to be developed under the follow-on task order for ASI. These efforts will need to be integrated with planned improvements and evaluations of the DSF methodology (see Audit 12-11).

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

1. New Security Force Assistance Team model to continue building ANSF capabilities. NATO/ISAF is embedding trainers and mentors with the ANA and ANP for longer rotations to “assist them as they take the security lead.”
2. Without the PRTs, it will become more difficult for U.S. agencies to implement and monitor projects at the provincial and local levels.

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. The Afghan government’s capacity to sustain ANSF facilities remains questionable due to a lack of sufficient numbers and quality of Afghan personnel, as well as a lack of fully developed budgeting, procurement, and logistics systems (see Audit 13-1).
2. Because USACE had not yet developed a plan and procedures for removing partial facilities from the contracts and reclassifying these facilities to reduce costs, they continued to pay O&M costs for structures no longer covered under the contracts (see Audit 13-1).

CRADLE TO GRAVE MANAGEMENT

1. Oversight of USACE contracts with ITT Exelis Systems Corporation to provide O&M for ANSF facilities in northern and southern Afghanistan varied due to inconsistent implementation of QA and QC procedures by USACE and Exelis, respectively (see Audit 13-1).
2. (Inspection 13-1) USACE released DynCorp from all contractual obligations despite poor performance and structural failures for construction of an ANA garrison at Kunduz. In agreeing to the settlement, USACE-Transatlantic District North did not comply with the provisions of FAR 49.107(a), which require an independent audit and review of a settlement proposal exceeding \$100,000.
3. (Inspection 13-2) Site grading and maintenance problems put Gamberi ANA garrison facilities at risk for flooding and structural failure.
4. (Inspection 13-3) Construction deficiencies and lack of maintenance at Wardak National Police Training Center (roof leaks, diesel fuel tanks not grounded, storm drain system not maintained).

STRATEGIC AND OPERATIONAL COHERENCY

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

1. Controls over fuel ordering were not effective to ensure that the Afghan MOD was aware of all fuel ordered and whether any ANA units received more than its authorized allocation. CSTC-A paid vendors without independent verification of the quantity and quality of fuel delivered. Fuel vendors did not always comply with the requirements of the blanket-purchase agreements (see Audit 12-14, 13-4).

UNITY OF EFFORT

1. A financial-sector working group set up after the failure of Kabul Bank failed to include the U.S. DHS which had been working on measures to gain visibility on currency flows out of Afghanistan (see Audit 11-13).

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Sustainability involves more than money. It also requires careful assessment of maintenance and support needs, a cadre of suitably trained personnel, and the political or administrative will to follow through on essential tasks.
2. CERP project funded \$12.8M in equipment for DABS-Kandahar without an installation or management plan, paid contractor despite missing 76% of deliverables (see Audits 13-2, 13-7).

CRADLE TO GRAVE MANAGEMENT

1. If counterinsurgency doctrine continues to entail building or operating reconstruction projects in contested or unstable areas, security-related obstacles to on-site management and oversight can only increase.
2. (RE: security) Need to keep in mind whether benefits of a constrained level justify the increased risks of waste, failure, or threat to human lives.
3. CSTC-A unnecessarily paid \$6.3M in excess ANP vehicle maintenance costs because did not perform monthly oversight of all contractor facilities (see Audit 13-3).

STRATEGIC AND OPERATIONAL COHERENCY

1. SIGAR audits and reports commented for three years on the absence of a master plan to develop Afghanistan's electrical sector. The supply of electricity is unreliable, depends heavily on imported energy, and serves only 28% of Afghan households.
2. Decisions to continue projects or launch new ones should include some realistic consideration of whether meaningful and measurable indicators can be devised to judge whether it will be successful ... (CRS) In most cases, clear evidence of the success or failure of U.S. assistance programs is lacking, both at the program level and in aggregate. One reason for this is that aid provided for development objectives is often conflated with aid provided for political and security purposes. Another reason is that historically, most foreign assistance programs are never evaluated for the purpose of determining their impact.

MINIMIZE COLLATERAL DAMAGE

### COUNTER CORRUPTION

1. Audit 10-15 noted that “corruption, widely acknowledged to be a pervasive, systemic problem across Afghanistan, corrodes the Afghan government’s legitimacy and undermines international development efforts,” and urged the U.S. Secretary of State to implement a comprehensive anti-corruption strategy and review the Afghan government’s need for more assistance in its anti-corruption efforts.
2. (SP-13-1) Passengers designated by the Afghan government as VIPs were bypassing currency controls at HKIA ... DHS officials told SIGAR that Afghan customs officials were afraid that they would experience negative repercussions from the Afghan government if they made progress instituting controls at the airport. No significant improvement in Review 21-15-SP.

UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

1. (Testimony 13-5T) According to the World Bank, Afghanistan has only been able to execute around \$1 billion of its core development budget annually since 2007–2008. As the United States increases its direct assistance to Afghanistan, the Afghan government’s capacity to execute and account for this money becomes a critical issue.
2. Persistent problem of missing CERP project documentation (CIDNE database).

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Three issues that could undermine direct assistance (as a means of pursuing reconstruction objectives): limited Afghan government capacity to manage and account for donor funds; the effect of pervasive corruption; and the need to ensure adequate, long-term oversight.
2. Afghanistan’s internationally staffed Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC) reported that “Statistics from the [Afghan government] reveal that at least 80% of international aid [since 2002] has been spent by donor agencies and their implementing partners with little consultation with the Afghan government.” According to the MEC, the result is that the Afghan government has little incentive to sustain these donor-funded projects.
3. (Testimony 13-10T) Direct assistance has potential benefits, but SIGAR’s concerns about it has increased since it reviewed USAID’s capability assessments of 13 Afghan ministries scheduled to receive direct assistance. SIGAR’s preliminary review raised red flags about the ability of all 13 ministries to handle direct assistance.
4. DABS-Kabul one of the best performing electricity directorates in all of Afghanistan and still operating at a loss (see Audit 13-7).
5. Afghan government unable to sustain \$18.5M in USAID funded hospitals in Paktiya (Gardez) and Paktika (Khair Khot) provinces ... USAID never validated MOPH ability to O&M, began construction before coordinating design plans with the ministry ... annual operating costs more than 5x the hospitals they are replacing, persistent staffing vacancies (below minimum standards).

CRADLE TO GRAVE MANAGEMENT

1. The U.S. military will only provide security in areas within an hour by air travel of a medical facility. This constraint on oversight will only get worse as more bases close.



2. (Inspection 13-6) ANP Main Road Security Company compound in Kunduz, soil compaction issues create risk of structural failure, first-time prime contractor, one generator and no backup (or plan for prime power), no plan for O&M when facility transferred.
3. (Inspection 13-8) FOB Salerno spent \$5 million constructing incinerators and supporting facilities that it will never use ... accepted w/ open punch list items, fallen into disrepair due to lack of maintenance, only operate at 57% capacity due to threat conditions (?)

STRATEGIC AND OPERATIONAL COHERENCY

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

1. (Testimony 13-10T) Although the Afghan government has said it is committed to tackling endemic corruption, Afghan officials remain reluctant to take serious action to prosecute corrupt officials, especially if they are well-connected ... Corruption also erodes the hopes of honest Afghans and their loyalty to the central government (contracts only go to people who are connected).

UNITY OF EFFORT

1. SIGAR referred 43 cases to the Army recommending suspension and debarment, based on detailed supporting information that these individuals and companies were providing material support to the insurgency in Afghanistan. The Army rejected all 43 cases.
2. USAID, DoS, and DoD did not provide requested “top 10” lists to compare program evaluation, facilitate project comparisons ... also, SIGAR observed that some of the overall indicators the agencies cited were not *prima facie* evidence of program or project success.

SEEK AND REINFORCE SUCCESS

1. The policy objective of creating a robust Afghan army that will provide national security in lieu of Coalition forces will remain hollow unless Washington pays equal attention to proper contracting and procurement activities to sustain those forces.
2. (Audit 13-15) Enduring concerns about APPF capabilities and costs (USAID mechanism to validate the costs of security services) ... implementing partners hiring risk management companies (RMCs) to fill APPF capacity gaps and perform critical functions.
3. (Inspection 13-10, Safety Alert 13-5) Unauthorized contract design changes and poor construction compromise structural integrity of Bathkhak School (CERP).

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Audit 13-16, Inquiry Letter 17-49-SP, Fact Sheets 18-23-SP, 18-53-SP, 19-05-SP, 19-11-SP) Stability in Key Areas (SIKA) program spent \$47M in 16 months, did not award any grants to eligible district entities to “address sources of instability identified by local communities” ... model in which the community is responsible for project conception, implementation, and financial management, to be seen as extension of Afghan government (USAID).

CRADLE TO GRAVE MANAGEMENT

1. Investigations highlight serious shortcomings in U.S. oversight of contracts: poor planning, delayed or inadequate inspections, insufficient documentation, dubious decisions, and a pervasive lack of accountability.
2. DoD → “The Joint force lacks sufficient capacity to administer, oversee, and close contracts to ensure contractor performance is properly tracked and accessible and desired outcomes are achieved” ... but DoD contractors outnumber troops in Afghanistan by 2:1 and DoD contract management has been a GAO “high-risk” since 1992!
3. (Audit 13-12) DoS failure to audit \$315M in grants and cooperative agreements.

4. (Inspection 13-9, Safety Alert 13-6) USACE paid contractors and released them from contractual obligations before finishing water, electrical, and sewage systems at Shebergan teaching training facility.

STRATEGIC AND OPERATIONAL COHERENCY

1. (Management Alert SP 13-7) \$34M command and control facility at Camp Leatherneck to support the surge, never completed outfitting, ended up being abandoned (built anyways despite sufficiently early protestations that not needed).

MINIMIZE COLLATERAL DAMAGE

1. (SP 13-8) Unclear whether culvert denial systems are functioning or were ever installed.

COUNTER CORRUPTION

1. (Audit 13-8) Afghan government improperly levied ~\$1B in business taxes on contractors supporting USG efforts in Afghanistan.

UNITY OF EFFORT

1. USAID believed its use of a cooperative agreement absolved it of oversight obligations for the Southern Regional Agricultural Development Program (correspondence concerning Alert 13-2).

SEEK AND REINFORCE SUCCESS

1. Official DoD report: “The insurgency’s safe havens in Pakistan, the limited institutional capacity of the Afghan government, and endemic corruption remain the greatest risks to long-term stability and sustainable security in Afghanistan.”
2. (Inspection 14-10) Walayatti Medical Clinic not built to design specifications, never used because never transferred to MOPH (CERP).

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Direct assistance may magnify the threat of corruption and theft. E.g., Afghan government ministries may not have the appropriate expertise, financial systems, or internal controls to properly manage and oversee the increased flow of money, possibly multiplying opportunities to divert cash.
2. (Audit 14-3) CSTC-A relies on the ANA to maintain accurate inventory records of vehicle spare parts availability and future requirements to minimize spare parts shortages. However, the ANA is not consistently using or updating its inventory to track what parts are in stock, what parts have been ordered by ANA units, and when and where those parts are supposed to arrive.
3. (Inspection 14-5) U.S. funds provided directly to MOI for O&M of the Archi District Police HQs not used for maintenance.

CRADLE TO GRAVE MANAGEMENT

1. Given that USACE, USAID, and Regional Contracting Commands may continue to award contracts for construction projects outside of the shrinking oversight-access zones, the trend implies growing barriers to SIGAR’s and other agencies’ ability to act aggressively on allegations or evidence of waste, fraud, and abuse.
2. In Iraq, U.S. operations involved many Iraqi subcontractors, but the primary contractors legally responsible for employing and managing the subcontractors were generally U.S. companies subject to U.S. law. In Afghanistan, by contrast, U.S. law enforcement has no jurisdiction over Afghan primary contractors or their subcontractors.
3. (Audit 13-17) USAID provided \$236 million for the PCH (Partnership Contracts for Health) program based on a cost estimate that the MOPH developed, but which USAID did not independently validate ... ~\$60M in overages ... despite financial management deficiencies at the MOPH, USAID continues to provide millions in direct assistance with little assurance that the MOPH is using these funds as intended.

4. (Inspection 14-6) USAID overpaid contractor, yet two-year delay and Gardez Hospital not completed due to poor contractor performance; anticipated O&M will be 5x greater than annual operating costs of hospital it will replace.
5. (Inspection 14-7) CJIATF-435 poor oversight contributed to failed Pawan Courthouse project; COR did not complete monthly reviews or submit required reports to the regional contracting office.

#### STRATEGIC AND OPERATIONAL COHERENCY

1. (Audit 13-18) CSTC-A lacks a comprehensive ANSF basing plan that considers future ANSF reductions and excess capacity in existing facilities. Current construction requirements reflect the currently approved 352K ANSF personnel level and do not take into account planned reductions in the number of ANSF personnel. As a result, if the ANSF decreases to 228.5K personnel, ANSF facilities will have excess personnel capacity.

#### MINIMIZE COLLATERAL DAMAGE

##### COUNTER CORRUPTION

1. The plethora of contracts, the billions of dollars involved, the tens of thousands of contractor employees, and differences in languages and record-keeping systems all combine with shortages of competent and conscientious contracting officers and supervising/technical representatives to create special problems for oversight (plus numerous, amplified opportunities for waste, theft, and corruption).
2. (Audit 14-1) Generally same issues with ANP fuel program as earlier identified for ANA (CSTC-A) ... poor oversight and documentation of blanket purchase agreements and fuel purchases.

UNITY OF EFFORT

1. ISAF does not have a plan for ensuring continued collection, analysis, validation, and reporting of ANSF capability assessments as foreign forces draw down and the number of advisor teams shrinks.
2. A well-functioning army is insufficient to govern a country. Vital state functions include maintaining a public-finance system; providing health services and education; planning infrastructure for transportation, communications, irrigation, and energy; and managing sources of revenue, including municipalities, tenders, and licenses.
3. Although official U.S. policy recognizes that improved governance must accompany efforts to build the Afghan security forces, some analysts have expressed concern that not enough attention has been paid to helping Afghans build enduring governing institutions.
4. ISAF has created a virtual state within a state that will shrink dramatically once combat forces depart ... This will leave a much weakened, highly militarized and deeply corrupt narco-state that could descend into outright civil war and, possibly, partition. The central question is not whether the Western-trained, supplied and financed Afghan security forces will be able to contain the Taliban insurgency, as is commonly thought. Rather, whether the state itself will hold together once Western life support is removed.
5. (Testimony 14-21-TY) Sopko testified to Congress in January 2014 that the counternarcotics effort suffers from low prioritization, lack of a comprehensive strategy, and a declining U.S. law-enforcement presence in Afghanistan.

SEEK AND REINFORCE SUCCESS

1. (Brookings) The Afghan security forces “continue to suffer from deeply inadequate logistical, sustainment, and other support capabilities and are also deeply pervaded by corruption, nepotism, and ethnic and patronage fissures.” Other challenges to ANSF effectiveness include widespread illiteracy, high rates of casualties and desertion, and the tenacity and resilience of its insurgent foes.
2. (Inspection 14-31-IP) Salang Hospital lack of water and power, low staffing, safety issues from major construction deficiencies (CERP).
3. (Special Project 14-22-SP) Significant portion of FY13 CERP not used.

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Issues in CSTC-A’s commitment of more than \$4B to the MOD and MOI to sustain army and police forces. Although CSTC-A uses some risk-mitigation tools, current practices focus on specific offices, providing an incomplete view of ministry-wide budget processes, and only limited risk assessments.

2. (Audit 14-32-AR) Although USAID concluded in seven risk reviews that Afghan ministries were unable to manage direct assistance funds without a risk mitigation strategy in place and that the mission would not award direct assistance to the ministries “under normal circumstances,” they signed agreements with each of the reviewed ministries to approve direct assistance programs. USAID also waived Automated Directives System (ADS) 220 requirements for all direct assistance funds.

#### CRADLE TO GRAVE MANAGEMENT

1. (Audit 14-30-AR) CSTC-A limited ability to measure the effectiveness of its literacy training program and determine the extent to which the overall literacy of the ANSF has improved. None of the three contract requires independent verification of testing for proficiency or identifies recruits in way that permits accurate tracking as the recruits move on to army and police units.
2. (Inspection 14-13-IP) \$5.4M spent on inoperable incinerators FOB Sharana.
3. (Inspection 14-24-IP) Balkh Education Facility unfinished and unsafe to occupy after five years.

#### STRATEGIC AND OPERATIONAL COHERENCY

1. Donors’ political support for aid comes from the military presence (Dobbins) ... most international spending on Afghanistan not spent “in” Afghanistan ... leaves the economy through imports, expatriated profits of contractors, and outward remittances.
2. (Special Project 14-25-SP) Follow-on to Camp Leatherneck \$64M C2 facility.

#### MINIMIZE COLLATERAL DAMAGE

#### COUNTER CORRUPTION

1. (Audit 14-16-AR) Central bank’s capacity to regulate commercial banks remains weak. Karzai banned U.S. advisors from working with the central bank in 2011, thus no outside (donor) technical assistance to help it meet international standards.

UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Testimony 14-46-TY) USAID has not consistently translated understanding that reconstruction programs must consider the recipient country's ability to afford the costs of operating and sustaining them into a realistic approach for designing and implementing projects.
2. (Testimony 14-46-TY) USAID progress in assessing risks has not been matched by an equally robust strategy to ensure the Afghan government mitigates those risks.

CRADLE TO GRAVE MANAGEMENT

1. (Testimony 14-46-TY) Systematic weakness in USAID's oversight and monitoring of project and program performance.

STRATEGIC AND OPERATIONAL COHERENCY

1. (Testimony 14-46-TY) Reconstruction efforts must have clearly articulated goals and a sound way to measure progress toward those goals ... necessity of strategic planning widely acknowledged but usually ignored.
2. (Audit 14-33-AR) Concern on reliability and consistency of ANSF assessments.
3. (Audit 14-52-AR) Various USAID failures vis-à-vis the 2010 U.S. Interagency Water Strategy for Afghanistan.

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

1. (Audit 14-47-AR) SIGAR's auditors found that the single biggest issue limiting collection of customs revenues is corruption. Moreover, U.S. advisors report that Afghan employees who try to properly collect customs duties have been kidnapped and intimidated.
2. Joint Staff report: the initial U.S. strategy in Afghanistan fostered a political climate conducive to corruption; massive military and aid spending overwhelmed the Afghan government's ability to absorb it. This, coupled with weak oversight, created opportunities for corruption, and the failure to develop a comprehensive U.S. anti-corruption strategy reduced the effectiveness of various anticorruption initiatives (SIGAR cited this report as "critical awareness and candor often missing from official documents").
3. In their essay, SIGAR cites use of warlords (getting too cozy since short-term security imperatives trumped corruption concerns), too much money and too little oversight (reconstruction assistance alone has dwarfed the Afghan economy, inadequate management and oversight ... for which there are many explanations), no clear definition of corruption, and lack of political will to combat corruption.



4. Petty bribery a significant feature of a spider web of corruption that has ensnared the financial and justice sectors, impeded revenue collection, tolerated land appropriations, and fed criminal patronage networks.
5. Corruption affecting all levels of the customs process and is the biggest issue affecting Afghan customs processes and revenues.
6. Corruption curtailing private sector development (particularly mining).
7. (Kabul Bank crisis) Before its near collapse in 2010, the Kabul Bank was Afghanistan's largest private bank. Individuals and companies associated with the bank stole about \$935 million from the bank, largely through fraudulent loan activity. About 92% of the funds went to 19 well-connected individuals. Afghanistan's central bank covered the losses, which were the equivalent of more than half the government's entire domestic revenue in 2010 and represented about 5% of the country's GDP.
8. (RE: above) Despite multiple investigations and international pressure to hold the individuals involved in the theft accountable, the Afghan government has recovered only about \$174.5 million. The Afghan Attorney General's Office deliberately slow-walked the investigation and although a few people have received light sentences, most of the key perpetrators, including members of the country's political elite, have not been brought to justice (and still refusing technical assistance).
9. Afghan government refusal to pass an internationally acceptable anti-money-laundering law.
10. Coalition forces did not focus on corruption at all until 2009 since ISAF did not have the ability to accurately assess the impact of corruption, USMIL has no programs to train and equip personnel to combat corruption, and high turnover of staff made it difficult to institute anticorruption measures.
11. USMIL reluctant to address the problem of corruption unless there appeared to be countermeasures the military could take (sanctioning) ... countercorruption largely dependent on the non-functioning Afghan judiciary and legal system.
12. IC did not raise corruption as a serious concern until the 2010 London donor conference; TMAF benchmarks are vague and lack measurable outcomes.
13. (Inquiry Letters 14-36-SP, 14-57-SP) ANP ghost workers and LOTFA financial management (SIGAR started looking at the issue of "ghost workers" in 2011 timeframe).

## SIGAR\_QR\_2014\_JUL

### UNITY OF EFFORT

1. No central database of contracts thus difficult to estimate, but SIGAR's preliminary work indicates that U.S. agencies obligated nearly \$37B in contracts, grants, and cooperative agreements from fiscal year (FY) 2002 to FY 2013 for Afghan reconstruction.
2. (Inquiry Letter 14-55-AP and Alert Letter 14-56-SP) Concern on USAID contractor (International Relief and Development) use of confidentiality agreements to suppress potential whistleblowers.

### SEEK AND REINFORCE SUCCESS

#### CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Built into many projects are requirements for parts and fuel that the Afghans cannot afford and technical skills that Afghan ministries cannot supply. Because of this, U.S.-built schools and health facilities often cannot be staffed or supplied. Moreover, some facilities have fallen into disrepair; others are unsafe, incomplete, or unsuited for their intended purposes.
2. USAID, DoS, DoD have not always consulted with Afghan agencies when planning programs or projects or given due regard to their financial and operational capacity for sustainment.
3. (Audit Alert Letter 14-80-AL) Although decision made in January 2013 to purchase four C-130s, the AAF's requirements had not been updated since March 2010. Second, SIGAR analyzed flight data for the two AAF C-130s currently in Afghanistan and found that they are being underutilized, which raises questions. Also, support problems associated with training, spare parts, and maintenance.
4. (Audit 14-85-AR) ANA may not be able to sustain the mobile strike force vehicles (MSFV) it was given, and a DoD contractor did not meet contract requirements to provide operator and maintenance training for which it was paid as part of the program.
5. (Inspection 14-81-IP) The Afghan military was using open-air burn pits in violation of DoD regulations at Shindand Airbase instead of the incinerators because the burn pits were cheaper to operate.
6. (Inquiry Letters 14-64-SP, 14-72-SP) Concern over maintenance of USAID and DoD-funded road projects.

### CRADLE TO GRAVE MANAGEMENT

1. (Audit 14-84-AR) Poor ANSF record keeping limits the DoD's ability to monitor weapons after they are transferred.
2. (Inspection 14-62-IP) Severe damage to the \$11.3M Baghlan Prison requires extensive remedial action.

#### STRATEGIC AND OPERATIONAL COHERENCY

1. Question of how to sustain non-security reconstruction programs vital because of linkage between these programs and COIN strategy aimed at ultimately reducing Afghanistan's need for a large security force.
2. USAID stopped updating Afghan progress towards the "hard deliverables" of the TMAF in January 2014.
3. (Testimony 14-65-TY) Five "high-risk areas" facing USAID and State as they move forward with reconstruction efforts in Afghanistan: sustainability (Afghan government cannot sustain the financial and operational burden that the reconstruction has placed on it), corruption, counternarcotics (continued expressed concern that programs crucial to the counternarcotics efforts have made limited progress and may not be sustainable), on-budget assistance, and contract management and oversight.
4. (Inspection 14-82-IP) The \$2.89M Gereshk Cold and Dry Storage Facility has not been used to date (TFBSO approved the project before a potential investor was ever identified).
5. (Inquiry Letters 14-54-SP, 14-66-SP, 14-67-SP) CSTC-A requested that the U.S. Navy purchase ANP patrol boats in 2010 but cancelled the requirement for the new boats in 2011 (no records to justify the cancellation). Because 80% of the funds had been disbursed, the contract was allowed to proceed to completion. The patrol boats have been in storage in Yorktown, Virginia for three years.

#### MINIMIZE COLLATERAL DAMAGE COUNTER CORRUPTION

UNITY OF EFFORT

1. ISAF decision to classify the executive summary of the report that assesses the capability of the ANSF.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Inquiry Letter 14-86-SP) Concern that U.S. has no realistic plan to help the Afghan government develop a sustainable source of electricity between the end of the Kandahar Bridging Solution and the point at which a stable source of power generation is projected to come online.
2. DoD purchased 20 x G222 medium lift aircraft for the AAF (\$486M) but no spare parts or maintenance plan, 16 ultimately scrapped and sold for pennies on the dollar. (Special Project 21-21-SP) Actual cost \$549M, no one held accountable.
3. (Inquiry Letter 15-09-SP) DoS purchased mobile TV production trucks, delivered two years late, still shrink-wrapped in Kabul.

CRADLE TO GRAVE MANAGEMENT

1. (Inspection 15-11-IP) Pol-i-Charkhi Prison renovations incomplete after 5 years, \$18.5M, contract terminated for convenience, security advantage of the renovation lost since overcrowded.

STRATEGIC AND OPERATIONAL COHERENCY

1. There is no consideration of the fact that existing and planned reconstruction efforts—improved irrigation, roads, and agricultural assistance—can increase opium production if they fail to factor opium-economy realities into program design.
2. The continued rise in cultivation and its relocation to areas beyond the reach of the current Afghan state suggest that the problem does not lie solely with a narrow set of interventions currently understood as counternarcotics. The problem also lies in the failure of the wider reconstruction effort to address the underlying conditions in many rural areas, such as insecurity, poor governance, and limited economic opportunities, which led to widespread opium production.
3. Very few of the Good Performer Initiative (GPI) projects focus on income generation or supporting farmers in replacing income lost by abandoning opium poppy cultivation. Further, it is not clear how many of the projects funded under the GPI are implemented in rural areas with a history of opium-poppy cultivation, or how they address the reasons for cultivation.

4. “Alternative livelihoods” (rural development with reductions in poppy cultivation a side effect) and “alternative development” (GPI) remain undefined and confused concepts ... regardless, no real way to measure effect on opium-poppy cultivation ... also need to look at rates of rural economic growth, crop diversification, non-farm income, and improved governance to understand fluctuations in opium-poppy cultivation.
5. (Audit 15-12-AR) U.S. assistance to Counternarcotics Police of Afghanistan not fully tracked, no formal capability assessments of those units.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

UNITY OF EFFORT

1. Eighth quarter in a row highlighting concerns about the Army's refusal to suspend or debar supporters of the insurgency from receiving government contracts because the information supporting these recommendations is classified.
2. Resolute Support further classified ANSF strength, attrition, equipment, personnel sustainment, infrastructure, and training, as well as AAF and SMW capabilities, and anticorruption initiatives at the MOD and MOI. [Resolved in Supplement, but inconsistencies in data. Also, State generally unresponsive to data call.]
3. In 2012, GAO analyzed U.S. development activities in six Afghan districts and found 28 potential duplications—"potential" because data gaps and limitations, including lack of a shared database, prevented GAO from making a conclusive determination.
4. Recommendation implementations: DoS 75% (Audit 14-83-AR), USAID 80% (Audit 15-1-AR) and DoD 75% (Audit 15-29-AR).
5. (Inquiry Letter 15-23-AP) Between TFBSO's inception in 2010 and March 2013, obligated nearly \$700M in DoD funds to pursue its mission of economic stabilization in Afghanistan. SIGAR received allegations related to TFBSO practices involving imprudent spending, profligate travel by employees and contractors, and possible mismanagement.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Audit 15-26-AR) Despite 13 years and several billions of dollars in salary assistance to the Afghan government for the ANP, there is still no assurance that personnel and payroll data are accurate. CSTC-A and UNDP rely on the MOI and the ANP to collect and accurately report personnel and payroll data. However, the ANP's process for collecting attendance data, which forms the basis of all ANP personnel and payroll data, has weak controls and limited oversight.

CRADLE TO GRAVE MANAGEMENT

1. (Inspection 15-25-IP) ANA Camp Commando Phase II power and fuel plants not fully operational two years after project completion (contractor paid but work not completed).
2. (Inspection 15-27-IP) Dry-fire range at Wardak NPTC began disintegrating four months after receipt, contractor paid in full, COR did not identify any deficiencies, no provisions for routine maintenance at the facility.

STRATEGIC AND OPERATIONAL COHERENCY

1. (Audit 15-24-AR) Although DoD, State, and USAID reported gains and improvements in the status of Afghan women in fiscal years 2011 through 2013, SIGAR found that there was no comprehensive assessment available to confirm that these gains were the direct result of specific U.S. efforts. Further, although the agencies monitor and evaluate most of their individual efforts at the program or project-level (fragmented), none of the agencies has compiled this information into an agency-level assessment of the impact these efforts have had on the lives of Afghan women.

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

UNITY OF EFFORT

1. Impasse w/ Army on suspensions and debarments overcome (albeit indirectly and with some residual risk).
2. DoD needs to ensure that COMRS and CG, CSTC-A have adequate resources if they are to continue to provide focused and aggressive oversight. Likewise, the State Department needs to ensure that USAMB and the USAID have the resources they need to do the same.
3. See Audit 15-54-AR RE: TFBSO and USAID. USEMB failed to coordinate activities across the interagency (TFBSO viewed dealing with the Embassy as a “courtesy,” not a requirement since in DoD).
4. §1535B of the FY11 (Ike Skelton) NDAA required DoD, State, and USAID to jointly develop and submit to Congress a plan for transition of TFBSO activities in Afghanistan to State or USAID. The agencies never identified specific transition procedures for projects, plus USAID and State not interested in sustaining.

SEEK AND REINFORCE SUCCESS

1. Beyond financial accountability and stewardship concerns, continuing weaknesses in the numbers-collection process will undermine the ability of the ANSF to plan and execute military operations.
2. (Fact Sheet 15-49-SP) CERP priorities and spending in Afghanistan, FY 2004–FY 2014 (decline in activity and obligation rate beginning in FY 2012).

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Inspection 15-51-IP) The ANA slaughterhouse project in Pol-i-Charkhi was never fully constructed, and the contract was first suspended, then terminated, due to poor contractor performance and the decision that an existing slaughterhouse was sufficient.

CRADLE TO GRAVE MANAGEMENT

STRATEGIC AND OPERATIONAL COHERENCY

1. Issues with accuracy of ANSF numbers symptomatic of a larger accountability issue ... SIGAR’s work has documented gaps, inaccuracies, fraud, poor recordkeeping, and questionable practices in matters ranging from fuel purchases and school enrollments to contract management and financial-information systems.
2. (Audit 15-54-AR) The success of the entire reconstruction mission depends on the capability and performance of the ANSF, which is inherently linked to data accuracy, verification, and reliability ... processes rely on Afghan-controlled manual raw data input (obviously problematic, limited oversight and weak internal controls, ~160K pages of handwritten payroll records) ... illiteracy, lack of electricity, and funding challenges constrain implementation of an automated system.



3. CSTC-A no standardized, documented data-verification or reconciliation procedures for NATO personnel to follow as they took on responsibilities for the RSM. Advisors use their own ad hoc method.
4. The multi-billion-dollar U.S. financial support of Afghan security forces will have continued for 15 years by the time an integrated personnel and payroll information system is finally in place.
5. U.S. military reliance on the MOI's self-reported numbers and on the UNDP's oversight of LOTFA distributions.
6. Intangible factors in ANSF also important ... SIGAR has repeatedly expressed concerns about the limitations, shifting criteria, and possible grade-inflation incentives in ANSF capability-rating schemes; the various assessment processes suffered from unclear guidance, disparities in quantities and quality of information, and inconsistencies in evaluations.
7. Difficulty of measuring loyalty where tribal and other networks vie for adherence.
8. Essential follow-up question of any metric ... "compared to what?" Whither strength and capability of the insurgency?
9. Weaknesses in accurate data aggravated by short-term deployments of many U.S. personnel and inconsistent use of assessment tools that undermine consistency, erode institutional memory, invite incomplete documentation, and risk archival-data loss.
10. (Audit 15-55-AR) No unified strategy to develop Afghanistan's extractives industry ... TFBSO and USAID each pursued divergent initiatives.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

1. (Following briefing from SIGAR and CSTC-A) President Ghani suspended the MOD officials involved in the fuel contract award, cancelled the entire contract, warned the contractors involved of possible debarment, and assigned an independent Afghan investigator to look into the award of the MOD fuel contract, as well as that of an additional 11 MOD contracts for other commodities.
2. At President Ghani's request, SIGAR working with the International Organization of Supreme Audit Institutions to facilitate the training of Afghan auditors. In addition, SIGAR investigators are preparing fraud-awareness briefings for the staff of the government's new National Procurement Commission so they can more easily identify common indicators of contract fraud and corruption (plus technical assistance on management of on budget funding).
3. Incentives built in for ANP commanders to falsify records to collect daily food stipends.
4. Corruption of MOI "trusted agent" system costing ANP personnel as much as 50% of their pay.

UNITY OF EFFORT

1. DoD IG endorsement of CSTC-A approach to conditionality ... “Providing senior advisors to mentor the [Afghan] ministries and including strict internal controls within the commitment letters will help build capacity and transparency as long as CSTC-A officials hold GIROA accountable.” CSTC-A’s “controlled failure” approach “allows GIROA officials to struggle so they learn to cope with the consequences” of failing to meet conditions like documenting fuel needs, deliveries, and usage.”
2. Limited U.S. leverage over conditionality in multilateral trust funds (i.e., LOTFA).
3. “Advisor fratricide” ... donors piling multiple lines of advice or requirements on Afghan officials with limited ability to comply and report.
4. (Audit 15-58-AR, Review 19-46-SP) FAA was not able to train enough air-traffic controllers for Afghanistan to operate airspace-management services on its own.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. No conditions 2013 and prior. Beginning in 2014, MOD signed a commitment letter—a bilateral agreement that specifies the donor’s conditions for aid and the ministry’s acknowledgment—with 17 conditions for receiving security aid, while the MOI signed on to 14 conditions. In 2015, the two ministries are subject to 93 conditions, 45 for the MOD and 48 for the MOI.
2. World Bank warning that “... more conditionality cannot compensate for weak government commitment or implementation capacity.”
3. (Dutch scholars Willemijn Verkoren and Bertine Kamphuis) “State building in this context cannot be successful,” for a state that does not depend on domestic taxation for revenue and feels limited accountability pressure from citizens may do little to build institutions or develop the economy. Resource windfalls or aid flows may instead reinforce patronage networks, encourage economic rent-seeking, and foster corruption and waste. In a rentier state, “what aid officials call ‘corruption’ is not an excess that can be eliminated, but a central feature of governance.”
4. Governments will agree to almost anything to receive aid. Whether they support it is another matter. Once aid starts, political pressure may sustain it regardless of levels of corruption due to inertia or not wanting to forestall “progress” ... prioritization of strategic over development objectives. Also, threats to withdraw not credible when you have a core security interest.
5. Little practical effect in extracting penalties from funds that the Afghans would struggle with executing anyways.

6. (Conditionality 13-14 years in though ... you must undo all the past behavior you've underwritten/built) Challenge of building Afghan capacity after years of U.S. and Coalition focus and control on the exigent demands of warfighting.
7. (Inquiry Letter 15-65-SP) USAID invested \$355M in the Tarakhil Power Plant, which was intended to significantly bolster the power available on Afghanistan's national grid. Only operates at 2.2% capacity because of high diesel fuel costs.

CRADLE TO GRAVE MANAGEMENT  
STRATEGIC AND OPERATIONAL COHERENCY

1. (RE: Inaccurate geospatial data for health-care facilities, as well as tracking education initiatives) After meetings with senior Afghan officials, [SIGAR] unconvinced that either USAID or the Afghan ministries can accurately account for the investments in health and education made by the U.S. and allies (see Inquiry Letters 15-67-SP and 15-62-SP, Afghans falsified data to get more funding).
2. Internal pressure to not allow Afghans to fail, maintain hard-fought gains ... "CSTC-A always pays."
3. (Audit 15-68-AR) U.S. government agencies do not have a comprehensive strategy to help develop the rule of law in Afghanistan, and problematic performance-management systems make it difficult for agencies to fully determine the effectiveness of rule-of-law programs. Efforts have focused on areas such as the judicial system, corrections system (detention centers and prisons), informal justice system, legislative reform, legal education, public outreach, and anticorruption efforts (~\$1B on at least 66 programs).
4. New draft strategy (unlike the 2009 U.S. Rule of Law Strategy for Afghanistan) does not include monitoring and evaluation components intended to help determine if strategic objectives are being achieved.
5. (Report 15-57-SP) Final report on the Camp Leatherneck C2 building. Notably, USMC request to cancel the building since not needed rejected by ARCENT since it would not be "prudent" to cancel a project for which Congress had already appropriated funds.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Ghani RE: counternarcotics) Failure has been not focusing on agriculture and on job creation. Narcotics is a very large part of a very small economy. The growth of the economy, a system that would be suitable to Afghanistan, was not the focus.
2. Old USEMB study showed that to deal with narcotics successfully, Afghanistan needs 40,000 kilometers of road to integrate the economy nationally and regionally. That is beyond U.S. ability/willingness to support.
3. Need to invest in agriculture and bring about that fundamental change to create the type of jobs because the most well-paid, labor-intensive job is \$4 a day. At the height of poppy harvesting, they are paying \$16 to \$18 a day and, even more striking, they are paying the women, not just the men.
4. (Sopko) “The U.S. has helped Afghanistan build an army, a police, and a government that it cannot afford.”
5. Connectivity creates a continental economy, otherwise just a geographic space.
6. (Audit 16-3-AR) Despite the DoD’s spending about \$470M to help support the ALP, they lack adequate logistics support, oversight, and a plan for either disbanding the force or incorporating it into the ANP.

CRADLE TO GRAVE MANAGEMENT

1. (Alert Letters 15-82-SP and 16-1-AP) Additional issues with accurate locational data for USAID-funded public health facilities ... bottom line, if they don’t know where the facilities are, then not performing oversight and possibly being charged for services that the contractor is not providing.

STRATEGIC AND OPERATIONAL COHERENCY

1. (Ghani interview) USAID all the intentions, but it did not have capacity because in the 1970s, ‘80s, and ‘90s, all its capacity had been systematically taken away. It had become an organization that could manage contracts but could not mobilize directly the way it had done in the past. And the legacy of those decisions had consequences, so prices rose very significantly. On average, a USAID official was responsible for a minimum of \$30M in projects. So, these were challenges in contract management and others in a place where institutions were weak and ownership was low. It put a lot of burdens on the civilian staff and the embassy and USAID and others. Because we were dealing with emergencies, system-wide focus, processes, sustainability—those were all issues that took a backseat.
2. Also spoke about inadvertent failure due to having to work under the pressure of time and conditional military commitment.

3. Ghani mentioned poor water management and climate change, but not really addressed by the development programs.
4. (Audit 15-83-AR) The United Nations High Commissioner for Refugees and State are unable to independently verify the number of Afghan refugees reported by the Pakistani and Iranian governments. The Afghan Ministry of Refugees and Repatriation has limited capacity to fulfill its obligations, despite international assistance (all prevent the implementation of a long-term refugee strategy).
5. (Review 16-2-SP) TFBSO spent \$43M on a proof-of-principle CNG filling station in Sheberghan (market cost \$500K); DoD was unable to provide documentation supporting the high cost of the project or to answer other questions concerning the development, initiation, or overall outcome.
6. (RE: ANSF assessment) U.S. military told SIGAR that its current assessment tool was “not intended to be used as an assessment or evaluation the entire ANDSF.” This raises questions about the U.S. ability to determine ANDSF effectiveness at an operational level.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

UNITY OF EFFORT

1. (Inquiry Letter 16-05-SP, Audit Alert Letter 17-14-AL) TFBSO spent 20% of its budget on private housing and security rather than living on U.S. military bases. Incomplete records (DoD), thus SIGAR unable to perform a financial audit of the \$640M in appropriations that TFBSO received.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Afghan private capital being held outside of the country due to security concerns; private sector not the engine of economic growth or instrument of social inclusion that it could be (only 10-12% of GDP; U.S. is 82% by contrast).
2. Critical shortage of skilled labor since literacy rate >15 is only 32%; human capital underdeveloped ... architects, engineers, managers, plumbers, and electricians hard to find.
3. State list of obstacles to economic growth in Afghanistan; also, government ambivalent to liberalization policies because of ideology and self-interest.
4. As noted in many reports by SIGAR and other U.S. and international oversight organizations, development projects vary widely in the soundness of their conception, appropriateness to the Afghan context, adherence to schedule, sustainability, and success in attaining desired outcomes. RAND Corporation report prepared for the SECDEF concludes that TFBSO “had problems implementing large, complicated infrastructure investments.” Causes included “a naïve view of the risks and difficulties of implementing a project or a lack of appreciation of local or market conditions.”
5. (Audit 16-15-AR) Despite U.S. training efforts, the ANA National Engineer Brigade is incapable of operating independently.

CRADLE TO GRAVE MANAGEMENT

1. The lack of security has made it almost impossible for many U.S. and even some Afghan officials to get out to manage and inspect U.S.-funded reconstruction projects.
2. (Review Letter 16-09-SP) More issues with accuracy of PCH locational data (USAID).

STRATEGIC AND OPERATIONAL COHERENCY

1. Hundreds of thousands of people lost their jobs as a result of the [Coalition] troop withdrawals. In the transport sector alone, which constituted roughly 22% of GDP, at least 100,000 jobs were lost. Construction of the military facilities was a major driver, with the service sector connected with it comprising an 40% of GDP. In addition, the large sum of funds that were provided in annual assistance did little to alleviate poverty, because the government did not focus on the poor.

2. Optimal program/project design does not account for another challenge: monitoring programs and projects, and of collecting and using the information needed for decisions to expand, modify, redirect, relocate, or terminate a program.
3. (RE: above) List of SIGAR products have documented the difficulty of determining the conceptual soundness, quality of execution and oversight, and impact of donor-funded projects in Afghanistan.
4. USAID IG could only document one instance out of 127 contracts, grants, and cooperative agreements where prescribed multi-tier monitoring was being used. Reasons included lack of site access, making office visits and reading reports rather than going to work sites, and relying on software that could not centralize collected data.
5. (Audit 16-11-AR) More criticism of TFBSO and USAID RE: Afghan oil, gas, and minerals industries.

MINIMIZE COLLATERAL DAMAGE

1. Proportion of Afghans who fear for their personal safety at highest point in the past decade; brain drain due to emigration (40% of Afghans would leave the country if they could).

COUNTER CORRUPTION

UNITY OF EFFORT

1. CSTC-A's safeguards for funds provided to MOI and MOD did not provide its trainers and decision makers with an overall understanding of each ministry's financial management capacity or help them identify risks associated with capacity weaknesses.
2. Adjust IRT Taliban adjustments. Only Afghans themselves can apply the needed ministerial, military, and political leadership.
3. Unless the ANDSF can provide an effective shield for other aspects of reconstruction such as electoral reform, anticorruption measures, rule of law, and economic development, Afghan insurgents may never feel the need to compromise their agenda (serious and sustained pressure to compromise).
4. (Audit 16-32-AR) DoD, State, and USAID have not adequately assessed their efforts to support education in Afghanistan. As the primary agency conducting U.S. education development efforts in Afghanistan (2010 PPD #6)—and as the only agency to have an education strategy—USAID did not articulate other agencies' roles and responsibilities, or how their education efforts supported its strategies and objectives.

SEEK AND REINFORCE SUCCESS

1. ANP disproportionately higher number of casualties than the ANA due to inadequate training and equipment, poor planning processes, and a suboptimal force posture that leaves ANP forces vulnerable at static checkpoints.
2. Both the U.S. and Afghanistan have long recognized the importance of developing air power. However, even though this was pointed out as a critical capability gap, the AAF is still far from fully capable, let alone self-sustaining. Significant past issues of waste and squandered opportunities in building up the AAF (i.e., G222 fiasco).

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Throughout history, Afghan governments have fallen when external support is removed.
2. The Kunduz attack laid bare the capability gaps within the ANDSF.
3. An RS officer said the ANA's 215<sup>th</sup> Corps, heavily battered in Helmand fighting, suffered from "a combination of incompetence, corruption, and ineffectiveness."
4. Overall weakness of the security ministries raises concerns about their ability to process and apply RS counsel.
5. Taliban fights smart to exploit ANDSF vulnerabilities; do not have to hold territory very long to make their point.



### CRADLE TO GRAVE MANAGEMENT

1. (Inspection Report 16-22-IP, Testimony 16-24-TY) DoD reconstruction projects, summary of SIGAR Inspection Reports issued from July 2009 through September 2015 ... only 16 of 44 projects met contract requirements and technical specifications, 7 of 21 completed had never been used, 5 of 23 not completed were terminated with no reason given.

### STRATEGIC AND OPERATIONAL COHERENCY

1. Nicholson review of military plans in his first 90 days as COMRS/USFOR-A given degrading security situation.
2. Four “troubling indicators” about prospects of ANDSF from standpoint of Afghan security and U.S. geopolitical objectives.
3. Describing the security situation quantitatively can be difficult. Many numbers are generated, but they are often essentially qualitative assessments using questionable or shifting definitions. And many data points are reported by Afghan ministries with no practicable means of verification.
4. Dunford (CJCS) acknowledgement that 2013-2014 assumptions of “certain progression” of ministerial capacity, core-level capabilities, the intelligence enterprise, special operations, and aviation “didn’t obtain.”
5. (Testimony 16-17-TY) Five enduring challenges to ANDSF development: limited oversight visibility that makes it difficult to assess the effectiveness of assistance and to identify changing needs; questionable force-strength numbers that can lead to misestimating capability (problem at least a decade old); unreliable capability assessments that can affect operational planning (declining detail and quality of assessments ... each new system seemed to provide less detail than the one before, as well as lower thresholds for determining the success of Afghan units.); limited capacity to use on-budget assistance that can prevent donor assistance from achieving intended results; and uncertain long-term sustainability that can undermine the entire reconstruction effort.
6. Force misuse (checkpoint centrism, ANP being used as personal bodyguards, reluctance to pursue TB in their traditional safe havens despite numerical and equipment advantages) and enemy reaction as additional complications.
7. (Audit 16-32-AR) DoD and State did not assess at all the extent to which the education efforts funded by their respective departments (CERP for DoD) have led to improvements in education or increased stability in Afghanistan.
8. (Inspection Report 16-22-IP) Construction of the three most troubled projects SIGAR inspected—the Afghan Special Police’s Dry Fire Range, Bathkhak School, and the ANA Slaughterhouse—began in 2012 or long after the first reporting on systemic oversight weaknesses in DoD reconstruction projects.

### MINIMIZE COLLATERAL DAMAGE

#### COUNTER CORRUPTION

1. Corruption as a threat to ANDSF effectiveness.

UNITY OF EFFORT

1. (RE: MEC report on MOPH) Commendable that the National Unity Government has diligently identified corruption and management problems like this, but equally important that they and the donor community correct the deep-seated deficiencies.
2. The U.S. alone has obligated nearly \$3B for power-sector projects in Afghanistan since fiscal year 2002. USAID has obligated more than \$2.1B for electric power plants, substations, transmission lines, and technical assistance. DoD has provided some \$185M for power projects through CERP, and roughly \$601M through the AIF, which it manages jointly with State.
3. More than \$1B in additional funding for electricity has come from the ADB, the World Bank, Germany, India, and other sources (callout page that lists all the major projects from all sources).
4. Small businesses may decline to invest in electricity-using investments if the risk of process interruptions or equipment damage is significant. Reduced interest in mining and manufacturing investments diminishes the prospects for electrification.
5. Fundamental disconnect within the CASA-1000 project (seasonality problem).
6. (Audit 16-46-AR) DoD, State, and USAID coordinated their efforts to develop Afghanistan's Information and Communications Technology Sector (ICT), but the scope of their efforts remains unclear because the agencies were not required to track their ICT efforts or the outcomes of their programs in a centralized database.
7. (Inquiry Letters 16-33-SP, 16-34-SP, 16-35-SP, and 16-39-SP) USG participation in Afghan rail network development led by Department of Transportation. Not supported by State or DoD (yet previous SIGAR audit demonstrated important to extractives). Transportation only provided advisory services for ANRP through 2013, did not fund any projects.
8. Of the \$113B spent in Afghanistan, \$17B was distributed by USG entities not DoD, State, or USAID (e.g., Departments of Labor, USDA).

SEEK AND REINFORCE SUCCESS

### CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (RE: electrical projects) Remote locations, rough terrain, local politics, local warlords' self-interest, and chronic security concerns stretch out schedules, boost costs, and undo gains. These local conditions—plus problems like partially developed Afghan institutional capability, shortages of technically skilled workers, corruption, and difficulties in planning and funding sustainability measures for completed works—add to the inherent project-management challenges, technical and financial uncertainties, and oversight obstacles.
2. Low electricity consumption rate per capita, high variance in connection and consumption rates depending on where an Afghan lives.
3. Kansas State study that extending power grid to mountainous areas is nearly impossible; DoD agreed from CBA perspective.
4. Forecasting technology, output, demand, and costs in Afghanistan is even more fraught with uncertainty than it inherently is for most places, even highly industrialized ones.
5. Big projects too risky, distributed power generation projects more appropriate and better likelihood for success.
6. Dams a significant risk to surrounding communities without proper maintenance; only ~50 year lifespan, more costly over time.
7. (Audit 16-49-AR) DoD made inaccurate assumptions about and overspent on developing the ANA's capacity to establish an organic vehicle maintenance capacity, without which the ANA will be at severe disadvantage in waging COIN.

### CRADLE TO GRAVE MANAGEMENT

1. (Inspection Report 16-48-IP) A USAID contractor, Technologists Inc. (TI), did not construct the water supply and sewer systems at the Bagrami Industrial Park as its contract required. USAID did not provide adequate oversight and paid TI for these systems even though they were not completed or correctly constructed.
2. (Review 16-40-SP) More issues with PCH locational data, Badakhshan Province (USAID).

### STRATEGIC AND OPERATIONAL COHERENCY

1. Delivering electricity to Afghanistan has proven almost as much of a struggle as delivering security. Highest priority for Afghan households and businesses after security.
2. ADB: "Insufficient energy supplies and the demand-supply imbalance constrain growth and income opportunities; create disparities in economic development; and fuel ethnic and regional tensions, insecurity, and discontent." List of their technical, financial, and institutional constraints to electrification specific to Afghanistan ... deteriorating security and law and order concerns underpin all of these. Also, regional political constraints (i.e., TUTAP route through Salang Pass).

3. All the barriers make the need for effective oversight especially critical.
4. Big dams can be valuable options, but only in sites that are near concentrations of electric load, don't require a great deal of expensive and vulnerable new transmission infrastructure to connect to the grid, and can be reasonably well-protected.
5. Oversight entities need not and should not be in the business of second-guessing energy-resource planners on questions of big versus small, networked or decentralized, renewable or nonrenewable. But they might ask whether planners have made—and tested and documented—a thorough consideration of options, advantages, risks, and probabilities before committing to the projects.

#### MINIMIZE COLLATERAL DAMAGE

#### COUNTER CORRUPTION

1. Independent Joint Anti-Corruption Monitoring and Evaluation Committee (MEC), found “deep and endemic” corruption problems in the public-health sector and broadly paralleled a 2013 SIGAR audit that warned MOPH's financial management deficiencies.

UNITY OF EFFORT

1. WaPo quote of unnamed senior administration official: “eroding stalemate.”
2. (Inspection Report 17-09-IP) 2013 inspection showed that USFOR-A oversight failures contributed to construction deficiencies at Salang Hospital, no corrective actions taken by time of this follow-on inspection.
3. (Inquiry Letter 16-57-IP) USAID no plan to assist the MOPH in combatting corruption, promoting transparency, or implementing any of the 115 recommendations included in the MEC MOPH assessment.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (RE: Interview with Rula Ghani about gender programs) Mrs. Ghani criticized U.S. gender programs on several counts. Mistake in singling out “women’s rights” instead of calling for “mutual respect between men and women.” Programs targeting educated, urban women have increased the gap between the provinces and the cities. USAID’s \$280M Promote program was launched too early, relied too little on women for its staffing, and too much of its funding went to administrative costs. The program targeted women who had at least a high-school education and ignored the provinces. Questioned the wisdom of training women to get jobs instead of building their own businesses and raised doubts that Promote’s beneficiaries would be able to find jobs once they were trained. The part of Promote designed to build a cadre of activists and civil-society organizations focused on promoting more effective advocacy for women’s equality and empowerment may have negative consequences due to the young age and political inexperience of the participants.
2. Director of a women’s rights NGO: “USAID projects are often designed in New York City or D.C. As a result, they often don’t work the way USAID envisioned. As you know, once a project is planned and there is buy-in, it is hard to change. USAID doesn’t consult Afghan women until it is too late to make any changes.”
3. Goal for 10% recruitment into ANP and ANA, struggle to meet 1%, lowered target to something more realistic in 2015 only to up it again in 2016 ... Asia Foundation’s 2015 Survey of the Afghan People: 58% of Afghans surveyed said they did not consider it acceptable for women to work in the army or police.
4. USIP research suggests that a large majority of Afghans eschew the formal justice system—which is seen as corrupt, expensive, and inefficient—in favor of informal dispute mechanisms (Pashtunwali) ... both formal and informal systems are biased against women, competing views on where to focus aid.

#### CRADLE TO GRAVE MANAGEMENT

1. (Alert Letter 17-2) USACE failed to certify fire doors at MOI compound (25 x buildings), likely overpaid for doors that did not meet contract specifications.
2. (Audit 17-11-AR) The majority of road infrastructure in Afghanistan needs repair and maintenance despite DoD and USAID spending at least \$2.8B building and maintaining Afghanistan's road infrastructure, and more than \$154M in road-related programs to improve the Afghan Ministry of Public Works' (MOPW) management of road infrastructure. MOPW's weak capacity, corruption, funding issues, and insecurity are the biggest challenges to progress.
3. (Inspection Report 16-56-IP) Gardez Hospital major construction deficiencies despite \$14.6M and five years.
4. (Inspection Report 17-03-IP) USACE did not follow own QA procedures at Khandahar SMW facilities.

#### STRATEGIC AND OPERATIONAL COHERENCY

1. Afghan National Peace and Development Framework—five year plan to develop self-reliance. Also, new deliverables vis-à-vis Self Reliance Through Mutual Accountability Framework.
2. Enrollment ≠ attendance.
3. (Alert Letter 17-1) USAID cooperative agreement w/ Democracy International for Afghan Electoral Reform and Civic Advocacy program extended 10 times without a competitive bidding process.
4. (Audit 17-10-AR) USAID has spent more than \$2.3B funding stabilization initiatives in Afghanistan, which generally achieve their objectives. However, their ability to measure program impacts are limited by lack of geospatial-data policies and standards.

#### MINIMIZE COLLATERAL DAMAGE

##### COUNTER CORRUPTION

1. Issuance of first LL report: *Corruption in Conflict*.
2. (Inquiry Letters 16-51-IP and 16-52-IP) No DoD or USEMB support to the Anti-Corruption Justice Center.
3. (Review 16-60-SP) High Office of Oversight suffers from a lack of independence and authority to fulfill its mandate, lacks enforcement power, and has failed to register and verify asset declarations.

UNITY OF EFFORT

1. (Review 17-21-AP) USACE nonpayment to Afghan subcontractors.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Procurement and other reforms should favor more cooperative relations between Kabul and provinces or districts.
2. (Review 17-17-AP) Efforts to increase women's participation in cricket (\$470K USEMB grant) hindered by a lack of support from Afghanistan Cricket Board.

CRADLE TO GRAVE MANAGEMENT

1. (Review Letter 17-13-SP, Inquiry Letters 18-15-SP, 18-16-SP) Overseas Private Investment Corporation (OPIC) funded hotel project and apartment building abandoned in Kabul. OPIC did not regularly visit the sites or have an on-site monitoring presence at either construction project, but instead relied almost exclusively on representations made by the loan recipients regarding the status of the projects. Wasted \$85M in loans, the buildings were never completed and are uninhabitable, and the U.S. Embassy is now forced to provide security for the site at additional cost to U.S. taxpayers.

STRATEGIC AND OPERATIONAL COHERENCY

1. Norwegian report: "High levels of aid, together with limited absorptive capacity and a poorly functioning public administration, meant that the international presence in Afghanistan itself became a driver of corruption." (*Corruption in Conflict* says this as well, as does a 2008 report by the Public Procurement Unit of the Afghan MoF and 2016 report by Integrity Watch).
2. No metrics for CSTC-A to evaluate NPC's effectiveness. Also, new NPC process produced the Afghan fiscal year 1394 procurement crisis that left many MOD contracts incompletely executed or not awarded by the end of the fiscal year.
3. Tendency towards first generation reforms at national level, difficult to translate these into actual changes in practices and outcomes ... old Soviet model of governance, reforms reinforce centralization and previous bureaucratic system. Concentrating power and money at the center may invite and reward evasion and subversion at the periphery.
4. Centralized systems with high monetary thresholds for review also face the problem that in most countries, public-sector transactions are typically small transactions of relatively low value.
5. Misprocurement results in waste of public money, ineffective service delivery, and public disenfranchisement.

6. (Audit 17-22-AR) USAID did not disclose quality limitations in the data the agency relied upon to measure its achievements in Afghanistan's health care sector. This lack of disclosure calls into question the extent of the achievements claimed in this sector for which USAID has obligated nearly \$1.5B since 2002.
7. (Review Letters 17-18-SP, 17-34-SP, 17-51-SP, 17-67-SP, 18-13-SP, 18-30-SP, 18-55-SP) More issues on locational data for USAID-supported health facilities (Baghlan, Ghazni, Takhar, Nangarhar, Khowst, Kandahar).

#### MINIMIZE COLLATERAL DAMAGE

#### COUNTER CORRUPTION

1. Since early 2015, Afghan public-procurement contracts whose values exceed \$300K for operations and maintenance, or \$1.5M for construction, undergo review by the National Procurement Commission (NPC).
2. National Unity Government established the National Procurement Authority in late 2014 to increase transparency and otherwise improve the country's public procurement system (also secretariat to NPC). Both CSTC-A and SIGAR work with the NPA to improve the Afghan procurement system.
3. DoD IG observed that Afghan provincial leaders without authority to obligate government funds were entering into informal agreements with contractors for goods and services (invites corruption and favoritism), and that CSTC-A was inconsistently applying penalties for ministry failures to meet commitments.



UNITY OF EFFORT

1. Still no participation from DoD, State, or USAID on 10-best/worst programs. Comprehensive and comparative evaluations are important tools. GAO: One function of evaluation can be to “compare the performance of a program across time and to the performance of other programs or organizations to ascertain whether it is more or less effective than other efforts to achieve a given objective.”
2. Security and civil aspects of reconstruction.
3. Full review of the U.S. reconstruction effort in Afghanistan requires direction from the President and relevant committees in Congress.

SEEK AND REINFORCE SUCCESS

1. Shockingly high casualty rate for ANDSF.
2. If no security, then undercut nonmilitary initiatives in health care, education, rule of law, commerce, governance, and narcotics.

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. USAID study in 1988 examined U.S. projects in Afghanistan between 1950 and 1979, when U.S. activity there was interrupted by the Soviet invasion. The report found U.S. projects “overambitious, both as to scale and timing,” and often “larger than could be effectively administered by either the U.S. or Afghan governments.”
2. MOPW issues with road projects (see earlier summary) first audited by USAID IG in 2006 ... worsening problem over 10 years.

CRADLE TO GRAVE MANAGEMENT

1. In Afghanistan, all the risk factors that plague other nations’ project and program management—including needs assessment, planning, design, implementation, monitoring, and evaluation—are magnified and have been evident for decades.
2. (Audit 17-40-AR, Review 17-48-SP, Testimony 17-58-TY) The ability of CSTC-A to develop and validate clothing and equipment requirements for the ANDSF is limited by poor data, reliance on questionable assumptions, and a lack of clear roles/responsibilities.
3. (Inspection Reports 17-36-IP and 17-41-IP) Baghlan Prison (State INL Bureau), Balkh University Women’s Dorms (State).

STRATEGIC AND OPERATIONAL COHERENCY

1. MOD fired 1,394 officers for corruption in the past year.
2. GAO: Government programs must have an identifiable purpose or set of objectives if an evaluator is to assess how well the purpose or objectives are met—and possibly assess whether a program had unintended (perhaps undesirable) outcomes.

3. CRS: “Historically, most foreign assistance programs are never evaluated for the purpose of determining their impact, either at the time of implementation or retrospectively.” Also, foreign assistance officials tend to avoid formal evaluation for fear of drawing attention to shortcomings (careerism, corporate self-interest).
4. Center for Global Development: USAID does not systematically collect data, lacks basic metrics for comparing programs, and relies on contractors who do not report on subcontractors, which makes it impossible to compare project performance. However, USAID has been chronically under-resourced and must follow congressional and presidential directives that commit it to specific activities.
5. OMB: DoD only reviewed agency that does not have established monitoring and evaluation policies for their major foreign assistance programs.
6. Success of CSTC-A full program review in 2013 ... reduction of \$432M in projects and program funding.
7. USAID considering shifting focus and resources away from broad-reach nation and institutional capacity building to more targeted efforts; who is making this call?
8. (Audit 17-27-AR) USAID spent a total of \$96.7M from 2004 through 2014 to reform the existing system of land administration. SIGAR found that USAID and Tetra Tech ARD did not fully measure the Land Reform in Afghanistan (LARA) program’s performance. Without such information, the agency cannot demonstrate the full extent to which LARA achieved its goals and objectives.

MINIMIZE COLLATERAL DAMAGE

1. Highest civilian casualty rate since reporting began in 2009 (by UNAMA).

COUNTER CORRUPTION

UNITY OF EFFORT

1. (Evaluation Report 17-47-IP) At request of bipartisan, bicameral group of 93 members of Congress, SIGAR issued a report on DoD and State's implementation of Leahy Laws.
2. As the Administration develops its new strategy for Afghanistan, it is important that policy-makers find a reasonable balance between risk aversion and risk avoidance for chief-of-mission personnel. Staffing levels are irrelevant if staff cannot get out to do their jobs.
3. Common sense balance needs to be struck; hunkering down behind walls is counterproductive.
4. Critical diplomatic missions inevitably entail risk, especially in places like Afghanistan. Keen assessment and prudent mitigations of risk are essential, but as in military endeavors, the mission should ultimately take priority so long as it is deemed vital.
5. The State Department's commitment to a "whole-of-government approach" to diplomacy is commendable, but it cannot be fully realized if strict constraints on chief-of-mission travel create a "hole-in-government" obstacle for U.S. efforts in Afghanistan.
6. One thing to take needless risks, quite another to allow the fear of any risk to inhibit action.
7. (Audit 17-56-AR) State and USAID failed to address SIGAR's prior recommendations for safeguarding payments for Afghan government employees and embedded technical advisors.

SEEK AND REINFORCE SUCCESS

1. (Reviews 17-53-SP, 17-66-SP, 18-02-SP, 18-17-SP, 18-31-SP, 18-40-SP, 18-67-SP, 19-10-SP) Part of a series of reports that USAID & CERP-funded schools suffering from structural deficiencies and absenteeism (reports by province).

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Relying on meetings at Kabul Embassy of limited utility since Afghan officials cannot and often should not travel through the city with case files.

CRADLE TO GRAVE MANAGEMENT

1. (Inspection Report 17-46-IP, Inquiry Letter 17-42-SP) State awarded Al-Watan Construction Company (AWCC) a \$16.1M contract to renovate Pol-i-Charkhi prison, Afghanistan's largest correctional facility, which had suffered 35 years of neglect. This contract was funded by INL. Despite the costs inflating to \$20.2M, only about 50% of the renovation work was completed, and the AWCC contract was cancelled in 2010. In 2016, SIGAR found that INL had not completed the renovation work or corrected earlier deficiencies.

#### STRATEGIC AND OPERATIONAL COHERENCY

1. State has not applied any metrics or sought empirical evidence to judge whether constraints on staffing or mobility have affected the delivery of reconstruction activities.
2. Mattis: “If you look at the wars from probably Korea, Vietnam, Iraq, [and] dare I say Afghanistan, every time we go into a war and we don’t figure out what the political end state is, ... we don’t know how to end them. Then you’ve got a real problem.”
3. (Audit 17-57-AR) DoD spent \$457.7M on intelligence capacity-building programs, but the impact cannot be fully assessed because of a lack of performance metrics.

#### MINIMIZE COLLATERAL DAMAGE

##### COUNTER CORRUPTION

1. Congress directed SIGAR to assess Afghanistan’s implementation of an anticorruption strategy.

UNITY OF EFFORT

1. USFOR-A classified or otherwise restricted information SIGAR previously reported publicly. These include important measures of ANDSF performance such as casualties, personnel strength, attrition, capability assessments, and operational readiness of equipment. USFOR-A said the casualty data belonged to the Afghan government, and the government had requested that it be classified.
2. SIGAR is uniquely positioned to take a fresh look at the security-assistance effort and to extract lessons from its long history. SIGAR's statutory mandate is to investigate and report to Congress and the Administration on the entirety of U.S. reconstruction efforts in Afghanistan, to highlight problems, and to offer recommendations for improvements. SIGAR's mandate is not to second guess national policy, rather suggest improvements to programs designed to implement policy (this is the essence of strategy).
3. No matter how ironclad and compelling a report may be to its authors, it is useless if decision makers do not accept the accuracy of its findings and the logic of its recommendations.
4. Bottom line ... Afghanistan may be the definitive case study that a whole-of-government approach is necessary to successfully develop foreign military and police capabilities.
5. (Anecdote) When Sopko was able to visit the U.S.-led Coalition's southern training headquarters in Kandahar in Spring 2017, the senior leadership there said they had not met or seen anyone from the U.S. Embassy in Kabul since deployment, so the military had to deal with the local governor and other Afghan civilian officials on development and reconstruction matters that should have been an Embassy concern.
6. Lack of Embassy manning a huge challenge ... understaffed and under-resourced ... consequently, some tasks for which State is supposed to have the lead, such as counternarcotics and ministry coordination, are performed by the U.S. military ... "collaboration" = military holding a meeting with a ministry and then telling the Embassy what happened in the meeting.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

CRADLE TO GRAVE MANAGEMENT

1. (Inspection Reports 17-65-IP, 18-35-IP) Phases I-III of USACE's construction of MOI headquarters experienced lengthy delays, increased costs, and construction deficiencies.
2. (Inspection Report 18-01-IP) A USACE award to MegaTech Construction Services to complete Phase IV of the Kabul Military Training Center resulted in the potential waste of \$4.1M due to poor design and construction, and contractor noncompliance.

3. (Inspection Report 18-08-IP) Eleven of 13 State and USAID reconstruction projects that SIGAR assessed between July 2009 and March 2017 did not meet contract requirements. Additionally, seven of 13 met neither contract requirements nor technical specifications.

STRATEGIC AND OPERATIONAL COHERENCY

1. (Audit 18-10-AR) DoD, State, and USAID have not assessed whether six fiscal year 2011 AIF projects, worth \$400M, achieved their counterinsurgency objectives (NEPS, SEPS, Kandahar Bridging Solution, Provincial Justice Centers, Nawa to Lashkar Gar Road). The agencies indicated that the underlying U.S. strategy in Afghanistan has not been COIN since 2012, and that AIF's appropriating legislation and U.S. strategic guidance did not require FY 2011 AIF project objectives to be measured. In addition, in May 2015, DoD officials told SIGAR that determining whether COIN objectives are achieved is an "intuitive process." Also, CT and TAA do not include measure COIN objectives of projects initiated at earlier phases of the conflict.
2. Despite this purported shift away from the COIN strategy, DoD's AIF funding requests for FYs 2012, 2013, and 2014 were all premised on the notion that AIF projects were needed to support the U.S. COIN strategy in Afghanistan. In May and June 2017, DoD, State, and USAID officials stated that while the U.S. strategy for Afghanistan has changed since 2011, the objectives for AIF projects remain valid because they align with the congressional intent of the AIF.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

UNITY OF EFFORT

1. DoD instructed SIGAR not to release to the public data on the number of districts, and the population living in them, controlled or influenced by the Afghan government or by the insurgents, or contested by both (unclassified, but still insist that not releasable to the public).
2. Many Congressional staff members do not have access to the classified annexes of SIGAR reports.
3. DoD also classified (for the first time since 2009) the exact strength figures for most of the ANDSF yet published population control and exact authorized strength numbers in their December 2017 unclassified report to Congress and discussed in a recent press conference.
4. (RE: Afghan minerals) USGS produced 14 reports on the subject between 1956—during the Eisenhower administration—and 1979, and published 333 more in the decade following the start of its “Afghanistan Project” in 2004.
5. MIDAS lack of engagement with USGS (which affected MOMP view of U.S. commitment), TFBSO planned and executed a \$39.6M natural-gas pipeline project opposed by State and USAID (and did not know had been executed until after the fact).
6. TFBSO’s lack of a strategy, coupled with the confrontational style of TFBSO’s early leadership and a lack of policy direction from State and USFOR-A, brought it into almost immediate conflict with USAID and State, and strained TFBSO’s early relationship with the military ... relied on ad hoc, impressionistic, and ex-post approaches to measure and report its effectiveness.
7. Expecting better results than have been achieved in earlier programs requires an examination of interlinked weaknesses and threats—many already identified—and a coordinated, whole-of-government drive to counter them; this is where oversight failed?
8. (Audit 18-19-AR) TFBSO’s lack of a clear mission and strategy combined with poor coordination, planning, contracting, and oversight led to conflict with other U.S. agencies and to waste. Furthermore, of the more than \$675M in obligations contained in contracts that SIGAR was able to review, TFBSO obligated only \$316.3M to contracts directly supporting projects in Afghanistan. The remaining \$359.5M went to indirect and support costs. Also, while TFBSO submitted a plan to transfer its projects to State or USAID—as Congress had required it to do in its authorizing legislation—its assumptions about TFBSO’s ability to complete its work were unrealistic.

SEEK AND REINFORCE SUCCESS

#### CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Professor Peter Franck, Syracuse University, 70 years ago) “If Afghanistan is to raise its economic life to a higher plane and maintain it there, it must work out a development program which provides for simultaneous advance on several fronts [e.g., industry, agriculture, power, transportation, fuel] ... Effort expended on one front atrophies if not matched by complementary efforts on others.”
2. (Review 18-14-SP) DoD purchased \$9.48M non-intrusive inspection equipment, not being used at the borders.

#### CRADLE TO GRAVE MANAGEMENT

1. Despite massive investment from USAID (Sheberghan Gas and Development Project and Generation Activity, Mining Investment and Development for Afghanistan Sustainability [MIDAS]) and TFBSO, limited progress overall and no interagency coordination ... unrealistic implementation timelines and inflated expectations, excessive Afghan government optimism ... mining projects ~12 year lead time in the best of circumstances, so 50 years for Afghanistan conditions?
2. (Audit 18-29-AR) DoD cannot fully account for U.S. funded infrastructure (\$9B) transferred to the Afghan government.

#### STRATEGIC AND OPERATIONAL COHERENCY

1. Despite Afghanistan’s large and well-documented resources, mining revenues in 2016 supplied only 0.3% of the country’s \$6.5B national budget. Among other obstacles, plans to develop the country’s mineral resources have been stymied by insecurity, corruption, weak governance, and a lack of infrastructure.
2. Have not been able to deliver on mega-projects in other sectors, so why would mining be different if the aggravating factors remain unchanged? Also, proximate collapse in the global mining industry, still recovering.
3. (RE: MIDAS focus on “headline-grabbing wins” and emphasis on training quantity) If programmers are not honest with themselves and others about what they achieve, metrics may quickly become meaningless and irrelevant to actual outcomes.
4. If objectives are unreasonable at the outset, simply documenting them does not make them more achievable.
5. Risks that minerals could incentivize the TB to fight even more fiercely, trigger “Dutch disease,” or damage Afghan land and people.

#### MINIMIZE COLLATERAL DAMAGE

#### COUNTER CORRUPTION



UNITY OF EFFORT

1. COMUSFOR-A sent Afghanistan's national-security advisor a letter requesting that 18 of 29 types of information concerning the ANDSF be made available for public release based on the treatment of similar information in both NATO and U.S. classification guides. As a result of this action and other DoD interventions, USFOR-A declassified or allowed the public release of several different types of data related to the reconstruction of the Afghan security forces.
2. (Audit 18-42-AR) Follow-up. Continued limitations and lack of transparency into the World Bank's and the Afghan government's monitoring and accounting of the ARTF puts billions of dollars at risk. The World Bank limits donors' access to information on how it monitors and accounts for ARTF funding and does not follow its own policy to provide donors and the public with access to certain ARTF records. SIGAR's initial audit of the ARTF in 2011 found that the Afghan government struggled to implement fiduciary controls over ARTF funding, a problem that continues.
3. Supplement correcting ANDSF strength figures.

SEEK AND REINFORCE SUCCESS

1. (Audit 18-45-AR) DoD has not determined the full extent which the CERP program and projects (\$1.5B in obligations) achieved their objectives and goals in Afghanistan from FY 2009 through FY 2013. The quarterly USFOR-A Commander's Narratives did not consistently provide information describing how CERP assisted the U.S. in carrying out the Afghanistan strategy.

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

CRADLE TO GRAVE MANAGEMENT

1. (Inspection Report 18-37-IP, Inquiry Letter 18-47-SP, Review Letter 19-47-SP, Inspection Report 19-50-IP) USACE mismanagement of NEPS Phase II-III resulted in a system that is not permanently connected to a power source, has not been fully tested, and may not be safe to operate; also, contractors not properly vetted.
2. (Alert Letters 18-32-SP, 18-36-SP, 18-39-SP) Structural damage to various USAID and CERP projects (Educational Facility SR 06, Educational Facility in Baghlan Province, Baghlan Bridge).

STRATEGIC AND OPERATIONAL COHERENCY

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

UNITY OF EFFORT

1. U.S. no longer operates stabilization programs in Afghanistan. Trying other means of achieving the goal of a stable Afghanistan. Country clearly is not stable, with or without stabilization programs.
2. Nicholson: “Violence and progress can coexist.”

SEEK AND REINFORCE SUCCESS

1. CERP designed to enable local commanders in Iraq and Afghanistan to respond to urgent humanitarian relief and reconstruction requirements within their areas of responsibility by carrying out programs that will immediately assist the indigenous population (i.e., water and sanitation, food production and distribution, electricity, health care, and education). CERP generally suffered from poor data collection and struggled to develop measures of effectiveness to understand the impact of its projects.

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Helmand ... no amount of troops could compensate for the lack of popular legitimacy and poor capacity of Afghan civil servants and security forces in the longer term, and the quick drawdown [of foreign forces leading up to 2015] in the country’s most dangerous districts created a void that allowed insurgents to take control.
2. Taliban shadow government ... no real difference between insurgents and criminal patronage networks.

CRADLE TO GRAVE MANAGEMENT

1. (Audit 18-65-AR) USAID not consistently monitoring or evaluating Regional Agriculture Development Program (\$301M).
2. (Inspection Report 18-63-IP) State INL inadequate oversight and contractor non-compliance at Wardak Prison.
3. (Report 18-57-IP) Qeysar to Laman section of Afghan Ring Road, all progress eroded away, waste of 12 years and \$249M.
4. (Report 18-60-SP) Total waste 2008-2017 at least \$15B of \$52.7B examined.

STRATEGIC AND OPERATIONAL COHERENCY

1. Growing concern that Afghan politics and society is becoming increasingly fragmented along ethnic and ideological lines.
2. USG overestimated its ability to build and reform government institutions in Afghanistan as part of the stabilization strategy, and under immense pressure to quickly stabilize insecure districts, USG agencies spent far too much money, far too quickly, and in a country woefully unprepared to absorb it. Thus, stabilization efforts mostly failed.

3. Part of the challenge in analyzing the record of stabilization programs in Afghanistan is dealing with the various and mutating conceptions of what the term means ... poorly institutionalized concept across government and multilateral structures ... vague euphemism for “fixing” an area mired in conflict.
4. Stabilization also used to describe overall strategy of Obama’s surge, which added to the confusion.
5. Concept often paired with reconstruction, line between the two thus blurred.
6. Prioritizing the most dangerous parts of the country while planning to withdraw surge forces in 18 months regardless of conditions on the ground had a profound, negative impact on stabilization planning, staffing, and programming.
7. VSO showed early potential during the surge but deteriorated during transition as the program scaled too quickly (caused focus on ALP development at the expense of political and nonmilitary aspects of the larger program ... little oversight = some militia commanders coopted the program, predatory practices with the appearance of governmental sanction).
8. Needed a realistic political end-state ... we had a transformative, almost fantastical, political end-state in mind, but it had no bearing on the realistic timeline that change would take, the Karzai government’s willingness to reform or decentralize, and local power brokers’ willingness to cede responsibility, authority, and accountability at the local level.
9. (Report 18-58-SP) TFBSO and USAID support to develop extractives tenders yielded zero results.

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

1. DOJ views the situation in Afghanistan as “consistent with a largely lawless, weak, and dysfunctional government” with many corruption cases languishing due to the lack of political will—rather than capacity—of the Afghan government. Donor concern that the government may be going back to “business as usual” and simply “checking the box” when it comes to fighting corruption.
2. Anti-Corruption Justice Center not functioning as intended due to significant internal corruption, MOI not helping to execute search and arrest warrants.
3. Concern similar to above on Counter-Narcotics Justice Center and the anticorruption provisions of the Afghanistan Compact.

UNITY OF EFFORT

1. Despite Congressional concern in the previous joint explanatory statement, DoD classified even more data for this quarterly report concerning the ANDSF, including the number of women in the forces.
2. While the U.S. military conducts air strikes against opium-processing labs in Afghanistan, DoD characterizes these strikes as “counter-threat revenue” rather than counternarcotics operations.
3. The failure to suppress opium production in Afghanistan is not solely a function of flawed counternarcotics efforts, but also stems from lack of security, a poor economy, and deficiencies in the wider reconstruction effort.
4. Former Ambassador Neumann: “We have a bureaucratic and a political culture that is designed to make [a learning culture that reacts to failures and adjusts approaches] as difficult as possible.”
5. State produced four counternarcotics strategies between 2005 and 2012 that presumed coordinated efforts by State, DoD, USAID, and DEA. However, State and its INL branch had no authority to direct other agencies to provide the inputs called for in the strategies. The strategies called for a multi-agency, multi-pronged, coordinated approach that never achieved adequate alignment or coordination. No successor plan to the 2012 strategy.
6. Same obstacles that dogged the wider reconstruction effort: persistent insecurity, corruption, and weak rule of law; lack of consensus among senior policymakers; changing strategies and priorities; uneven coordination among U.S. agencies, Afghan stakeholders, and Coalition partners; stove-piping of issues and goals; short-term metrics poorly suited to long-term efforts; unreliable data on funding levels, program outcomes, and conditions on the ground; and weak understanding of local Afghan political and socioeconomic context.
7. Only the U.S. ambassador, as chief of mission, has sufficient authority over all agencies in country—generally excluding active military personnel—to direct those agencies toward shared counternarcotics goals. Unless the ambassador and U.S. military commander agree on counternarcotics goals, and coordinate efforts and resources to achieve these goals, their efforts are likely to be disjointed and ineffective. A unified effort is also important to enable U.S. agencies to coordinate with the host-nation government and other donors. If the ambassador is unable to dedicate sufficient attention to lead the implementation of a counternarcotics strategy, the U.S. should reconsider whether it should be funding and administering a large-scale counterdrug effort.

SEEK AND REINFORCE SUCCESS

#### CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Poppy cultivation 7x more labor intensive than wheat, so offset programs disenfranchised workers (unintended consequences).

#### CRADLE TO GRAVE MANAGEMENT

#### STRATEGIC AND OPERATIONAL COHERENCY

1. Counternarcotics seems to have fallen completely off the U.S. agenda. While the Afghan government is working on a new regional drug strategy, the U.S. is not. The State Department's new "Integrated Country Strategy" for Afghanistan no longer includes counternarcotics as a priority, but instead subsumes the issue into general operations. Meanwhile, the U.S. military says it has no counternarcotics mission in Afghanistan, and USAID says it will not plan, design, or implement new programs to address cultivation.
2. Senate Caucus on International Narcotics Control: Afghan drug trade is a problem that crosscuts all U.S. efforts in Afghanistan.
3. (Audit 18-69-AR) According to USAID, Promoting Gender Equality in National Priority Programs (Promote) is the largest program the U.S. has ever undertaken to advance women. Yet, SIGAR found that after three years and \$89.7M spent, USAID has not fully assessed the extent to which Promote has improved the status of women in Afghanistan.
4. Sequenced images showed increases in opium-poppy cultivation in the wake of eradication campaigns or rural development initiatives, and of increases in areas ostensibly under Afghan government control.
5. The narcotics problem impacts every part of the U.S. reconstruction effort, and yet, for years, the issue of counternarcotics has often been relegated as a side project and not well integrated into the United States' broader security, governance, and development goals.
6. In Afghanistan, the counterdrug effort was often justified to weaken insurgent groups and strengthen the Afghan government. However, counternarcotics programs were commonly implemented and assessed independent of these strategic goals. This led to programs that were at times out of sync with U.S. objectives or unrealistic given the security situation.
7. Sopko: "One of the most consistent failures SIGAR has identified in all of our work has been the lack of coherent, whole-of-government strategies to address challenges facing the reconstruction effort."
8. (Audit 19-03-AR) Although the advising effort at the MOD and MOI is one of DoD's primary missions in Afghanistan, SIGAR found that DoD does not know whether the advisors assigned to the MOD and MOI are meeting goals and milestones because it has not assessed, monitored, or evaluated their efforts, as required by its own guidance. In addition, DoD cannot track any progress at the MOD and MOI because the advising goals and rating systems used to measure progress toward meeting goals have frequently changed.

#### MINIMIZE COLLATERAL DAMAGE

#### COUNTER CORRUPTION

UNITY OF EFFORT

1. Geneva Ministerial Conference on Afghanistan (co-sponsored by GIRA and UNAMA) to review progress at meeting reform and development benchmarks halfway until the next pledging conference in 2020. Geneva Mutual Accountability Framework (GMAF) detailing 24 “short-term deliverables” for 2019–2020 grouped into six major areas: security and political stability; anticorruption, governance, rule of law, and human rights; fiscal sustainability, public finance, and commercial banking; development planning and management; private-sector development and inclusive growth; and development partnerships and aid effectiveness. As with previous conferences, expectations and benchmarks not tied to any explicit financial consequences for nonattainment.
2. Despite published accounts of difficulties in Afghanistan—including, for example, SIGAR’s recurring reporting on high security-force casualties, a general stalemate after 17 years of fighting insurgents, and institutional problems of capacity and corruption—and despite the conference communiqué’s expressions of concern over unmet benchmarks and inadequate progress, the overall official tone of the proceedings was positive (SIGAR implied that this was naïve and misplaced).
3. USIP: “Geneva did not address some important issues, at least in its official public meetings, and left unanswered questions. These include the risk that the upcoming presidential election will produce another divided political landscape, the uncertain possibility of a peace process getting underway, the problematic security situation, the regional geopolitical undercurrents, and the confluence of these different factors.”

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Rising temperatures have accelerated the drought cycle from every 30 years to every two to five years, so Afghanistan needs additional assistance from international partners to improve warning systems, water management, and access to global environmental resources.
2. (Audit 19-18-AR) DoD multibillion dollar effort to build the capacity of the AAF to field UH-60 helicopters, including helicopter delivery, pilot training, and maintenance-contractor programs. Based on the current UH-60 delivery schedule, it is unlikely that enough pilots will be trained before all the UH-60s are received. Also, DoD has no maintenance training course to train Afghan personnel to maintain the UH-60s, 159 of which are scheduled to be delivered through 2023.

CRADLE TO GRAVE MANAGEMENT

1. (Inspection Reports 19-09-IP, 19-07, 19-16-IP) ANA Camp Commando Phase III, Zarang BXP, Marshal Fahim National Defense University Phase III generally met contract requirements, some residual construction/contract execution-related safety concerns.

STRATEGIC AND OPERATIONAL COHERENCY

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

UNITY OF EFFORT

1. The U.S. Department of Justice has a program to train foreign police forces—the International Criminal Investigative Training Assistance Program—but that program has no independent funding or operational authority and must fully rely on State or DoD.
2. What were reasonable expectations for anticorruption efforts?
3. Peace would not be cost free and would have to be underpinned by inclusive economic and social programs.
4. Putative history of Congressional oversight providing tangible benefits to the warfighter.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Deep-rooted cultural traditions and a persistent insurgency continue to threaten the physical safety and health of Afghan women and hold them back from entering public life, particularly in the rural areas where some 75% of women live.
2. Call out on joint investigation (w/ USAID OIG) on American University of Afghanistan, subsequent agreement with USAID to deal with long-standing management and accountability issues identified. (Audit 20-33-AR was the follow-up, which was generally positive).

CRADLE TO GRAVE MANAGEMENT

1. (Audit 19-37-AR) USAID and DoD have not finished SEPS. As of December 2018, 12 of 17 infrastructure projects that USAID and DoD implemented to increase power generation and transmission from the Kajaki Dam were three to 40 months behind their original planned schedules due to a high level of nearby insurgent activity, as well as poor contractor performance, issues involving the Afghan government, and delays in delivering necessary equipment. USAID and DoD did not collect strategic-level performance data. July 2018 assessment that DABS poorly functional and not viable commercially (to sustain the projects long-term).
2. (Inspection Reports 19-35-IP, 19-36-IP) Contract requirements generally met for Arghandi-Ghazni transmission line and Kang Border Patrol HQ, but safety deficiencies remain. Latter (\$5.2M, AFCEC) never used or maintained.
3. (Reviews 19-21-SP, 19-33-SP) Ninth and 10<sup>th</sup> (final) in series of USAID school assessments (Paktika, Bamyan).
4. (Review 19-20-SP, 19-34-SP) Ninth and 10<sup>th</sup> (final) in series of USAID health facilities, through World Bank-administered System Enhancement for Health Action in Transition (SEHAT) (Faryab, Bamyan).
5. (Review 19-24-SP) Eight CERP bridges in Ghazni remain in good condition.



### STRATEGIC AND OPERATIONAL COHERENCY

1. U.S.-commanded NATO RS formally notified SIGAR that it is no longer assessing district-level insurgent or government control or influence ... “limited decision-making value to COMRS” ... no other method through which district-level control data is communicated.
2. The latest data from the few remaining publicly available measures of the security situation in Afghanistan—enemy-initiated attacks, general ANDSF casualty trends, and security incidents—show that Afghanistan experienced heightened insecurity over the winter months while the U.S. and the Taliban held talks in Qatar, thus far without the participation of the Afghan government.
3. The nearest thing to a definition of Afghanistan reconstruction is the federal law that tasks SIGAR with reporting on projects and programs using “any funding mechanism” that supports “any of the following purposes: (A) To build or rebuild physical infrastructure of Afghanistan. (B) To establish or reestablish a political or societal institution of Afghanistan. (C) To provide products or services to the people of Afghanistan.”
4. Based on its work and analysis, SIGAR has found there is no comprehensive strategy for how the U.S. and Coalition partners will align its nationwide police advising mission to support Afghan rule of law and civil policing ... more support to ANA than ANP through reconstruction ... for years, the ANP were used to provide paramilitary support to ANA counterinsurgency rather than performing core police functions ... risk, though, is that ANP will be needed more after a political settlement.
5. Integration of PAK refugees (2M) and TB (60-150K) into a labor market that is already stressed. Mixed record in dozens of other countries since the 1980s.
6. Focus on outcomes rather than simple measures of activities and outputs.

### MINIMIZE COLLATERAL DAMAGE

### COUNTER CORRUPTION

UNITY OF EFFORT

1. While the dual-hatted U.S./NATO commander in Afghanistan is largely responsible for reconstructing the ANDSF, that commander has no direct authority over civilian actors operating within embassies, the EU, and other international organizations.
2. Above commander lacks absolute authority to dictate the exact methods and activities each NATO country must use when training, advising, or assisting the ANDSF and the Afghan MOD and MOI. These issues impeded the standardization of security assistance programs and failed to optimize the international community's significant contribution.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

CRADLE TO GRAVE MANAGEMENT

1. (Alert Letter 19-44-AL, Audit 20-44-AR) No COR for \$220M ScanEagle program (CSTC-A). DoD did not conduct required oversight or assess performance and sustainability of the program.
2. (Inspection Report 19-48-IP) ANP Women's Compound at Jalalabad RTC; generally met contract requirements, but fire safety deficiencies and facility (\$6.7M) never used.

STRATEGIC AND OPERATIONAL COHERENCY

1. Khalilzad: "We are not cutting and running" from Afghanistan ... "We're not looking for a withdrawal agreement . . . we're looking for a long-term relationship and partnership with Afghanistan."
2. Milley: "Pulling out prematurely would be a strategic mistake."
3. Even within the U.S. effort, no executive branch or military service was assigned ownership of developing key components of the mission. For instance, the U.S. Army was never assigned responsibility to develop the ANA's combat capabilities. Rather, the U.S. military services and executive branch agencies were instructed to deploy personnel to assume responsibility of security-assistance activities for the duration of individual deployments that normally lasted a year or less.
4. The deployed personnel often lacked the required expertise and were provided inadequate pre-deployment training to prepare for their advisor mission. Most advisors returned from their deployment in Afghanistan to assume careers in fields unrelated to security assistance or Afghanistan. The result of this approach was that the United States and international community failed to implement a comprehensive, expert-design, and enduring multi-year enduring plan to guide all security-sector assistance (SSA) activities.

5. Despite > \$80B investment in ANDSF, no one person, agency, country, or military service had sole responsibility for overseeing security-sector assistance. Instead, responsibility was divided among and within multiple U.S. and international entities.
6. U.S. Army four different approaches to forming and employing advisor teams in Afghanistan.
7. (Audit 19-49-AR) Because State INL has not evaluated the performance of its drug-treatment projects (\$50M), INL cannot determine the progress or impact the projects have had. The little monitoring it performed was not done IAW State guidance.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

1. (Audit 19-60-AR) USACE local national QA program used qualified personnel to monitor construction in Afghanistan and this had measurable positive impact on contractor performance.

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Audit 19-57-AR) USAID Power Transmission Expansion and Connectivity (PTEC) project (started 2011, \$861.7M) behind schedule, commercialization activities did not achieve intended deliverables, provided on-budget funding despite demonstrated concerns on DABS internal controls. Also, USAID did not assess the necessity and sustainability of seven of 10 capital projects funded by PTEC—each valued at more than \$5M—despite being required to do so by §1273 of the FY 2013 NDAA.
2. (Review 20-03-SP) Summary of the site visits of 171 USAID-funded schools (of 566 built or rehabilitated across all 34 Afghan provinces) ... the lack of resources to sustain this large investment, along with the harsh climate and continued insurgency have resulted in significant deterioration of the U.S. investment and may hinder the achievement of education goals.

CRADLE TO GRAVE MANAGEMENT

1. (Inspection Report 19-53-IP) ANA Garrison at South Kabul International Airport residual safety hazards and maintenance issues.
2. (Inspection Report 19-55-IP) USACE Ghulam Khan Road project residual safety hazards for users.

STRATEGIC AND OPERATIONAL COHERENCY

1. For the second consecutive quarter, CSTC-A reporting ANDSF assigned force-strength numbers to include only those ANDSF personnel who have been biometrically enrolled and have other required identifying information in APPS. SIGAR encouraged by CSTC-A's confidence that the new force-strength numbers reflect what they say is the most accurate count of ANDSF personnel to-date. The Afghan Personnel and Pay System (APPS) is a new, computerized system to count, track, and generate payroll information for ANDSF personnel more accurately.
2. The LLP report found that none of the reintegration programs succeeded in enabling any significant number of ex-combatants to rejoin civil society socially and economically. Programs specifically targeting Taliban insurgents did not weaken the insurgency to any substantial degree or contribute meaningfully to parallel reconciliation efforts.
3. Former AQ turning to IS-K for shelter, Taliban hardliners angry about negotiations with the U.S. over a troop withdrawal in exchange for counter-terrorism pledges have joined.

4. A weak economy has offered few licit livelihood opportunities for those who lay down their arms. In addition, the Afghan government has had limited capacity for administering programs, and the U.S. military has in the past maintained working relationships with militias that might otherwise have been disbanded.
5. Five main reintegration programs targeting both the Taliban and state-aligned militias. Since 2002, the U.S. has spent roughly \$65M on programs with reintegration objectives, while total international expenditures on disarmament, demobilization, and reintegration (DDR) in Afghanistan are estimated at \$359M. Violence and insecurity increased during the most expensive and ambitious peace-and-reintegration program. No plan/program currently.
6. (Inquiry Letter 19-51-SP) CSTC-A's strategy developed in 2015 to replace HMMWVs every 7.5 years was too expensive to sustain; they currently use the 2010 U.S. Army Tactical Wheeled Vehicle Strategy, which directs planning and programming for HMMWV sustainment expectancy at 20 years. No formal cost-benefit analysis was done because the decision to cease maintenance on M1114s was based on the belief that a pure fleet of M1151s and M1152s would reduce costs due to streamlined logistics and maintenance.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

## SIGAR\_QR\_2020\_JAN

### UNITY OF EFFORT

1. (RE: Testimony on Lessons Learned to House Foreign Affairs Committee, 20-24-TY): Members agreed that while the United States has achieved some of its goals in Afghanistan, owe it to the thousands of U.S. servicemembers who have lost their lives, to the U.S. military and civilians still serving there, and to the U.S. taxpayer to do a better job. Much of the discussion focused on corruption.
2. Congress deserves some credit on interest in Afghan anticorruption strategy, as it is (probably) the only instance of directing a federal IG to review foreign implementation of a domestic program.
3. SIGAR's assessments are not weapons, but tools for improvement. The assessments, like SIGAR's numerous audits and inspections of reconstruction programs in Afghanistan, point out problems and detailed work that remains to be done.
4. Findings may be useful to the U.S. Congress (among others) in planning, monitoring, and evaluating further progress against corruption (but anything, really ... the essence of the performance audit).

### SEEK AND REINFORCE SUCCESS

#### CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

#### CRADLE TO GRAVE MANAGEMENT

1. (Inspection Report 20-15-IP) Afghan National Police Women's Compound at Herat Regional Training Center (\$3.1M) has no electricity and has never been used.
2. (Inspection Report 20-21-IP) Kajaki Dam irrigation tunnel (\$27.3M) not operating properly due to construction deficiencies and maintenance issues).

#### STRATEGIC AND OPERATIONAL COHERENCY

1. According to recently departed U.S. Ambassador to Afghanistan, John R. Bass, corruption is the issue that most troubles former U.S. ambassadors, military officials, and elected officials in Afghanistan ... "If you do not make progress addressing impunity and curbing rampant corruption, you will not hear my government, and other governments, speaking louder and more urgently about this issue. You will hear silence. And Afghanistan will receive much less support."
2. (Audit 20-10-AR) Incomplete reporting and limited site visits reduced USAID's ability to conduct oversight of its emergency food-assistance activities in Afghanistan. Additionally, USAID lacked data to evaluate whether it achieved intended outcomes related to its emergency food-assistance projects.

3. (Alert Letter 20-18-AL) State has not revised, nor has plans to revise, the 2012 U.S. Counternarcotics Strategy for Afghanistan. State officials told SIGAR that the department now follows the administration's August 2017 Strategy in Afghanistan and South Asia (South Asia strategy). Those officials also stated that the South Asia strategy serves as overall guidance for U.S. strategic priorities in Afghanistan and, specifically, counternarcotics efforts. The South Asia strategy does not mention narcotics, however (everything subsumed into the priority to reach a political settlement with the Taliban).

#### MINIMIZE COLLATERAL DAMAGE

#### COUNTER CORRUPTION

1. (Review 20-20-SP) SIGAR special projects report on the Afghan Case Management System that tracks civil and criminal cases found that the system's lack of controls over seized and forfeited assets makes the Afghan justice system vulnerable to corruption.
2. (Audit 20-22-AR) At the request of the Chairman of the Senate Armed Services Committee, Senator James Inhofe, SIGAR also conducted a performance audit which found the Afghan government delays issuing business licenses to pressure vendors under U.S. government contracts to pay business taxes that the U.S. State Department says are barred under terms of a 2018 U.S.-Afghan agreement.
3. (Inquiry Letter 20-23-SP) Typical Afghan view of oversight: opposed to “-fishing expeditions,” and that if Afghan police or intelligence officials could show sound reasons—presumably as judged by the minister—for an investigation, they would not be restricted.
4. Pelosi delegation delivering the message directly to Ghani that U.S. patience waning (what more could Congress realistically do to demonstrate their level of engagement and interest on this issue?).

UNITY OF EFFORT

1. NATO 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. 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.”
2. (Evaluation 20-35-IP) DoD implemented less than 40% of recommendations from SIGAR audits and inspections and does not have a system for tracking them. SIGAR also found that DoD did not resolve recommendations within the 12 months required by the Federal Acquisition Streamlining Act (as amended), in part because DoD does not have the required top-level audit follow-up official to handle SIGAR recommendations or a system to track recommendations through resolution. Further, DoD has not established standard procedures to ensure that follow-up records include written plans for corrective action with specified action dates, where appropriate, as required.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

CRADLE TO GRAVE MANAGEMENT

1. (Inspection 20-30-IP) Afghan Ministry of Commerce and Industries replacement building in Kunduz (\$3.5M), some construction deficiencies not addressed and building likely not in use.
2. (Review 20-28-SP) Consolidated roll-up of health facility site visits ... structural and operational issues such as physical damage, lack of consistent access to electricity and drinking water, use of incinerators to dispose of medical waste.

STRATEGIC AND OPERATIONAL COHERENCY

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION



UNITY OF EFFORT

1. (Evaluation 20-46-IP) USAID implemented more than 80% of recommendations from SIGAR audits and inspections.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

CRADLE TO GRAVE MANAGEMENT

STRATEGIC AND OPERATIONAL COHERENCY

1. Peace talks between the Taliban and the Afghan government have yet to begin, Taliban attacks on Afghan security forces have surged.
2. Oversight agencies have long concluded that knowing exactly how many personnel serve in the ANDSF is critical for informing funding decisions, especially on the hundreds of millions of dollars per year the United States spends on ANDSF salary and incentive payments.
3. Contrary to SIGAR's expectations, these DoD-led ANDSF personnel accountability reform efforts seem to have limited influence on actual DoD decisions on ANDSF personnel expenditures and procurement of individual and unit items.
4. (2019 DoD IG audit RE: APPS) APPS is a "system that cannot communicate directly with Afghan systems, relies on the same manually intensive human resource and payroll processes that the system was designed to streamline, and does not accomplish the stated objective of reducing the risk of inaccurate personnel records or fraudulent payments using automated controls."
5. DoD narrative: Developed and deployed APPS, which then provided DoD with a more precise and accurate understanding of Afghan police and soldier numbers, unit assignment, and individual function. This improved understanding enabled DoD to adjust their spending decisions and initially save \$79M after eliminating 50K illegitimate "ghost soldiers." This data-driven accounting of events was very appealing.
6. The above \$79M was actually a cost avoidance estimate, not a true cost savings amount. As such, DoD cannot claim that APPS has had a positive effect on actual wage and salary payments.
7. In its analysis of AFMIS data, SIGAR found no obvious support for the claim that APPS influenced MOD salaries and incentives. While DoD insists APPS has "saved" money, they have not provided SIGAR the necessary evidentiary support for that claim.
8. Outside of generalities/hypotheticals, CSTC-A did not provide SIGAR with specific examples of APPS-derived data being used in decision-making on procurement of individual equipment, clothing, or small arms.

9. No relationship between ANDSF personnel estimates and procurement of unit-level equipment and large consumables ... driven rather by OPTEMPO, tashkil, and assessment of on-hand stock. CSTC-A grew more skeptical over time of ANDSF requests and focused on maintenance of existing stocks vice new procurement.
10. CSTC-A reported \$621M in actual savings and cost avoidance following a review of FMS contracts; process akin to “night court” (“angry council of colonels”), not informed by APPS.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

## SIGAR\_QR\_2020\_OCT

### UNITY OF EFFORT

1. (Evaluation 21-02-IP) State implemented approximately half of recommendations from SIGAR audits and inspections. Did not meet all audit follow-up requirements.

### SEEK AND REINFORCE SUCCESS

#### CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. Most facilities in Audit 21-04-AR not being used as intended ... Afghan cultural hostility to women training in some areas where the projects were located, the absence of necessary utilities such as water and electricity, and the Afghan government's failure to procure needed equipment and furniture in a timely manner.
2. (Review 20-53-SP) Most (92%) USAID drip irrigation demonstration plots not being used as intended.

### CRADLE TO GRAVE MANAGEMENT

1. (Inspection Report 21-06-IP) Residual construction and maintenance issues, Pol-i-Charki Prison wastewater treatment facility (\$6.9M).

### STRATEGIC AND OPERATIONAL COHERENCY

1. Classified (Audit 21-03-C-AR) on AAF and SMW vetting recruits for corruption.
2. (Audit 21-04-AR) From July 2015 through December 2017, CSTC-A funded the construction or renovation of 29 facilities and compounds, costing \$44.6M, for female Afghan police and military troops, including barracks, administration buildings, and childcare and fitness centers. No documentation to determine why CSTC-A decided there was a need for and approved these particular projects. CSTC-A told SIGAR that it measured success based on project completion, rather than whether the facility was being used for its intended purpose and actually supporting women in the ANDSF.
3. (Review 20-50-SP) Kabul Carpet Export Center (USAID) missed critical sales, revenue, and job creation targets, not self-sufficient.

### MINIMIZE COLLATERAL DAMAGE

### COUNTER CORRUPTION

UNITY OF EFFORT

1. The survival of a stable, peaceful, and democratic Afghan state has always been important for U.S. counterterrorism, security, diplomatic, and humanitarian objectives. But the leverage of a substantial foreign troop presence in Afghanistan for stability and a negotiated peace is rapidly diminishing. In the current volatile climate of uncertainty, U.S. reconstruction programs aimed at promoting economic development, rule of law, respect for human rights, good governance, and security for the Afghan people may become the primary lever of U.S. influence in the country, heightening the need to protect those programs against waste, fraud, and abuse with unrelenting and effective oversight.

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Audit 21-14-C-AR) Contracted logistics support required for sustainable AAF for years to come, but whither U.S. withdrawal? Alternatives? AAF and SMW do not have recruiting policies or strategies. DoD cannot verify that AAF personnel such as pilots and maintainers are placed in positions that utilize their unique training, even though DoD provides financial incentives to personnel in such positions. Moreover, neither DoD nor the AAF have prioritized the training or development of personnel in support positions, which comprise most of the authorized positions and are essential to overall success and sustainability to the AAF.

CRADLE TO GRAVE MANAGEMENT

STRATEGIC AND OPERATIONAL COHERENCY

1. Although almost exactly a year ago the U.S. entered into a withdrawal agreement with the Taliban, peace talks between GIROA and the Taliban have yielded few substantive results. There has been no cease-fire agreement and high levels of insurgent and extremist violence continued in Afghanistan this quarter despite repeated pleas from senior U.S. and international officials to reduce violence to advance the peace process. According to USFOR-A, the Taliban this quarter has carried out a “campaign of unclaimed attacks and targeted killings” of Afghan government officials, civil society leaders, and journalists. Nor is it evident that the Taliban has broken ties with al-Qaeda.
2. Disagreements between Afghanistan’s National Statistics and Information Authority and the UN Office on Drugs and Crime mean that no detailed, consistent, and public estimate for Afghanistan’s opium cultivation has been published since the 2018 harvest.

3. Despite Afghanistan's status as the world's leading opium producer, international donors at Geneva did not include poppy-cultivation estimates among the outcomes or targets outlined in the Afghanistan Partnership Framework (APF) agreed to at the conference.
4. The conference donor also failed—again—to articulate specific, measurable actions that the Afghan government needs to perform to seriously address corruption.

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION

1. (Audit 21-11-AR) DoD did not meet enhanced end-use monitoring (EUM) requirements to account for all sensitive defense articles transferred to the Afghan government. CSTC-A lacks a complete account of articles in use by the ANDSF. Consequently, sensitive technology remains susceptible to theft or loss and CSTC-A is less able to verify that ANDSF units are using these articles in accordance with their transfer agreements. Lack of communication between DoD and State hindered reporting and investigation into a potential end-use violation in Afghanistan. State is the lead agency for investigating potential violations and determining whether they are substantial violations that must be reported to Congress.

UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (RE: Evaluation 21-20-IP) The most common reason that funds spent on capital assets were wasted was that the Afghan beneficiaries lacked the resources or capabilities they needed to operate and maintain these assets. This suggests that U.S. agencies have generally not built or procured capital assets that the Afghan government and private sector can afford to sustain.

CRADLE TO GRAVE MANAGEMENT

STRATEGIC AND OPERATIONAL COHERENCY

1. U.S. troops are to be withdrawn from the country by September 11, 2021, including all defense contractors (otherwise vital to maintaining Afghan military equipment such as aircraft and vehicles). U.S. will continue to provide and humanitarian support, and development assistance to the government of Afghanistan, as well as assistance to the ANDSF.
2. (Evaluation 21-20-IP) USG spent more than \$2.4B on capital assets that were unused or abandoned, not used for their intended purpose, had deteriorated, or were destroyed (of \$7.8B total reviewed in previous reports). Most common reasons not used: 1. The beneficiary lacked the resources or capabilities to use the asset as intended; 2. Deterioration or destruction prevented the capital asset from being used as intended; 3. The beneficiary did not want the capital asset or it lacked desired features; 4. The U.S. agency did not ensure that the asset was constructed according to contract requirements, did not complete it in a timely fashion, or did not transfer it to a final user in a usable state; and 5. There was limited local demand for the capital asset, or local demand exceeded its capacity. Most common reasons deteriorated or destroyed: 1. The beneficiary lacked the resources or capabilities to maintain the asset; 2. The asset was damaged by forces outside the beneficiary's control such as war, theft, blackouts or power surges, fire, earthquake, or flood; and 3. The U.S. agency did not ensure that the asset was constructed according to contract requirements.

3. (Audit 21-29-AR) Three efforts to counter threat finance: DoD's Airstrike Campaign, DoD's Acquisition Management and Integration Center's Global CTF contract, and the 2017 and 2019 interagency agreements (IAAs) between DEA and State INL. Agencies cannot determine their impact on overall CTF goals in Afghanistan. DoD did not measure its overall CTF performance in Afghanistan or the extent to which DoD contributed to overall U.S. CTF goals. Although DEA met IAA requirements to monitor and report on its implementation of the agreements, it is uncertain how DEA's efforts align with broader State or U.S. CTF goals in Afghanistan. Finally, no U.S. government agency has responsibility for assessing overall U.S. CTF efforts in Afghanistan.

MINIMIZE COLLATERAL DAMAGE  
COUNTER CORRUPTION

UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

1. (Evaluation 21-37-AR) USAID's Goldozi (embroidery) Project, part of the Afghanistan Job Creation Program, did not achieve its targets for training sales agents, improving employment opportunities and conditions, or increasing incomes of embroiderers.

CRADLE TO GRAVE MANAGEMENT

1. (Evaluation 21-33-IP) Between January 1, 2012, and December 31, 2020, SIGAR issued 176 financial-audit reports, covering \$8.5B in costs incurred on awards funded by DoD, State, USAID, and USDA for Afghanistan reconstruction. In those reports, SIGAR made 467 recommendations, of which DoD, State, USAID, and USDA have closed and implemented 376, or 81%, as of December 31, 2020. SIGAR's reports called into question the allowability of over \$494M in costs. These reports included recommendations that agency contracting officers and agreement officers (CO/AO) determine the allowability of questioned costs and recover them when appropriate. These reports questioned incurred costs for three reasons: (1) insufficient supporting documentation, (2) noncompliance with laws and/or regulations, and (3) costs incurred outside of the award terms.

STRATEGIC AND OPERATIONAL COHERENCY

1. (RE: LLP report) The report's key finding is that, as implemented, monitoring and evaluation (M&E) created the risk of doing the wrong thing perfectly. That is, programs could be deemed "successful" even if they had not achieved or contributed to broader, more important goals—such as creating an effective Afghan security force and a stable Afghanistan. Closely related to this finding is one of the report's central themes: the pervasiveness of overoptimism. Overall, M&E displayed a tendency to elevate good news and anecdotes over data suggesting a lack of progress.
2. On a more positive note, the report found that agencies generally have developed over the last 20 years relatively robust M&E (or like) policies. Key aspects of these policies have the potential to improve both programmatic and strategic outcomes if they are meaningfully implemented.
3. (Evaluation 21-43-IP) The transition of ANDSF fuel-management responsibilities to the Afghan government is off pace, and persistent challenges exist pursuant to CSTC-A not implementing prior SIGAR recommendations regarding fuel accountability and oversight.

MINIMIZE COLLATERAL DAMAGE

COUNTER CORRUPTION



UNITY OF EFFORT

SEEK AND REINFORCE SUCCESS

CULTURAL AWARENESS, SUITABILITY, AND ACCEPTABILITY

CRADLE TO GRAVE MANAGEMENT

1. (Audit 22-04-AR) CSTC-A did not monitor and account for NATO ANA Trust Fund (NATF) funds transferred into DoD's NATF ASFF account, as required by memorandums of agreement DoD signed with NATO in 2014 and 2018. SIGAR also found a lack of clear guidance outlining responsibilities for funds that went from SHAPE directly to the NATO Support and Procurement Agency, bypassing DoD's NATF ASFF account. In addition, CSTC-A did not meet NATF performance management and reporting requirements and did not ensure that NATF projects addressed up-to-date ANDSF requirements. DoD stonewalled this audit.

STRATEGIC AND OPERATIONAL COHERENCY

1. 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. The seeds of Afghanistan's collapse were sown well before President Ashraf Ghani fled and Taliban fighters strolled into Kabul.
2. (Audit 21-50-AR) State and USAID did not develop strategies or plans for future reconstruction efforts following Afghan peace negotiations and did not plan for how reconstruction activities would be revised based on other possible outcomes and risks.
3. (Audit 22-03-AR) CSTC-A did not hold the ANDSF to account by enforcing the conditions it established to create a stronger, more professional, and more self-reliant ANDSF. As a result, DoD will never know if the ANDSF could have performed at a higher level in the wake of the U.S. withdrawal had DoD held the ANDSF accountable for failures rather than simply performing tasks for them and providing funding regardless of actual progress. SIGAR also found that CSTC-A inconsistently assessed MOD and MOI compliance with the conditions and rarely enforced penalties (stopped commitment letters in 2019, ad hoc or undocumented efforts following).

MINIMIZE COLLATERAL DAMAGE

## COUNTER CORRUPTION

1. (Audit 21-47-AR) SIGAR directed by Senate Committee on Appropriations to update its November 2019 report ... serious problems remained ... the Afghan government should have: (1) created and implemented benchmarks that were specific, verifiable, time bound, and achieved the desired outcome; (2) amended Article 102 of its Constitution or developed and enforced procedures for the arrest and prosecution of members of Parliament; (3) created and maintained a single, comprehensive list of warrants for individuals accused of corruption crimes; (4) provided additional resources to support the declaration and verification of assets by public officials; (5) increased formal and informal cooperation with other international law-enforcement organizations; and (6) provided resources to Financial Transactions and Reports Analysis Center of Afghanistan and other relevant bodies to enable them to conduct regular inspections at *hawaladars* (informal networks for transferring money) and better monitor illicit financial flows.

**(This page intentionally left blank.)**

## APPENDIX B

### CONTENT SUMMARIES: SIGAR LESSONS LEARNED REPORTS

This appendix is similar to Appendix A, but instead provides content summaries for eight of the 11 lessons learned reports that SIGAR published over the period considered by this dissertation. As explained in Chapter 3, these eight reports contain the most relevant recommendations for this dissertation's research questions and overall goals. The three remaining lessons learned reports—*Reintegration of Ex-Combatants*, *Elections*, and *Support for Gender Equality*—are omitted for clarity, to avoid redundancy, or because they lacked recommendations.

The content summaries for the lessons learned reports use original wording. Although conclusions (findings) are included in the summaries, they mostly restate findings already accounted for in the analysis of the quarterly reports. As such, the real value of the lessons learned reports is the recommendations they address directly to the Executive Branch agencies and to Congress, which set up the trace of SIGAR's auditing of failure through the Executive Branch reports and the Congressional Record (Chapter 5).

Even though what follows is original wording, some adjustments had to be made for inconsistencies in the formatting and organization of the various lessons learned reports. For example, several reports separated findings from conclusions, or provided lessons to influence a future notional reconstruction regime (not in Afghanistan). As such, some of what is listed for a particular report may not have been labeled as a conclusion (finding) or recommendation in the report as originally published. Moreover, anything from a particular lessons learned report deemed irrelevant to this dissertation's research questions or overall goals was omitted from that report's summary.

CONCLUSIONS (FINDINGS)

1. Corruption undermined the U.S. mission in Afghanistan by fueling grievances against the Afghan government and channeling material support to the insurgency.
2. The United States contributed to the growth of corruption by injecting tens of billions of dollars into the Afghan economy, using flawed oversight and contracting practices, and partnering with malign powerbrokers.
3. The U.S. government was slow to recognize the magnitude of the problem, the role of corrupt patronage networks, the ways in which corruption threatened core U.S. goals, and that certain U.S. policies and practices exacerbated the problem.
4. Even when the United States acknowledged corruption as a strategic threat, security and political goals consistently trumped strong anticorruption actions.
5. Where the United States sought to combat corruption, its efforts saw only limited success in the absence of sustained Afghan and U.S. political commitment.

KEY RECOMMENDATIONS

1. Congress should consider enacting legislation that makes clear that anticorruption is a national security priority in a contingency operation and requires an interagency anticorruption strategy, benchmarks, and annual reporting on implementation.
2. Congress should consider requiring DOD, State, USAID, and other relevant executive agencies to establish a joint vendor vetting unit or other collaborative effort at the onset of any contingency operation to better vet contractors and subcontractors in the field.
3. The NSC should establish an interagency task force to formulate policy and lead strategy on anticorruption in contingency operations. The task force should encourage NSC principals to factor in the threat of corruption when deciding on and planning such missions.
4. DoD, State, USAID, and the Intelligence Community should each designate a senior anticorruption official to assist with strategic, operational, and tactical planning at headquarters at the onset of and throughout a contingency operation.
5. DoD, State, and USAID should each establish an Office for Anticorruption to provide support, including advice on anticorruption methods, programming, and best practices, for personnel in contingency operations.

6. DoD, State, USAID, Treasury, Justice, and the Intelligence Community should increase anticorruption expertise to enable more effective strategies, practices, and programs in contingency operations.

FINDINGS

1. The U.S. government was ill-prepared to conduct security sector assistance programs of the size and scope required in Afghanistan. The lack of commonly understood interagency terms, concepts, and models for SSA undermined communication and coordination, damaged trust, intensified frictions, and contributed to initial gross under-resourcing of the U.S. effort to develop the ANDSF.
2. Initial U.S. plans for Afghanistan focused solely on U.S. military operations and did not include the development of an Afghan army, police, or supporting ministerial-level institutions.
3. Early U.S. partnerships with independent militias—intended to advance U.S. counterterrorism objectives—ultimately undermined the creation and role of the ANA and ANP.
4. Critical ANDSF capabilities, including aviation, intelligence, force management, and special forces, were not included in early U.S., Afghan, and NATO force-design plans.
5. The United States failed to optimize coalition nations’ capabilities to support SSA missions in the context of international political realities. The wide use of national caveats, rationale for joining the coalition, resource constraints and military capabilities, and NATO’s force generation processes led to an increasingly complex implementation of SSA programs. This resulted in a lack of an agreed-upon framework for conducting SSA activities.
6. Providing advanced Western weapons and management systems to a largely illiterate and uneducated force without appropriate training and institutional infrastructure created long-term dependencies, required increased U.S. fiscal support, and extended sustainability timelines.
7. The lag in Afghan ministerial and security sector governing capacity hindered planning, oversight, and the long-term sustainability of the ANDSF.
8. Police development was treated as a secondary mission for the U.S. government, despite the critical role the ANP played in implementing rule of law and providing static, local-level security nationwide.
9. The constant turnover of U.S. and NATO trainers impaired the training mission’s institutional memory and hindered the relationship building and effective monitoring and evaluation required in SSA missions.

10. ANDSF monitoring and evaluation tools relied heavily on tangible outputs, such as staffing, equipping, and training levels, as well as subjective evaluations of leadership. This focus masked intangible factors, such as corruption and will to fight, which deeply affected security outcomes and failed to adequately factor in classified U.S. intelligence assessments.
11. Because U.S. military plans for ANDSF readiness were created in an environment of politically constrained timelines—and because these plans consistently underestimated the resilience of the Afghan insurgency and overestimated ANDSF capabilities—the ANDSF was ill prepared to deal with deteriorating security after the drawdown of U.S. combat forces.
12. As security deteriorated, efforts to sustain and professionalize the ANDSF became secondary to meeting immediate combat needs.

#### KEY RECOMMENDATIONS

1. The U.S. Congress should consider (1) establishing a commission to review the institutional authorities, roles, and resource mechanisms of each major U.S. government stakeholder in SSA missions, and (2) evaluating the capabilities of each department and military service to determine where SSA expertise should best be institutionalized.
2. The U.S. Congress should consider mandating a full review of all U.S. foreign police development programs, identify a lead agency for all future police development activities, and provide the identified agency with the necessary staff, authorities, and budget to accomplish its task.
3. DoD and State should coordinate all U.S. security sector plans and designs with host-nation officials prior to implementation to deconflict cultural differences, align sustainability requirements, and agree to the desired size and capabilities of the force. DoD and State should also engage with any coalition partners to ensure unity of effort and purpose.
4. Prior to the initiation of an SSA mission—and periodically throughout the mission—DoD should report to the U.S. Congress on its assessments of U.S. and host-nation shared SSA objectives, alongside an evaluation of the host nation’s political, social, economic, diplomatic, and historical context, to shape security sector requirements.
5. DoD should lead the creation of new interagency doctrine for security sector assistance that includes best practices from Afghanistan, Iraq, Bosnia, Kosovo, and Vietnam.
6. DoD should conduct a human capital, threat, and material needs assessment of the host nation and design a force accordingly, with the appropriate systems and equipment.
7. DoD should diversify the leadership assigned to develop foreign military forces, to include civilian defense officials with expertise in the governing and accountability systems required in a military institution.



SIGAR\_LL\_2018\_APR  
PRIVATE SECTOR DEVELOPMENT AND ECONOMIC GROWTH: LESSONS  
FROM THE U.S. EXPERIENCE IN AFGHANISTAN (3)

FINDINGS

1. Afghanistan's significant economic gains in per capita income and growth in sectors such as telecommunications, transport, and construction were largely the result of post-conflict recovery and substantial foreign spending, and were therefore not sustainable.
2. Establishing the foundational elements of the economic system, including sound macroeconomic policies and capacity for public financial management, at the start of reconstruction allowed some successes and set the stage for future development.
3. Optimistic projections for the pace and level of progress did not reflect the realities of the Afghan economy and operating environment, the ongoing conflict, and the capacity constraints of Afghan and U.S. institutions.
4. Afghans have benefited from a more open trade policy, and future benefits from trade agreements and increased regional integration may continue to accrue; however, Afghanistan's physical and institutional infrastructure and political relationships with its neighbors have limited its ability to become a trade hub benefiting from regional commerce and sustainable export markets.
5. The persistence of corruption within the Afghan government, along with uncertainty about and uneven enforcement of tax and regulatory policies, discouraged economic growth.
6. Inadequate understanding or mitigation of the relationships between corrupt strongmen and other powerholders limited the effectiveness of U.S. support to private sector development in generating broad-based economic growth.
7. Neither the Afghan government nor society was adequately prepared for the sudden introduction of a Western-style market economy.
8. The U.S. government's provision of direct financial support to enterprises sometimes created dependent, commercially nonviable entities, as well as disincentives for businesses to use local financial and technical services.
9. The U.S. government's provision of direct financial support to enterprises sometimes created dependent, commercially nonviable entities, as well as disincentives for businesses to use local financial and technical services.
10. Within U.S. government agencies, organizational factors and human resource policies constrained the implementation of private sector development projects.
11. Despite economic growth, estimated poverty, unemployment, and underemployment were not substantially reduced.

### KEY RECOMMENDATIONS

1. At the start of any major reconstruction effort, the National Security Council should direct the creation of an interagency working group led by USAID and staffed at the appropriate levels to plan and coordinate private sector development activities across civilian and military agencies.
2. To the extent possible, State and USAID should focus market interventions at the industry or sector level, rather than selecting and supporting individual firms.
3. USAID should continue to closely team with a host nation's local institutions, such as universities, think tanks, and business associations, to provide technical assistance and training tailored to the local environment and its modes of doing business.
4. USAID should continue to invest human, financial, and time resources in rigorous monitoring, evaluation, and analysis, including establishing a long-term framework that transcends individual projects..
5. Congress may wish to consider creating a long-term private sector development fund to reduce the pressure to use spending levels as a measure of progress and avoid sharp funding fluctuations during reconstruction efforts.

SIGAR\_LL\_2018\_MAY  
STABILIZATION: LESSONS FROM THE U.S. EXPERIENCE IN  
AFGHANISTAN (4)

FINDINGS

1. The U.S. government greatly overestimated its ability to build and reform government institutions in Afghanistan as part of its stabilization strategy.
2. The stabilization strategy and the programs used to achieve it were not properly tailored to the Afghan context.
3. The large sums of stabilization dollars the United States devoted to Afghanistan in search of quick gains often exacerbated conflicts, corruption, and bolstered support for insurgents.
4. Because the coalition prioritized the most dangerous districts first, it continuously struggled to clear them of insurgents. As a result, the coalition couldn't make sufficient progress to convince Afghans in those or other districts that the government could protect them if they openly turned against the insurgents.
5. Efforts by U.S. agencies to monitor and evaluate stabilization programs were generally poor.
6. Successes in stabilizing Afghan districts rarely lasted longer than the physical presence of coalition troops and civilians.
7. Stabilization was most successful in areas that were clearly under the physical control of government security forces, had a modicum of local governance in place prior to programming, were supported by coalition forces and civilians who recognized the value of close cooperation, and were continuously engaged by their government as programming ramped up.

KEY RECOMMENDATIONS

1. State should take the lead in laying out a robust whole-of-government stabilization strategy, USAID should be the lead implementer, and DoD should support their efforts.
2. DoD and USAID should update COIN and stabilization doctrine and best practices to stagger stabilization's various phases, with the provision of reliable and continuous physical security serving as the critical foundation. SIGAR suggests the following blueprint as a model.
3. DoD should develop measures of effectiveness for any CERP-like program in the future.
4. USAID should prioritize the collection of accurate and reliable data for its stabilization projects.
5. DoD and USAID should prioritize developing and retaining human terrain analytical expertise that would allow a more nuanced understanding of local communities..

6. Requiring State, the designated lead on stabilization, to develop and implement a stabilization strategy within a broader campaign strategy and in coordination with USAID and DoD.
7. Requiring USAID, the designated lead on implementation, to develop and implement an M&E plan in coordination with State and DoD..

SIGAR\_LL\_2018\_JUN  
COUNTERNARCOTICS: LESSONS FROM THE U.S. EXPERIENCE IN  
AFGHANISTAN (5)

FINDINGS

1. No counterdrug program undertaken by the United States, its coalition partners, or the Afghan government resulted in lasting reductions in poppy cultivation or opium production.
2. Without a stable security environment, there was little possibility of effectively curtailing poppy cultivation and drug production in Afghanistan.
3. The U.S. government failed to develop and implement counternarcotics strategies that outlined or effectively directed U.S. agencies toward shared goals.
4. Eradication and development assistance efforts were not sufficiently coordinated or consistently implemented in the same geographic locations.
5. Counternarcotics goals were often not incorporated into larger security and development strategies, which hindered the achievement of those goals and the wider reconstruction effort.
6. Counternarcotics efforts were not a consistent priority at the most senior levels of the U.S. or Afghan government.
7. Eradication efforts, including compensated eradication, had no lasting impact on poppy cultivation or national-level drug production.
8. The failed U.S. push for aerial spraying damaged the U.S.-Afghan relationship and unity of effort in the coalition's counterdrug mission.
9. Alternative development programs were too short-term and often relied on the simple substitution of other crops for poppy. These programs did not bring about lasting reductions in opium poppy cultivation and sometimes even contributed to increased poppy production.
10. In limited areas with improved security and greater economic opportunities, some Afghans were able to diversify their livelihoods away from opium poppy. However, local reductions in poppy cultivation were almost always short-lived or offset by increases elsewhere.
11. U.S. support helped Afghan counterdrug units develop promising capacity and become trusted partners. However, these units did not have a strategic impact on the drug trade due to insecurity, corruption and poor capacity within the criminal justice system, and lack of high-level support from the Afghan government.
12. Poor-quality estimates of poppy cultivation levels, eradication numbers, and drug money going to the insurgency made it more difficult for policymakers to accurately assess the problem and determine effective policy responses.
13. The counternarcotics performance metrics used in Afghanistan, particularly the overemphasis on annual estimates of poppy cultivation and eradication, contributed to ineffective policy decisions.

## KEY RECOMMENDATIONS

1. The U.S. government should finalize its revised counternarcotics strategy for Afghanistan. This strategy should prioritize efforts to disrupt drug-related financial flows to insurgent and terrorist groups, promote licit livelihood options for rural communities, and combat drug-related corruption within the Afghan government.
2. Congress should consider strengthening counterdrug reporting requirements, as set out in the Foreign Assistance Act of 1961, as amended, and in Section 706(1) of the Foreign Relations Authorization Act for FY 2003 (Public Law 107-228), to include indicators of long-term drug production trends, such as crop diversification, income levels, and the number of people dependent on the drug trade for their livelihood.
3. Congress should consider requiring certification from the Secretary of State that viable alternative livelihoods are in place and potential negative outcomes have been considered prior to the obligation of funding for drug-crop eradication.
4. U.S. agencies responsible for counternarcotics efforts in major drug-transit or drug-producing countries should focus their eradication efforts in areas that are more secure, have persistent state presence, and offer more diverse livelihood opportunities.
5. The USAID Administrator should require an assessment of the potential impact a development project could have on illicit crop cultivation prior to obligating funds for development programs in major drug-transit or drug-producing countries.
6. USAID should have primary responsibility for designing and administering development programs in drug-producing countries. INL should focus on areas where it has a comparative advantage, such as strengthening the rule of law, building law enforcement and interdiction capacity, and initiating demand-reduction programs.
7. State, DoD, and Justice should consider supporting small, specialized counternarcotics units as a means to build host-nation counterdrug capacity.

SIGAR\_LL\_2019\_JUN  
DIVIDED RESPONSIBILITY: LESSONS FROM U.S. SECURITY SECTOR  
ASSISTANCE EFFORTS IN AFGHANISTAN (6)

FINDINGS

1. No single person, agency, military service, or country has ultimate responsibility for or oversight of all U.S. and international activities to develop the ANDSF and the Ministries of Defense and Interior. Instead, the NATO-led Resolute Support Mission relies on command directives and orders to provide overarching guidance and less formal mechanisms, such as weekly operations and intelligence briefings between Resolute Support and USFOR-A, to coordinate military activities.
2. SSA efforts in Afghanistan have been hindered by the lack of clear command-and-control relationships between the U.S. military and the U.S. Embassy, as well as between ministerial and tactical advising efforts. This has resulted in disjointed efforts to develop ANDSF capabilities.
3. There is no formal mechanism to resolve conflicts between SSA activities led by the United States through CSTC-A, and those conducted by other national embassies, international governmental organizations, or nongovernmental organizations working directly with the Afghan government. While international working groups and coordination boards have been created to resolve conflicts, they are often temporary and lack authority.
4. The SSA mission in Afghanistan lacked an enduring, comprehensive, expert-designed plan that guided its efforts. As a result, critical aspects of the advisory mission were not unified by a common purpose, nor was there a clear plan to guide equipping decisions over time.
5. DoD organizations and military services were often not assigned ownership of key aspects of the SSA mission. Responsibilities for developing ANDSF capabilities were divided among multiple agencies and services, each of which provided advisors who were usually deployed for no longer than one year.
6. Most pre-deployment training did not adequately prepare advisors for their work in Afghanistan. Training did not expose advisors to Afghan systems, processes, weapons, culture, and doctrine. It also did not expose advisors to other parts of the advisory efforts, nor did it link advisors who operated at different tactical, operational, and ministerial levels.
7. The U.S. government has taken incremental steps to improve SSA activities, such as creating the MODA program, implementing core aspects of defense institution building, and deploying advisor units like the SFABs. However, these capabilities have not been fully realized.

8. The United States has not adequately involved the Afghans in key decisions and processes. As a result, the United States has implemented systems that the Afghans will not be able to maintain without U.S. support.
9. The NATO command structure had benefits and drawbacks. While NATO's command structure broadened international military SSA coordination, it complicated U.S. interagency coordination.

KEY RECOMMENDATIONS

1. The Joint Staff should create a DoD-led and Pentagon-based Security Cooperation Coordination Cell for Afghanistan with the mission of improving coordination of all SSA activities. The staff assigned to this organization should be required to serve at least a three-year tour with regular deployments into Afghanistan.



SIGAR\_LL\_2021\_JUL  
THE RISK OF DOING THE WRONG THING PERFECTLY: MONITORING  
AND EVALUATION OF RECONSTRUCTION CONTRACTING IN  
AFGHANISTAN (10)

FINDINGS

1. The assumption was that work completed well would lead to good results. However, it is possible to do the wrong thing perfectly. As implemented, even if M&E systems were able to determine that work was completed well, those systems did not always determine whether good work was actually contributing to achievement of strategic U.S. goals.
2. Although there were some exceptions, DoD, State, and USAID generally placed more emphasis on tracking inputs and outputs than on assessing impact.
3. DoD, State and USAID now have relatively robust M&E—or M&E-like—systems in place. But in practice, M&E was often treated more like a compliance exercise than a genuine opportunity to learn and adapt programming and strategy.
4. DoD, State, and USAID began to place more emphasis on deliberate and methodical monitoring and evaluation during the 2009 to 2012 surge period. The trend during and shortly after this period was towards increasingly institutionalized and complex M&E, particularly at State and DoD.
5. Pressure to demonstrate that gains were being made discouraged candid assessment of progress toward outcomes and impacts, and often led to selective or overly positive reporting.
6. Although agencies developed processes to weed out programs and projects that were unlikely to succeed and to change course on those that were not working, these processes were not always fully used, undermining the fundamental purpose of M&E.
7. Frequently, program- and project-level metrics reflected what was easy to measure rather than what was most relevant. Discrete, quantitatively-oriented metrics had a tendency to oversimplify what constituted “success.”
8. Confusion about what data mattered, in conjunction with a compulsion to overmeasure, led to a tendency to collect data with little actual assessment value.
9. Reporting and administrative requirements can occupy valuable staff time that could otherwise be spent on programs or projects themselves. Contracting officer’s representatives were often overworked, in part because of M&E and oversight requirements, an issue exacerbated by personnel shortages and short rotations.

10. Some of the most useful, but also most challenging, aspects of M&E systems—such as policies requiring the development of robust, evidence-based models that connect programs and projects to higher-order strategic outcomes and that are periodically reassessed—exist on paper, but are not always implemented in meaningful ways.
11. Key aspects of existing M&E policies have the potential to be very useful for improving both programmatic and strategic efficacy in Afghanistan and elsewhere, if they are fully embraced and implemented.

#### KEY RECOMMENDATIONS

1. When reporting claimed successes to external stakeholders such as the Congress and the public, the Secretary of Defense, Secretary of State, and Administrator of USAID should report only those claims that can be supported by multiple data points, and acknowledge any important context, qualifications, and data limitations.
2. To maximize the effectiveness of future reconstruction programming, the Secretary of Defense, Secretary of State, and the Administrator of USAID should determine the 10 most successful and 10 least successful reconstruction programs or projects of their respective department or agency. The determination should be based on the extent to which the programs or projects contributed to the accomplishment of U.S. strategic goals, and should include a detailed explanation of how the programs and projects were evaluated and selected. Its findings should be incorporated into future planning, including planning for reconstruction-like programs or projects in other countries, if applicable.
3. The Administrator of USAID should ensure that project evaluations are properly adhering to USAID policy to provide “specific, concise” conclusions that can be “readily understood,” and to “objectively evaluate [a] strategy, project, or activity.”
4. The Secretary of State should ensure that regular progress reviews of contracted programs adequately and consistently “test theory of change hypotheses,” as encouraged by State’s M&E policy.
5. The Secretary of State should ensure that evaluations of reconstruction programs and projects in Afghanistan and other contingency environments properly comply with standards of “usefulness” and “methodological rigor” articulated in State’s M&E policy.
6. The Secretary of Defense should ensure that a requirement is in place to assess the impact of all major reconstruction programs it implements in the future, including those that are not typically part of DoD’s core mission, such as those intended to benefit host-nation civilians.

LESSONS Key lessons that span the entire 20-year campaign:

1. Strategy: The U.S. government continuously struggled to develop and implement a coherent strategy for what it hoped to achieve.
2. Timelines: The U.S. government consistently underestimated the amount of time required to rebuild Afghanistan, and created unrealistic timelines and expectations that prioritized spending quickly. These choices increased corruption and reduced the effectiveness of programs.
3. Sustainability: Many of the institutions and infrastructure projects the United States built were not sustainable.
4. Personnel: Counterproductive civilian and military personnel policies and practices thwarted the effort.
5. Insecurity: Persistent insecurity severely undermined reconstruction efforts.
6. Context: The U.S. government did not understand the Afghan context and therefore failed to tailor its efforts accordingly.
7. Monitoring and Evaluation: U.S. government agencies rarely conducted sufficient monitoring and evaluation to understand the impact of their efforts.

KEY QUESTIONS FOR POLICYMAKERS

- What kind of mandate and funding would the Congress need to give State in order to develop the expertise and bandwidth to effectively manage reconstruction strategy and operations? How can that mandate be made strong enough to continue and thrive even without an ongoing large-scale reconstruction mission?
- As these missions often grow slowly, what mandates, training, and resources do agencies need in order to plan for long-term efforts to reduce violent conflict, even while those efforts are still small in scale?
- How can the Congress give U.S. agencies the room to plan for long-term engagement, even if policymakers are unsure of their own long-term commitment? What does oversight look like if even low-cost engagements in conflict-affected environments require long-term planning?
- How can the Congress motivate U.S. agencies to reject unsustainable programs and projects? How might the Congress reward agencies for spending less than anticipated, especially if the shortfall was caused by a recognition that spending any more would have been unsustainable or counterproductive?

- What changes to the budgets of State and USAID would be necessary to create personnel structures that would enable them to staff reconstruction missions and conflict-related crises? As the U.S. commitment to a reconstruction mission grows, what attributes would these personnel structures need to already have to ensure they can grow in a way that does not substantially hurt the quality of staffing?
- What exit criteria do U.S. agencies need to develop to determine when an area has become too dangerous for programs to continue? When those criteria are reached, what funding mechanisms need to be in place so that the program can evolve with conflict dynamics, rather than be derailed by them?
- How can host nation officials be given more voice in determining which areas are too dangerous for programs to be administered?
- How can the Congress motivate agencies to prepare for reconstruction missions? What oversight model would best encourage agencies to develop local understanding of populations and institutions as a precondition for effective programming?
- How might the Congress change the way it oversees agencies working in conflict-affected environments so that it increases both its expectations and funding for M&E? How can the Congress encourage thoughtful experimentation and normalize failure, as long as both lead to demonstrable learning in reconstruction?

**(This page intentionally left blank.)**

## **APPENDIX C**

### **SIGAR AND THE DOD STATUTORY REPORTS**

This appendix summarizes the Department of Defense semi-annual reports to Congress, prescribed first by Sections 1230 and 1231 of the fiscal year 2008 National Defense Authorization Act (NDAA), and then subsequently by section 1225 of the fiscal year 2015 NDAA (with the change in section number and statute marking the transition from the International Security Assistance Force to Resolute Support). There are 17 reports total for the period considered by this dissertation. Every report led with a section about U.S. strategy and objectives in Afghanistan, which outlined the mission, lines of effort, strategy, and objectives, and well as provided a statement of operationalization and a statement about diplomatic and development efforts (“other instruments”). These elements as listed use original wording from the reports.

As previously explained, summarizing the DoD reports and investigating them longitudinally indicates whether SIGAR’s findings and recommendations seemed to influence changes in strategy, operational approach, or program management. This analysis is contained in Chapter 5 and the Conclusion.

DoD\_1230\_2012\_DEC

SIGAR MENTIONS (#): 1

CONTEXT OF SIGAR MENTIONS

- TF 2010 (USFOR-A vendor vetting process) working with

REPORT SUMMARY

- ISAF surge complete
- Overall security progress (security of populated areas)
- Unsuccessful insurgent military offensive
- ANSF continuing to transition to “take the lead”
- Improving cooperation with Pakistan
- Signing of U.S.-Afghanistan Strategic Partnership Agreement, negotiation of Bilateral Security Agreement, NATO Chicago Summit, Tokyo Mutual Accountability Framework
- Limitations in Afghan governance and development
- ISAF shift to the Security Force Assistance (SFA) model

MISSION (CHANGE?): (Goal) Disrupt, dismantle, and defeat al-Qaeda, and to prevent its return to Afghanistan or Pakistan.

LINES OF EFFORT (CHANGE?)

1. Complete the process of Transition to full Afghan sovereignty in accordance with the Lisbon timeline.
2. Continue to improve the capabilities of the Afghan government and security forces through an integrated civilian-military campaign.
3. Implement a long-term partnership with Afghanistan.
4. Support talks among Afghans on reconciliation and a negotiated peace.
5. Enlist regional support for Afghan stability.

STRATEGY (CHANGE?)

- N/A

OBJECTIVES (CHANGE?)

- Deny safe haven to al-Qaeda.
- Deny the Taliban the ability to overthrow the Afghan government.

DoD\_1230 & 1231\_2013\_JUL

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- ANSF in the lead
- Insurgency failed to achieve campaign objectives, narrative undermined (RE: foreign occupation, abandonment)
- Transition on track (district-level accounting for the formal “in the lead” bit for ISAF-RS authority transition)
- Mixed cooperation with Pakistan
- U.S.-Afghan relations (in the context of Bilateral Security Agreement negotiations, Karzai’s intransigence)
- Continued challenges with Afghan governance and development
- ISAF shift to SFA mission

MISSION (CHANGE?): (Goal) Disrupt, dismantle and defeat al-Qaeda (AQ) and to prevent Afghanistan from being a safe haven for international terrorism.

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- N/A

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) To accomplish these objectives, U.S. and coalition forces will continue to degrade the Taliban-led insurgency in order to provide time and space for ANSF and GIRoA to increase capacity so they can assume full responsibility for Afghanistan’s security by the end of 2014. This will

enable Afghanistan to achieve a level of increasing internal stability so that it no longer represents a threat to regional stability or international security.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) Diplomatic efforts continue to complement military operations. The United States and the international community support Afghan reconciliation efforts with the Taliban as a means to a political solution to the conflict.



DoD\_1230 & 1231\_2013\_NOV

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- ANSF in the lead → “Afghan security forces are now successfully providing security for their own people, fighting their own battles, and holding the gains made by ISAF in the last decade. This is a fundamental shift in the course of the conflict ...” (but increased ANSF casualties, insurgency consolidated gains in rural areas, ANSF dependency on advising and enabling support)
- Insurgent narrative undermined (RE: foreign occupation, abandonment)
- Transition on track
- Improved cooperation with Pakistan
- U.S.-Afghan relations
- Continued challenges with Afghan governance and development

MISSION (CHANGE?): (Goal) No change.

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- N/A

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) To accomplish these objectives, U.S. and coalition forces will continue to degrade the Taliban-led insurgency in order to provide time and space for ANSF and GIRoA to increase capacity, so they can assume full responsibility for Afghanistan’s security by the end of 2014. These are necessary conditions to enable Afghanistan to achieve a level of internal stability that will ensure it no longer represents a threat to regional stability or international security.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) No change.

DoD\_1230 & 1231\_2014\_APR

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- ANSF confident as they remain in the lead
- ANSF supported a historic election process
- Insurgents unable to accomplish stated goals
- U.S.-Afghan relations (Karzai deferred BSA to successor)
- Cross border relations with Pakistan (tense with Afghanistan, middling cooperation with U.S., continued sanctuary for Afghan insurgency)
- Continued challenges with Afghan governance and development
- Progress toward security and stability → “ANSF capability is no longer the biggest uncertainty facing Afghanistan”

MISSION (CHANGE?): The U.S. presence in Afghanistan aims to defeat al-Qaeda and its affiliates, contribute to regional and international peace and stability, and enhance the ability of Afghanistan to deter threats against its sovereignty, security, and territorial integrity. Our mission provides time and space for the ANSF and GIRoA to increase capacity and assume full responsibility for Afghanistan's security by the end of 2014.

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- N/A

OBJECTIVES (CHANGE?)

- N/A

STATEMENT OF OPERATIONALIZATION (CHANGE?) N/A

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) Diplomatic efforts continued to complement military efforts. The United States and the international community continued to encourage Afghan reconciliation efforts with the Taliban as a means to a political solution to the conflict.

DoD\_1230 & 1231\_2014\_OCT

SIGAR MENTIONS (#): 2

CONTEXT OF SIGAR MENTIONS

- Requirements review for final C-130H delivery to the AAF
- Shortcomings in ANSF inventory management system for weapons

REPORT SUMMARY

- Transitioning to long-term partnership (timings and force levels for Resolute Support and the U.S. CT mission)
- Moving towards a political transition (Ghani assuming the presidency, finalizing BSA)
- ANSF in the lead for security
- Coalition preparation for transition to Resolute Support
- Resilient insurgency unable to accomplish stated goals
- Continued challenges and opportunities for future relations with Pakistan
- Continued challenges with Afghan governance and development
- Progress toward security and stability (concern on slowing Afghan economy)

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- N/A

OBJECTIVES (CHANGE?)

- Disrupt threats posed by remnants of core al-Qaeda
- Support Afghan security forces
- Give the Afghan people the opportunity to succeed as they stand on their own.

STATEMENT OF OPERATIONALIZATION (CHANGE?) To accomplish these objectives, the United States will participate in a NATO-led non-combat train, advise, and assist mission with the Afghan National Security Forces at the army corps and police zone echelons and above. Simultaneously, the U.S. CT mission will continue to target al-Qaeda and its affiliates in Afghanistan to degrade their capability to target the United States and its allies. As the TAA and CT missions continue over the next two years, the U.S. presence in Afghanistan will undergo a phased reduction, from a force level of 9,800 personnel at the beginning of 2015 to the establishment of a DoD-led security cooperation organization based in Kabul by the end of 2016.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) No change.

DoD\_1224 & 1225\_2015\_JUN

SIGAR MENTIONS (#): 1

CONTEXT OF SIGAR MENTIONS

- Audit of ANA and ANP pay systems

REPORT SUMMARY

- Opportunities and challenges with the new Unity Government
- Transition from ISAF to Resolute Support
- Shift from the combat mission (U.S. operations more narrowly focused)
- Development of ANDSF (not fully independent, concern about reaction to insurgent offensives in Kunar and Kunduz, challenges with ANP, effectiveness as a function of leadership quality, critical capability gaps, AAF pilot and maintenance shortfalls)
- Status of ministerial advising
- Threat environment (Islamic State emergence, continued resiliency of the insurgency)
- Relations between Afghanistan and Pakistan (showing improvement)

MISSION (CHANGE?): This report appears to be the transition from talking about a “U.S. mission in Afghanistan” to the military missions associated with Resolute Support and CT.

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- Work with the international community to provide financial and advisory support to the Afghan government to enable well-trained, equipped, and sustainable ANDSF to secure Afghanistan.
- Conduct U.S. counterterrorism operations to defeat core al-Qaeda, disrupt other extremists, and ensure Afghanistan does not again become a safe haven for terrorist attacks on the United States, U.S. persons overseas, and Allies and partners.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) N/A

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) N/A

DoD\_1225\_2015\_DEC

SIGAR MENTIONS (#): 2

CONTEXT OF SIGAR MENTIONS

- Audit report on Afghan Local Police
- USFOR-A incorporation of SIGAR recommendations (boilerplate statement RE: holding Afghan ministries accountable)

REPORT SUMMARY

- Threat environment and security conditions (deterioration of overall security situation, concern on ISIS presence in the east, decrease in cooperation between Afghanistan and Pakistan)
- ANDSF development (can clear areas but not hold, increased casualties, critical capability gaps, AUP control over ALP)
- Ministerial capacity
- Importance of the National Unity Government

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No change.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) With support from the Afghan government and the Afghan people, U.S. forces are conducting two well-defined and complementary missions as part of Operation Freedom's Sentinel (OFS) to achieve U.S. objectives and build upon the gains of the last 14 years (reference to TAA under NATO-led Resolute Support and CT).

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) The U.S. and Afghan governments agree that the best way to ensure lasting peace and security in Afghanistan is reconciliation and a political settlement with the Taliban. Success of an Afghan-led peace process will require the Taliban and other armed opposition groups to end violence, break ties with international terrorist groups, and accept Afghanistan's constitution, including its protections for the rights of women and under-represented groups. In the meantime, developing ANDSF capabilities, Afghan security ministry capacity, and supporting Afghan leadership are critical to enabling the Afghan government to secure the country against a persistent insurgent threat.

DoD\_1225\_2016\_JUN

SIGAR MENTIONS (#): 1

CONTEXT OF SIGAR MENTIONS

- USFOR-A incorporation of SIGAR recommendations (boilerplate statement RE: holding Afghan ministries accountable)

REPORT SUMMARY

- Threat environment and security conditions (security situation dominated by resilient insurgency, Afghan government retains all major population centers and key LOCs + deny TB “strategic ground,” increased casualties, record high CIVCAS)
- ANDSF development (uneven performance but continuing to improve on balance, critical capability gaps, force allocation and posture limitations, reactionary strategy, ASSF most capable but overused, AAF aerial fires capability 3x greater than previous year)
- Ministerial capacity (struggle with log and maintenance support, personnel management, and readiness reporting; problems with attrition; MoI attempts to address corruption, new zone structure for ANP; cross-ministry coordination challenges)
- ANDSF funding

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No change.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) The U.S. and Afghan governments agree that the best way to ensure lasting peace and security in Afghanistan is reconciliation and a political settlement with the Taliban. The United States continues to support an Afghan-led, Afghan-owned reconciliation process as the surest path to peace in Afghanistan and supports any process that will include violent extremist groups putting down their weapons. The success of an Afghan-led, Afghan-owned peace process will require the Taliban and other armed opposition groups to end violence, break ties with international terrorist groups, and accept Afghan constitutional safeguards for women and ethnic minorities. As the Afghan government works toward this end, developing ANDSF capabilities, improving MoD and MoI capacity, and supporting Afghan leadership are critical to enabling the Afghan government to secure the country against a persistent insurgent threat.

DoD\_1225\_2016\_DEC

SIGAR MENTIONS (#): 1

CONTEXT OF SIGAR MENTIONS

- No change.

REPORT SUMMARY

- Threat environment and security conditions (resilient insurgency and myriad of terrorist and criminal networks, but Afghan government in control of all major population centers and key LOCs; increased mid-level dialogue between Afghanistan and Pakistan, but sanctuary intact; cross-border firing incidents)
- ANDSF development (repelled several major TB attacks against provincial capitals, offensive maneuver capability still limited, modest improvement in ANA-ANP coordination, continued overreliance on ASSF, inconsistent leadership quality affecting operations)
- Ministerial capacity (progress in procurement and budgeting, but log, maintenance, and personnel management still deficient; trying to institute operational readiness cycles; varied effectiveness in ANP zone HQs; GVHR being ignored; some signs of improvement in cross-ministerial coordination)
- ANDSF funding

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No change.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) No change.

DoD\_1225\_2017\_JUN

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- Threat environment and security conditions (continuing threat from ~20 insurgent or terrorist networks, limited TB successes and ANDSF now only “generally capable” of protecting major population center, TB exploiting rural areas since ANDSF failed to consolidate gains and establish presence there, erosion of PAK cooperation possibly due to cross-border attacks)
- Explication of Ghani’s ANDSF “Road Map”
- ANDSF development (increased ability to conduct strategic and operational planning as well as integrate combat enablers, ANA better than ANP at ORC management, ASSF continued misuse)
- Improving transparency and accountability (corruption critical vulnerability → “good leadership” is the key to solve; Afghan system (Core-IMS) to track warehouse inventories; conditions setting for APPS)
- ANDSF funding

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No change.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?) No change.



DoD\_1225\_2017\_DEC

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- New South Asia strategy ... not a return to U.S.-led combat operations
- Kabul Compact
- Four ANDSF Road Map priorities: doubling the size and capabilities of the Afghan Special Security Forces (ASSF); expanding and modernizing the Afghan Air Force (AAF); improving leadership development; and countering corruption.
- Past fighting season “more successful” than the previous three
- High profile attacks unchanged
- Increase of U.S. forces “lowered the risk to the mission”

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?) New South Asia strategy

- Continue to support the Afghan government and security forces in the fight against the Taliban, al-Qa’ida, ISIS, and other insurgents and terrorists to strengthen the Afghan government and prevent the reestablishment of international terrorist safe-havens in Afghanistan.
- Shift from a time-based approach to a conditions-based one.
- The new policy will increase U.S., NATO, and RS partner support to Afghanistan, while simultaneously improving the effects of that support with more tactical-level TAA and combat enablers.
- Strategy integrates U.S. military efforts with the State Department’s diplomatic efforts to ensure sustainable, enduring outcomes (U.S. diplomatic, military, and economic resources are aligned in support of a negotiated settlement).

OBJECTIVES (CHANGE?) U.S. interests in Afghanistan include the protection of the U.S. homeland, U.S. citizens, and our interests abroad. Objectives in support of that interest:

- Defeat threats posed by al-Qa’ida and ISIS-K
- Support the ANDSF
- Give the Afghan people the opportunity to succeed and stand on their own.

STATEMENT OF OPERATIONALIZATION (CHANGE?) Basically the same, but uplift of personnel to provide TAA below Corps level

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?)

- The U.S. and Afghan Governments agree that the best way to ensure lasting peace and security in Afghanistan is a durable political settlement that includes the Taliban. The United States supports an Afghan-led reconciliation process and supports any mechanism that leads violent extremist organizations (VEO) to lay down their arms. Crippling the will of the Taliban to continue fighting, thereby compelling them to negotiate with the Afghan Government is the key to new South Asia Strategy.
- The new strategy calls for a regional approach to stability in South Asia. The pillars of the strategy include: building a broad, regional consensus for a stable Afghanistan; emphasizing regional integration and cooperation; stressing cooperation in an Afghan-led peace process; and holding countries accountable for the use of proxies or other asymmetric means to undermine stability and regional confidence. DoD will be a part of a whole-of-government, regional strategy to isolate the Taliban from sources of external support and to mitigate any malign influence from outside actors.

DoD\_1225\_2018\_JUN

SIGAR MENTIONS (#): 1

CONTEXT OF SIGAR MENTIONS

- CSTC-A actions in acknowledgment of lack of credibility or effectiveness of conditionality

REPORT SUMMARY

- Conditions-based strategy “breathed new life” into the ANDSF and Afghan government, sowed new doubt in the Taliban
- Afghan government-initiated, two-pronged political settlement without preconditions
- ANSF retained control of all provincial capitals
- Kabul Enhanced Security Zone IRT high-profile attacks
- Taliban continued receipt of external support from regional actors

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?) Logical framework for success in Afghanistan (R4+S concept)

- Reinforce (funding and troop commitments)
- Realign (realignment of U.S. military and civilian assistance and political outreach to target key areas under Afghan government control)
- Regionalize (expand burden sharing, neutralize potential spoilers to U.S. and Coalition efforts, limit threats to the United States and our allies and partners, and develop and support a durable political settlement in Afghanistan)
- Reconcile
- Sustain (efforts to achieve a sustainable political outcome in Afghanistan must be feasible, fall within fiscal constraints, and those that the Afghan government can sustain in the future with minimal U.S. and international financial support)

OBJECTIVES (CHANGE?) The United States has a single vital national interest in Afghanistan: to prevent it from becoming a safe-haven from which terrorist groups can plan and execute attacks against the U.S. homeland, U.S. citizens, and our interests and allies abroad.

- (Otherwise no change.)

STATEMENT OF OPERATIONALIZATION (CHANGE?) OFS became CENTCOM main effort mission, otherwise no change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?)

- N/A

DoD\_1225\_2018\_DEC

SIGAR MENTIONS (#): 1

CONTEXT OF SIGAR MENTIONS

- No change.

REPORT SUMMARY

- “The combination of military escalation and diplomatic initiative have made a favorable political settlement more likely than at any time in recent memory.”
- Military situation at an impasse ... ANDSF control major population centers, the Taliban large portions of the rural areas; increased casualties on both sides; ASSF still overperforming
- Benefits of SFAB deployment, tailor advisory approach
- “Elections, increased diplomatic efforts, and social and religious pressure on the Taliban this reporting period have generated optimism within the Afghan government and ANDSF that a durable and inclusive settlement with the Taliban is possible.”

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No real change, but statement that “the principal goal of the South Asia Strategy is to conclude the war in Afghanistan on terms favorable to Afghanistan and the United States.”

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?)

- N/A

DoD\_1225\_2019\_JUN

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY Increasingly hyperbolic, self-aggrandizing statements that are not really falsifiable ...

- New operational design (new COMRS/COM USFOR-A) to synch CT with increased ANDSF operations, focus TAA efforts to the “point of need”
- SARA (Khalizad) efforts
- ANDSF continued to “improve its ability to fight the insurgents,” most hard-fought winter campaign since 2002
- “Unprecedented” levels of cooperation and coordination between USFOR-A and ANDSF which resulted in more focused, successful military campaign
- ISIS-K territorial gains in the east
- ANDSF continues requirement for sustained TAA and financial support to overcome shortfalls (struggles to maintain, account for, and distribute equipment and material throughout the country, properly manage facilities, and adhere to strict training and reset cycles)
- ASSF needs fires, lift, and intelligence, surveillance, and reconnaissance (ISR) support to maintain peak combat effectiveness
- “Together, the new operational design and the current U.S. military footprint represent the most efficient use of small numbers and resources to generate combat power and battlefield effects since the opening year of the war in Afghanistan.”

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No change.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?)

- N/A

DoD\_1225\_2019\_DEC

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- Defined success of campaign plan as Taliban not seizing any provincial centers
- Taliban “fight and talk” strategy with no reduction in violence (U.S./SARA suspended negotiations with them)
- Focused advisory efforts on “decisive people, places and processes” to have greatest impact on ANDSF development ... optimize advising effort through networked approach across the Coalition and from ministerial to tactical level
- Sustained levels of violence → ANDSF attrition outpaced recruitment
- ASSF and AAF continue to grow in effectiveness

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No change.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?)

- N/A

DoD\_1225\_2020\_JUN

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- U.S. agreement to conditions-based, phased withdrawal pursuant to February 2020 agreement with the Taliban; no start date for Intra-Afghan Negotiations (IAN)
- A lot of self-congratulation about the CSAR and Regional Targeting Teams ... “network has evolved to facilitate national-level crisis response, expedite intelligence sharing, and conduct broad targeting through predictive analysis to preempt Taliban violence.”
- Again, defining success through TB not seizing provincial centers
- TB contested several portions of main GLOCs and threatened some district centers (took Yamgan in Badakhshan Province, but lost two in Jowzjan)
- ISIS-K dislodges, partly due to the TB fighting them
- Continued positive reports on ASSF and AAF
- Continued expected reliance on contracted logistic support and donor funding to sustain combat operations
- Institutional capacity development focus on pay systems, maintenance, food distribution, and supply management

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- No change.

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?)

- N/A

DoD\_1225\_2020\_DEC

SIGAR MENTIONS (#): 0

CONTEXT OF SIGAR MENTIONS

- N/A

REPORT SUMMARY

- Violence levels above seasonal norms for past six months
- Despite territorial losses, ISIS-K ability to plan and execute high-profile attacks in urban areas
- Dissolution of ALP (transitioned to ANP or ANA Territorial Forces)
- APPS implementation
- ANDSF execution of Joint Orders to reduce casualties at checkpoints and improve coordination among the various ANDSF components.

MISSION (CHANGE?): N/A

LINES OF EFFORT (CHANGE?)

1. N/A

STRATEGY (CHANGE?)

- Changes to strategic environment vis-à-vis Afghan Peace Negotiations (APN), force drawdown and descoping of RS footprint

OBJECTIVES (CHANGE?)

- No change.

STATEMENT OF OPERATIONALIZATION (CHANGE?) No change.

STATEMENT ABOUT OTHER INSTRUMENTS (CHANGE?)

- N/A



**(This page intentionally left blank.)**

## **APPENDIX D**

### **SIGAR AND THE CONGRESSIONAL RECORD**

This appendix compiles and summarizes the references to SIGAR's work in the Congressional Record, legislative history, and committee meetings over the period considered by this dissertation. The compilation and summary process involved keyword searches to flag a specific record, and then reading the record in detail to determine the context of the SIGAR and/or John Sopko references. Since most legislation is never passed into law, the legislative history is broken down between "Became Law" and merely "Introduced." As explained in the Introduction, Chapter 2, and Chapter 5, several different committees in both the House of Representatives and the Senate had equity in SIGAR's work, with the Armed Services, Foreign Affairs, and Oversight committees being the most prominent.

Similar to Appendix C and the Department of Defense reports, the summaries here enable a trace of SIGAR's influence on Congressional activity for the period considered by this dissertation. They also provide a cross-check to influence claimed by SIGAR in the quarterly reports, John Sopko's 20+ testimonies to Congressional committees, and the numerous inquiry and alert letters that SIGAR sent to Executive Branch and Congressional principals (several of which are referenced in the footnotes, especially in Chapter 4).

## Congressional Record

1. Daily Digest - CONGRESSIONAL PROGRAM AHEAD; Congressional Record Vol. 158, No. 120  
10 September 2012
2. Daily Digest - CONGRESSIONAL PROGRAM AHEAD; Congressional Record Vol. 158, No. 125  
17 September 2012
3. INTRODUCTION OF BILLS AND JOINT RESOLUTIONS; Congressional Record Vol. 158, No. 117  
02 August 2012
  - S. 3505. A bill to ensure the efficient use of taxpayer dollars in construction-related contracts for reconstruction efforts in Afghanistan by requiring reporting to Congress by Federal agencies that refuse to implement, or only partially concur with, SIGAR recommendations to seek reimbursement for failure by a contractor or subcontractor to successfully complete a contract due to poor contractor performance, cost overruns, or other reasons; to the Committee on Homeland Security and Governmental Affairs.
4. Daily Digest - COMMITTEE MEETINGS FOR 2012-09-20; Congressional Record Vol. 158, No. 127  
19 September 2012
5. Daily Digest - COMMITTEE MEETINGS FOR 2012-09-13; Congressional Record Vol. 158, No. 122  
12 September 2012
6. Daily Digest - House Committee Meetings; Congressional Record Vol. 158, No. 128  
20 September 2012
7. Daily Digest - House Committee Meetings; Congressional Record Vol. 158, No. 123  
13 September 2012
8. CORRESPONDENCE REGARDING AFGHANISTAN/PAKISTAN STUDY GROUPS; Congressional Record Vol. 158, No. 166  
December 21, 2012
  - Negative remarks by Frank R. Wolf to Obama administration citing SIGAR reports.
9. EXPLANATORY STATEMENT SUBMITTED BY MR. ROGERS OF KENTUCKY, CHAIRMAN OF THE HOUSE COMMITTEE ON APPROPRIATIONS REGARDING THE HOUSE AMENDMENT TO THE SENATE AMENDMENT ON H.R. 3547, CONSOLIDATED...; Congressional Record Vol. 160, No. 9  
January 15, 2014
  - SIGAR fully funded for FY14.

10. INSULAR AREAS AND FREELY ASSOCIATED STATES ENERGY DEVELOPMENT; Congressional Record Vol. 160, No. 151  
December 11, 2014
  - SIGAR funding viz. OCO.
11. TEXT OF AMENDMENTS; Congressional Record Vol. 159, No. 165  
November 19, 2013
  - Finding RE: security support for Afghan women and girls.
  - Direct SIGAR review of long-term plan of ANSF aviation capabilities.
12. DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2015; Congressional Record Vol. 160, No. 96  
June 19, 2014
  - Paul Gosar amendment to deny additional funding for patrol boat storage, cited SIGAR Alert Letter.
13. TEXT OF AMENDMENTS; Congressional Record Vol. 159, No. 167  
November 21, 2013
  - Finding RE: development of a comprehensive anti-corruption strategy in Afghanistan.
14. HOWARD P. "BUCK" McKEON NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2015; Congressional Record Vol. 160, No. 77  
May 21, 2014
  - Wahlberg/Cohen bipartisan amendment to prohibit new AIF funding, cited SIGAR reports documenting waste and incomplete use of funds.
15. DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2014; Congressional Record Vol. 159, No. 106  
July 23, 2013
  - Coffman amendment to decrement ASSF funding at amount of Mi-17 program waste, cited SIGAR audit.
16. EXECUTIVE SESSION; Congressional Record Vol. 159, No. 175  
December 11, 2013
  - Senator Grassley commendation of SIGAR/Sopko for setting a good example RE: "aggressive, hard-hitting audits."
17. DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2014; Congressional Record Vol. 159, No. 106  
July 23, 2013
  - Representative Terry concern on ASFF, just reducing amount of fraud, cited SIGAR audits.
  - Wahlberg, et al AIF funding decrements relative to SIGAR findings.
18. EXECUTIVE SESSION; Congressional Record Vol. 159, No. 153  
October 30, 2013
  - Letter to CJCS Dempsey from various Senators RE: Mi-17 program, cited DoD ignoring of SIGAR recommendation.

19. TEXT OF AMENDMENTS; Congressional Record Vol. 160, No. 121  
July 30, 2014
  - Findings RE: support and security for Afghan women and girls.
20. SENATE RESOLUTION 151--URGING THE GOVERNMENT OF AFGHANISTAN TO ENSURE TRANSPARENT AND CREDIBLE PRESIDENTIAL AND PROVINCIAL ELECTIONS IN APRIL 2014 BY ADHERING TO INTERNATIONALLY ACCEPTED DEMOCRATIC...; Congressional Record Vol. 159, No. 72  
May 21, 2013
  - Citation of SIGAR figure for total obligations to Afghan humanitarian aid and reconstruction since October 2001.
21. Daily Digest - COMMITTEE MEETINGS FOR 2013-10-29; Congressional Record Vol. 159, No. 151  
October 28, 2013
22. AFGHANISTAN; Congressional Record Vol. 160, No. 47  
March 25, 2014
  - Representative Jones RE: ANA/ANP fuel program and corruption, cited SIGAR audits and alerts.
23. NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2014; Congressional Record Vol. 159, No. 85  
June 14, 2013
  - Representative Lynch amendment to assess ANSF ability to O&M facilities, cited SIGAR audits and alerts.
24. ELECTIONS IN AFGHANISTAN; Congressional Record Vol. 159, No. 97  
July 9, 2013
  - Citation of SIGAR figure for total obligations to Afghan humanitarian aid and reconstruction since October 2001.
25. Daily Digest - House Committee Meetings; Congressional Record Vol. 159, No. 152  
October 29, 2013
26. AFGHANISTAN; Congressional Record Vol. 160, No. 89  
June 10, 2014
  - Representative Jones concerns on BSA, cited SIGAR/Sopko work in why we should be "disgusted."
27. AFGHANISTAN; Congressional Record Vol. 160, No. 99  
June 24, 2014
  - Same record as above.
28. ESTEVEZ NOMINATION; Congressional Record Vol. 159, No. 154  
October 31, 2013
  - Senator Murphy statement to work with Principal DUSD Alan Estevez to prevent things like Mi-17 program in the future.

29. CONFERENCE REPORT ON H.R. 1735, NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2016; Congressional Record Vol. 161, No. 141  
September 29, 2015
  - House version of bill would require SIGAR to report on adequacy of access to GIRoA financial records to support audit on use of assistance funds.
30. NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2016; Congressional Record Vol. 161, No. 165  
November 5, 2015
  - Same record as above.
31. MILITARY CONSTRUCTION AND VETERANS AFFAIRS AND RELATED AGENCIES APPROPRIATIONS ACT, 2016; Congressional Record Vol. 161, No. 184  
December 17, 2015
  - SIGAR funding.
32. TEXT OF AMENDMENTS; Congressional Record Vol. 162, No. 83  
May 25, 2016
  - Senator Flake amendment to prohibit MILCON funds for facilities identified by SIGAR as being unutilized.
33. TEXT OF AMENDMENTS; Congressional Record Vol. 161, No. 90  
June 8, 2015
  - Preservation of SIGAR authorities under OFS.
34. DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2016; Congressional Record Vol. 161, No. 92  
June 10, 2015
  - Representative Wahlberg amendment prohibiting redirect of ASFF to AIF, cited SIGAR audits and alerts.
35. NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2016; Congressional Record Vol. 161, No. 75  
May 15, 2015
  - Representative Wahlberg amendment requiring SIGAR to certify it has sufficient access to Afghan ministerial accounts.
36. DEPARTMENT OF DEFENSE APPROPRIATIONS ACT, 2017; Congressional Record Vol. 162, No. 95  
June 15, 2016
  - More Wahlberg RE: redirect of ASFF to AIF.
37. TEXT OF AMENDMENTS; Congressional Record Vol. 161, No. 96  
June 16, 2015
  - LIG appointment does not affect authorities or responsibilities of SIGAR.

38. Daily Digest - House of Representatives; Congressional Record Vol. 161, No. 75  
May 15, 2015
39. TRAGIC LOSS OF AMERICAN LIFE IN AFGHANISTAN; Congressional Record Vol. 162, No. 176  
December 7, 2016
  - Representative Jones letter to SECDEF Carter RE: ghost soldiers, entered into the Record.
40. FISCAL CLIFF IS LOOMING; Congressional Record Vol. 162, No. 139  
September 14, 2016
  - Representative Jones citing article that reference SIGAR RE: ways US taxpayer dollars being wasted in Afghanistan.
41. WASTE, FRAUD, AND ABUSE OF AMERICAN RESOURCES IN AFGHANISTAN NEEDS TO STOP; Congressional Record Vol. 162, No. 82  
May 24, 2016
  - Representative Jones letter to Speaker Ryan encouraging him to meet w/ Sopko, entered into the Record.
42. SUBMITTED RESOLUTIONS; Congressional Record Vol. 162, No. 75  
May 12, 2016
  - Senator Paul resolution commending SIGAR and Sopko, referred to Committee on Foreign Relations.
43. WASTING TAXPAYER MONEY IN AFGHANISTAN; Congressional Record Vol. 162, No. 60  
April 19, 2016
  - Representative Jones entered USA Today article RE: SIGAR audit of TFBSO into the Record.
44. WASTE, FRAUD, AND ABUSE IN AFGHANISTAN; Congressional Record Vol. 162, No. 41  
March 15, 2016
  - Representative Jones entered NBC News Report re: "12 ways taxpayer dollars being wasted in Afghanistan" into the Record.
45. HONORING INVESTMENTS IN RECRUITING AND EMPLOYING AMERICAN MILITARY VETERANS ACT OF 2017; Congressional Record Vol. 163, No. 76  
May 3, 2017
  - SIGAR funding viz. OCO.
46. TARGETED REWARDS FOR THE GLOBAL ERADICATION OF HUMAN TRAFFICKING; Congressional Record Vol. 164, No. 50  
March 22, 2018
  - SIGAR funding viz. OCO.

47. DEPARTMENT OF THE INTERIOR, ENVIRONMENT, AND RELATED AGENCIES APPROPRIATIONS ACT, 2018; Congressional Record Vol. 163, No. 143  
September 6, 2017
  - SIGAR funding viz. OCO.
48. UNITED STATES-MEXICO ECONOMIC PARTNERSHIP ACT; Congressional Record Vol. 166, No. 218  
December 21, 2020
  - SIGAR funding.
49. NATIONAL LAW ENFORCEMENT MUSEUM COMMEMORATIVE COIN ACT; Congressional Record Vol. 165, No. 204  
December 17, 2019
  - SIGAR funding viz. OCO.
50. DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION, AND RELATED AGENCIES APPROPRIATIONS ACT, 2020; Congressional Record Vol. 165, No. 98  
June 12, 2019
  - SIGAR funding viz. OCO.
51. TEXT OF AMENDMENTS; Congressional Record Vol. 165, No. 13  
January 22, 2019
  - Competitive status of SIGAR employees after 12 mos. service.
  - SIGAR funding viz. OCO.
52. CONSOLIDATED APPROPRIATIONS ACT, 2019; Congressional Record Vol. 165, No. 1  
January 3, 2019
  - Same records as above.
53. CONSOLIDATED APPROPRIATIONS ACT, 2019; Congressional Record Vol. 165, No. 14  
January 23, 2019
  - Same records as above.
54. House of Representatives; Congressional Record Vol. 165, No. 204  
December 17, 2019
  - SIGAR funding.
  - SIGAR directed to coordinate w/ State and USAID IGs RE: assessment of oversight of multilateral trust funds.
55. DEPARTMENT OF STATE, FOREIGN OPERATIONS, AND RELATED PROGRAMS APPROPRIATIONS ACT, 2021; Congressional Record Vol. 166, No. 130  
July 23, 2020
  - Competitive status of SIGAR employees after 12 mos. service.
  - SIGAR funding viz. OCO.



56. CONFERENCE REPORT AND EXPLANATORY MATERIAL STATEMENT ON H.J. RES. 31, FURTHER CONTINUING APPROPRIATIONS FOR DEPARTMENT OF HOMELAND SECURITY, 2019, SUBMITTED BY MRS. LOWEY, CHAIRWOMAN OF THE HOUSE...; Congressional Record Vol. 165, No. 28  
February 13, 2019
- Competitive status of SIGAR employees after 12 mos. service.
57. DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION, AND RELATED AGENCIES APPROPRIATIONS ACT, 2020; Congressional Record Vol. 165, No. 102  
June 18, 2019
- Representative Wahlberg statement of concern about sending money to Taliban directly.
58. EXPLANATORY STATEMENT SUBMITTED BY MRS. LOWEY OF NEW YORK, CHAIRWOMAN OF THE HOUSE COMMITTEE ON APPROPRIATIONS, REGARDING H.R. 648, CONSOLIDATED APPROPRIATIONS ACT, 2019; Congressional Record Vol. 165, No. 11  
January 18, 2019
- SIGAR funding viz. OCO.
  - Update the assessment of the implementation of the Afghanistan National Strategy for Combating Corruption by the Government of Afghanistan.
59. PROVIDING FOR CONSIDERATION OF H.R. 2513, CORPORATE TRANSPARENCY ACT OF 2019; Congressional Record Vol. 165, No. 167  
October 22, 2019
- SIGAR endorsement of concept for Corporate Transparency Act of 2019, entered into the Record.
60. NATIONAL DEFENSE AUTHORIZATION ACT; Congressional Record Vol. 166, No. 224  
January 1, 2021
- Senator Paul giving an anecdote about a "community outreach" program in Afghanistan.
61. DEPARTMENTS OF LABOR, HEALTH AND HUMAN SERVICES, AND EDUCATION, AND RELATED AGENCIES APPROPRIATIONS ACT, 2020; Congressional Record Vol. 165, No. 99  
June 13, 2019
- Representatives Speier and Lowey discussion of continuation of SIGAR's funding, value of their work.

62. DEPARTMENT OF STATE, FOREIGN OPERATIONS, AND RELATED PROGRAMS APPROPRIATIONS ACT, 2022; Congressional Record Vol. 167, No. 132  
July 28, 2021
- Competitive status of SIGAR employees after 12 mos. service.
  - SIGAR funding viz. OCO.

## Legislation (Became Law)

1. H.R.83 - Consolidated and Further Continuing Appropriations Act, 2015
  - Public Law 113-235, December 16, 2014
  - Provided funding to SIGAR operations.
2. H.R.2029 - Consolidated Appropriations Act, 2016
  - Public Law 114-113, December 18, 2015
  - Provided funding to SIGAR operations.
3. H.R.244 - Consolidated Appropriations Act, 2017
  - Public Law 115-31, May 5, 2017
  - Provided funding to SIGAR operations.
4. H.R.1625 - Consolidated Appropriations Act, 2018
  - Public Law 115-141, March 23, 2018
  - Provided funding to SIGAR operations.
5. H.R.133 - Consolidated Appropriations Act, 2021
  - Public Law 116-260, December 27, 2020
  - Provided funding to SIGAR operations.
6. H.R.1865 - Further Consolidated Appropriations Act, 2020
  - Public Law 116-93, December 20, 2019
  - Provided funding to SIGAR operations.
7. H.J.Res.31 - Consolidated Appropriations Act, 2019
  - Public Law 116-6, February 15, 2019
  - Provided funding to SIGAR operations.
  - Provided competitive status to SIGAR employees for other federal jobs after 12 months of initial (vesting) service.

## Legislation (Introduced)

1. S.3505 - Afghanistan Contractor Accountability Act of 2012
  - August 2, 2012
  - Requires the head of an executive agency that fails to respond to a covered final audit report issued by SIGAR, or that responds with a non-concur or partial concur response, to report to Congress with an explanation of the failure to respond or the non-concur or partial concur response.
2. H.R.2400 - SIGMA Act of 2015
  - May 18, 2015
  - Sought to appoint SIG for Obamacare, cited SIGAR as an exemplar.
3. S.1368 - SIGMA Act of 2015
  - May 19, 2015
  - Senate version of the above.
4. H.Res.665 - Commending the Special Inspector General for Afghanistan Reconstruction, John Sopko, and his office for their efforts in providing accountability for taxpayer dollars spent in Afghanistan.
  - March 23, 2016
5. S.Res.461 - A resolution commending the Special Inspector General for Afghanistan Reconstruction, John Sopko, and his office for their efforts in providing accountability for taxpayer dollars spent in Afghanistan.
  - May 12, 2016
6. S.3357 - Anti-Corruption and Public Integrity Act
  - August 21, 2018
  - Insertion of Director of "Office of Public Integrity" into authority chain.
7. H.R.7140 - Anti-Corruption and Public Integrity Act
  - November 16, 2018
  - HR version of the above.
8. H.R.1666 - To prohibit the availability of funds for activities in the Islamic Republic of Afghanistan, and for other purposes.
  - March 22, 2017
  - Prohibits making funds available for activities in Afghanistan after one year following enactment.
9. H.R.9029 - Anti-Corruption and Public Integrity Act
  - December 18, 2020
  - Reintroduction of the above.
10. S.5070 - Anti-Corruption and Public Integrity Act
  - December 19, 2020
  - Reintroduction of the above.

## Committee Meetings

1. S.Hrg. 114-746 — BARRIERS TO EDUCATION GLOBALLY: GETTING GIRLS IN THE CLASSROOM (SUBCOMMITTEE ON WESTERN HEMISPHERE, TRANSNATIONAL CRIME, CIVILIAN SECURITY, DEMOCRACY, HUMAN RIGHTS, AND WOMEN'S ISSUES; Committee on Foreign Relations, Senate)
  - June 15, 2016
  - SIGAR report identifying problems with evaluation methods and data used by U.S. agencies implementing education aid.
2. S.Hrg. 114-708 — AFGHANISTAN: U.S. POLICY AND INTERNATIONAL COMMITMENTS (Committee on Foreign Relations, Senate)
  - June 29, 2016
  - USAMB ack of SIGAR's lessons learned approach RE: corruption.
3. S.Hrg. 114-601 — THE SITUATION IN AFGHANISTAN (Committee on Armed Services, Senate)
  - February 4, 2016
  - 2013 report RE: Afghans improperly levying business taxes on U.S. contractors.
4. GOVERNMENT 2.0: GAO UNVEILS NEW DUPLICABLE PROGRAM REPORT (Committee on Oversight and Government Reform, House)
  - February 28, 2012
  - Vacancies at SIGAR.
5. S.Hrg. 113-634 — U.S. POLICY IN AFGHANISTAN AND THE REGIONAL IMPLICATIONS OF THE JUNE 2014 TRANSITION (Committee on Foreign Relations, Senate)
  - June 28, 2014
  - SIGAR statistic that U.S. assistance through 2014 was 75% of Afghanistan's GDP.
6. DAWOOD NATIONAL MILITARY HOSPITAL, AFGHANISTAN: WHAT HAPPENED AND WHAT WENT WRONG? PART II (SUBCOMMITTEE ON NATIONAL SECURITY, HOMELAND DEFENSE AND FOREIGN OPERATIONS, Committee on Oversight and Government Reform, House)
  - September 12, 2012
  - ANP/ANA fuel programs, missing records.

7. [H.A.S.C. No. 113-39] TRANSITIONING TO AFGHAN SECURITY LEAD: PROTECTING AFGHAN WOMEN? (Subcommittee on Oversight and Investigations, HASC)
  - April 25, 2013
  - SIGAR presentation to the Oversight and Government Reform Committee RE: wastefulness in Afghanistan.
8. S.Hrg. 117-28 — U.S. POLICY ON AFGHANISTAN (Committee on Foreign Relations, Senate)
  - April 27, 2021
  - Khalizhad answer to QFR on # of U.S. nationals physically present in Kabul under Chief of Mission authority.
9. AFGHANISTAN 2014: YEAR OF TRANSITION (Committee on Foreign Affairs, House)
  - December 11, 2013
  - Acknowledge work between SIGAR and Oversight Committee RE: fuel, Dawood, Kabul Bank, infrastructure projects.
10. [H.A.S.C. No. 115-115] Department of Defense's Role in Foreign Assistance (Subcommittee on Emerging Threats and Capabilities, HASC)
  - July 11, 2018
  - Refence to LLP report on Stabilization.
11. [H.A.S.C. No. 114-82] AFGHANISTAN IN 2016: THE EVOLVING SECURITY SITUATION AND U.S. POLICY, STRATEGY, AND POSTURE (HASC)
  - February 2, 2016
  - SIGAR finding that Taliban controlled more territory than at any time since 2001.
12. S.Hrg. 115-798 — THE ADMINISTRATION'S SOUTH ASIA STRATEGY ON AFGHANISTAN (Committee on Foreign Relations, Senate)
  - February 6, 2018
  - Bacha bazi, Leahy Law.
  - Letter from Sopko to ASD for Asian and Pacific Security Affairs clarifying that SIGAR cannot classify information themselves.
13. U.S. COUNTERNARCOTICS OPERATIONS IN AFGHANISTAN (Subcommittee on the Middle East and North Africa, Committee on Foreign Affairs, House)
  - February 5, 2014
  - 2009 audit criticizing INL for Counternarcotics Justice Center.

14. [H.A.S.C. No. 113-88] RECENT DEVELOPMENTS IN AFGHANISTAN (HASC)
  - March 13, 2014
  - Question to Dunford about support to SIGAR, efforts in coordination; Senator Duckworth expressing admiration for SIGAR's work.
15. S.Hrg. 114-486 — WATCHDOGS NEEDED: TOP GOVERNMENT INVESTIGATOR POSITIONS LEFT UNFILLED FOR YEARS (Committee on Homeland Security and Governmental Affairs, Senate)
  - June 3, 2015
  - Statement from Executive Director, Project on Government Oversight cautioning about shifting responsibility from SIGAR to DoDIG.
16. Hearing on Department of Defense Inspector General Report "Investigation on Allegations Relating to USCENTCOM Intelligence Products" (Subcommittee on Oversight and Investigations, HASC)
  - February 28, 2017
  - Representative Hartzler question to Acting DoDIG about how "the story seems to never continue after the report is issued."
17. [H.A.S.C. No. 113-124] RISKS TO STABILITY IN AFGHANISTAN: POLITICS, SECURITY, AND INTERNATIONAL COMMITMENT (HASC)
  - July 30, 2014
  - Anthony Cordesman (CSIS) statement citing SIGAR reporting for claim about serious problems emerging in training and support of ANSF.
  - Same source, explaining that SIGAR has repeatedly raised specific areas could report on effectiveness measures for aid ... "The real problem is that people seem to be much more interested in reporting success that doesn't exist than making success actually happen."
18. S.Hrg. 113-421 — THE TRANSITION IN AFGHANISTAN (Committee on Foreign Relations, Senate)
  - December 10, 2013
  - SIGAR completed over 65 financial and program audits in 2013; Statement of Donald Sampler, USAID.
  - Senator Menendez (Chairman) concern on USAID's use of third-party monitoring techniques, SIGAR suggested that there will be an audit.
  - Senator Menendez concern that USAID not assessing what succeeding at, per SIGAR's report.
19. S.Hrg. 117-226 — AFGHANISTAN 2001 TO 2021: U.S. POLICIES LESSONS LEARNED (Committee on Foreign Relations, Senate)
  - November 17, 2021
  - Senator Menendez (Chairman) citation of \$2.3T expenditures in Afghanistan per SIGAR reporting.
  - Footnote citation from Corruption in Conflict LLP report.

20. Afghanistan's Terrorist Resurgence: Al-Qaeda, ISIS, and Beyond (Subcommittee on Terrorism, Nonproliferation, and Trade, Committee on Foreign Affairs, House)
  - April 27, 2017
  - SIGAR report on number of districts controlled by TB.
21. S.Hrg. 115-666 — MANAGING SECURITY ASSISTANCE TO SUPPORT FOREIGN POLICY (Committee on Foreign Relations, Senate)
  - September 26, 2017
  - QFR to OSD-Policy and DSCA RE: SIGAR LLP report, Reconstructing the ANDSF; affirmative responses.
22. S.Hrg. 113-66 — OVERSIGHT OF THE DEFENSE PRODUCTION ACT: ISSUES AND OPPORTUNITIES FOR REAUTHORIZATION (Committee on Banking, Housing, and Urban Affairs, Senate)
  - July 16, 2013
  - ASA-ALT response to QFR RE: SIGAR audit on SMW.
23. S.Hrg. 113-554 — THE SITUATION IN AFGHANISTAN (Committee on Armed Services, Senate)
  - March 12, 2014
  - Concern to Dunford on SIGAR report that only 21% AFG will be available to civilian oversight.
  - Accusations that USFOR-A preempting or undermining SIGAR audit reports.
  - Dunford: "What I'm most interested in is the investigator's ability to tell me how I can save U.S. Government money, what decisions I'm making in the future, as opposed to what might have happened in terms of lessons learned."
  - Dunford belief that SIGAR headlines are sensationalized, makes job more difficult.
24. S.Hrg. 113-424 — IMPLEMENTATION OF WARTIME CONTRACTING REFORMS (Subcommittee on Financial and Contracting Oversight, Committee on Homeland Security and Governmental Affairs, Senate)
  - July 16, 2013
  - USAID Procurement Executive acknowledging Chemonics audit, concerns from SIGAR that not cooperating.
  - Senator Ayotte Re: SIGAR recommendation that State should have cut-off authority viz. wartime contracting, seeking Department's position in response.
  - Camp Leatherneck C2 facility.



25. S.Hrg. 113-149 — ASSESSING THE TRANSITION IN AFGHANISTAN (Committee on Foreign Relations, Senate)
- July 11, 2013
  - Senator Menendez asked SIGAR to investigate counternarcotics programs.
  - QFR from Menendez to Special Representative James Dobbins RE: Afghan lack of ability to sustain U.S. funded/conceived programs and infrastructure projects.
  - Senator Flake to Robbins, RE: SIGAR Audit 13-9.
  - Menendez to Acting Assistant Secretary Peter Lavoy RE: Afghans improperly levying business taxes.
  - Menendez to Lavoy RE: Afghan lack of ability to sustain U.S. funded/conceived programs and infrastructure projects.
  - Senator Casey to Lavoy RE: Camp Leatherneck C2 facility.
26. [H.A.S.C. No. 113-8] TRANSITION IN AFGHANISTAN: VIEWS OF OUTSIDE EXPERTS STATEMENTS PRESENTED BY MEMBERS OF CONGRESS (HASC)
- February 27, 2013
  - 35 x references to corruption, APPF, projects built not used, leadership/governance incapacity, ASFF underutilized, how ANSF funding requirements developed, illicit/bulk cash flows out of country, assessment tools for ANSF units, MoD/MoI advising, rule of law programs.
27. [H.A.S.C. No. 114-17] U.S. POLICY, STRATEGY, AND POSTURE IN AFGHANISTAN: POST-2014 TRANSITION, RISKS, AND LESSONS LEARNED (HASC)
- March 4, 2015
  - Senator Duckworth reliance on SIGAR reports to determine what's really going on.
  - General Campbell attempts to explain discrepancy between USFOR-A reported and SIGAR data, classification of Afghan "readiness" data.
28. INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION'S 2019 HIGH-RISK LIST (Subcommittee on National Security, Committee on Oversight and Reform, House)
- April 3, 2019
  - Sopko presentation of 2019 HRL to Committee.

29. STATUS OF U.S. FOREIGN ASSISTANCE TO AFGHANISTAN IN ANTICIPATION OF THE U.S. TROOPS WITHDRAWAL (Subcommittee on National Security, Committee on Oversight and Government Reform, House)
- March 13, 2014
  - 20 x references: USAID third-party monitoring, direct assistance to Afghan ministries & risk mitigation, failure of agriculture project because of poor coordination USAID and implementing agency, Partnership Contracts for Health.
  - USAID claimed that direct assistance was a "term of art," refute notion that giving money to government of Afghanistan ... "on-budget" = money to a multi-donor trust fund.
30. AFTER THE WITHDRAWAL: THE WAY FORWARD IN AFGHANISTAN AND PAKISTAN (PART III) (Subcommittee on the Middle East and North Africa, Committee on Foreign Affairs, House)
- December 10, 2014
  - USAID asked about risk mitigation RE: direct assistance, if same as what SIGAR recommended, claimed in response that implemented (or were) 17 of 18.
  - USAID taking direct issue with Sopko testimony that "I can't tell you how much money was wasted and I can't tell you how much money was well spent because we don't have the raw numbers in Afghanistan."
31. Assessing the Development of Afghanistan National Security Forces (Subcommittee on Oversight and Investigations, HASC)
- February 12, 2016
  - Sopko statement RE: ghost soldiers, assessments of ANDSF units decreasing reliability (progressively less demanding and more vague), MoD/MoI on-budget assistance, lack of accountability of funding for ANDSF.
  - CSTC-A did not start imposing conditionality until 2013 under Semonite.
32. PROTECTING TAXPAYER DOLLARS: IS THE GOVERNMENT USING SUSPENSION AND DEBARMENT EFFECTIVELY? (Committee on Oversight and Government Reform, House)
- June 12, 2013
  - Army suspension/debarment issue, but also DoD taking 300+ days to act on referrals.
  - SIGAR asking for suspension and debarment authority.
  - Senator Chaffetz asking about the one DoD suspension/debarment official, why are they just allowed to ignore SIGAR (witness was Scott Amey, GC for the Project on Government Oversight).

33. EXAMINING THE TRUMP ADMINISTRATION'S AFGHANISTAN STRATEGY (Subcommittee on National Security, Committee on Oversight and Reform, House)
- January 28, 2020
  - 23rd testimony, Sopko statement RE: post-peace planning, restricted oversight, corruption.
  - Some discussion of The Afghanistan Papers.
  - Sopko statement that no deception, interviews are reflective (and sometimes a long time ago), SIGAR doesn't look at whether should be in AFG or not (reports deal with reconstruction and training, not warfighting), have created a system that forces people to give happy talk since need to show success over short rotation (wrong, but not criminal).
  - Put same requirements on the agencies as we do on publicly traded corporations (SEC).
  - DoD and State declined to participate in hearing, so if no SIGAR, then Congress would not get answers.
  - Congressman Green admission that Congress doesn't take negative information well.
34. AFGHANISTAN: IDENTIFYING AND ADDRESSING WASTEFUL U.S. GOVERNMENT SPENDING (Subcommittee on National Security, Committee on Oversight and Government Reform)
- April 3, 2014
  - USAID assessments of Afghan ministries, direct assistance, risk mitigation.
  - Sopko statement RE: direct assistance, possible USAID intransigence in providing assessments to Congress, USAID not providing "top ten" list ... Sopko--Sampler showdown!
  - Spend hundreds of million on Kajaki Dam that failed to hundreds of millions on bridging solution that will fail.
  - Representative Welch question whether realistic for Congress to appropriate money and ask USAID or military to build but basically impossible since Afghanistan is a kleptocracy.
  - Sopko reminder to Committee that he cannot design programs.
  - Danger of across-the-board cuts if not LL based off mixed information (which would eliminate possibly good programs).

35. REBUILDING AFGHANISTAN: OVERSIGHT OF DEFENSE DEPARTMENT INFRASTRUCTURE PROJECTS (Committee on Oversight and Government Reform, House)
- March 16, 2016
  - Sopko statement RE: DoD infrastructure projects ... 37 inspection reports examining 45 DOD reconstruction projects in Afghanistan with a combined value of approximately \$1.1 billion.
  - Representative Walberg question about whether DoD undertook risk-based analysis or feasibility studies; Sopko stated that "he didn't think so" in response.
  - DoD commitment to provide top 10 project list "within the month."
  - (Four years on) Sopko: "Every time I visit, I'm told we're winning, yet I see less of the country."
  - Concurrence that DoD should at least do CBA and assess Afghan sustainability ... Congress look to commanders in the field and want their guidance.
36. THE SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION'S 2021 HIGH-RISK LIST (Subcommittee on National Security, Committee on Oversight and Reform, House)
- March 16, 2021
  - Sopko presentation of 2021 HRL to Committee.
  - Afghans good at paper reforms but don't take tangible actions (RE: countercorruption) ... don't catch crooks and send them to jail, especially if important Afghans (but good at attending meetings, writing policies and legislation, creating organizations).
  - RE: corruption, Representative Welch statement, "Well, I am upset too, because you have been providing the roadmap for years and we haven't followed it, to our peril."
  - Every Ambassador (et al) says narcotics and corruption are horrible, but don't put any conditions ... Groundhog Day.
  - Sopko as IG agnostic on whether should remain in Afghanistan ... Congress and the Executive have the tough decisions.

37. U.S. LESSONS LEARNED IN AFGHANISTAN (Committee on Foreign Affairs, House)

- January 15, 2020
- 22nd time Sopko presented testimony, first time asked to address LLP.
- Engel opening statement about Trump administration not making any real change in strategy despite SIGAR's accounting of failure.
- Sopko: "Not really my jurisdiction to evaluate strategic-level policy" ... briefed senior staff in WH and CJCS, State, NSC.
- Also Sopko, disincentive to tell the truth because of short timeframes to show success.
- Should have done a racking and stacking of what worked and what didn't ... A-29 and ASSF as success stories ... anecdote about Black Hawk pilot training policeman.
- Mistake in giving Afghans what we had when they only wanted a little bit of peace and a little bit of justice.
- Rating on output, not outcomes .... problems in AFG are the problems you see of the way the USG operates over there.
- Representative Deutch concession that Congress contributed to many of the problems.
- Sopko: people go over to to a job, know individual program strategy but not the overall strategy in Afghanistan ... "You start with the strategy and then you look at, well, how did the programs meet that strategy? And then you look at metrics for success, then you look at the facts."
- RE: classification, "You as Members of Congress have no public metrics to rate the billions of dollars we are spending in Afghanistan."
- Representative Yoho: reports are spot-on, it is this body that does not act ... we are the ones in charge of the money ... we are the ones that can direct these programs or not.
- Sopko encourage Congress to not hold the agencies vulnerable or attack them for not spending money.
- Sopko: "Congress has to weigh in and say, hold it, we want to know the truth as gory as it is. Reconstruction takes a long time. You cannot do it in 6 months. You cannot do it in 9 months. You probably cannot do it in one administration. So if you want to help Afghans, it's the long haul."
- Representative Connolly statement that telling that this has so little attention in public, media, and Congress.
- Connolly: (from Stabilization report) USMIL bulldozed USAID into cash-for-work and clear, hold, build strategy ... why? ... Sopko: Who has the money and the guns calls the shots.
- Sopko: need an educated Congress to push against politically-driven (election cycles) timelines viz. strategy.
- Answers to QFR.

38. S.Hrg. 116-203 — THE AFGHANISTAN PAPERS: COSTS AND BENEFITS OF AMERICA'S LONGEST WAR (Subcommittee on Federal Spending, Oversight, and Emergency Management, Committee on Homeland Security and Governmental Affairs, Senate)
- February 11, 2020
  - Sopko 24th time presenting testimony; Senate correlate to the above.
  - LLP because concern that State and USAID wouldn't collect lessons ... NSC only entity that could look at whole-of-government ... SIGAR went to NSC and was given a "have at it."
  - Sopko: how do individual programs support the overall strategy?]
  - Senator Hawley: When one metric does not appear to show success, then we shift to another metric ... military leaders do not know the answers to how we measure success with Afghanistan strategy as a whole.
  - Hawley: Every time metric shows negative progress, they are abandoned or classified ... "How are we going to measure any progress? How is the public or this Congress, which is supposed to be performing oversight, how are we going to measure any progress if we do not have any access to data or metrics?"
39. [H.A.S.C. No. 114-121] EVALUATING DEPARTMENT OF DEFENSE INVESTMENTS: CASE STUDIES IN AFGHANISTAN INITIATIVES AND U.S. WEAPONS SUSTAINMENT (Subcommittee on Oversight and Investigations, HASC)
- April 15, 2016
  - Representative Speier described TFBO as "DoD's USAID knock-off."
  - Soko statement RE: TFBSO ... CNG pipeline and private villas/security ... failure to do CBA on programs (hence their lacking common sense).
  - RE: LLP, Sopko: "neither State or AID have the system of doing lessons learned in their budget as well as the staffing to do it like DOD does. And that is going to be an inherent problem."
  - TFBSO most bizarre investigation Sopko ran, lots of pushback from DoD, program possibly illegal, nobody could answer questions on funding and authority.

40. S.Hrg. 115-324 — AFGHANISTAN IN REVIEW: OVERSIGHT OF U.S. SPENDING IN AFGHANISTAN (Subcommittee on Federal Spending and Emergency Management, Committee on Homeland Security and Governmental Affairs, Senate)
- May 9, 2018
  - Sopko testimony RE: oversight in Afghanistan and status of reconstruction.
  - "SIGAR, as you well know, does not make or weigh in on national policy. As an Inspector General, we do process. We look at the process. But as long as reconstruction efforts continue, we will persist in our efforts to improve the work by presenting the facts, as we find them, and making recommendations, where appropriate."
  - No one being held accountable (i.e., losing jobs) because contractors, but also the system (given a box of broken tools, i.e., DoD procurement on GAO HRL since 1991, first year of reporting).
  - "The Inspector General concept goes back to the beginning of the Continental Congress, and General Washington appointed the first IG. But they are service IGs. They report to the command, and basically are the eyes and ears of the command and improve the structure. It is a good structure but it is not the independent Inspectors General that you have in all the departments."
  - " If you do not hold people accountable for wasting money, they will continue to waste money. I think we see that throughout the U.S. Government."

41. EXAMINING U.S. RECONSTRUCTION EFFORTS IN AFGHANISTAN  
(Subcommittee on the Middle East and North Africa, Committee on Foreign Affairs, House)
- June 10, 2014
  - Sopko statement RE: transition year.
  - RE: CERP, Representative Connolly, "became an enormous equivalent bilateral aid program run by the military who are not experts in economic development. And it is all cash ..."
  - RE: learning culture, Sopko: "... lessons learned from Iraq, lessons learned from Vietnam. I cited a report done by USAID in 1988, and it is a lessons learned report on USAID's operations in Afghanistan from 1950 to 1979. I couldn't find anybody in our Embassy or anybody at USAID who had ever read it. This is 12 years. If I was being assigned to USAID, I think I would want to read my lessons learned report from 1950 to 1979. I spoke to a very prominent general, a wise general who says, I am in the Army. We do lessons learned report by going to the bathroom and pulling paper. We write them like crazy. The problem is they are not applied.
  - Congress mandate combined lessons learned reports on contingencies (SIGAR ended up filling this gap sua sponte).
42. Evaluating DOD Equipment and Uniform Procurement in Iraq and Afghanistan (Subcommittee on Oversight and Investigations, HASC)
- July 25, 2017
  - Sopko statement RE: uniform procurement, etc.
  - Problem with DoD procurement, but SIGAR has no jurisdiction over (or over OPM viz. the personnel rotation challenges).
43. "Overview of 16 Years of Involvement in Afghanistan" (Subcommittee on National Security, Committee on Oversight and Government Reform, House)
- November 1, 2017
  - One of the reasons ASSF and AAF successful because have proponent leads as part of comprehensive teams.
  - Sopko recommendation of interagency fact-finding mission to examine ANSF current and future needs, realign advisory mission accordingly (+ use NATO better).
  - US ill-prepared for security sector mission, did not understand size and scope of what facing.



44. S.Hrg. 114-630 — OVERSIGHT OF TASK FORCE FOR BUSINESS AND STABILITY OPERATIONS PROJECTS IN AFGHANISTAN (Subcommittee on Readiness and Management Support, SASC)
  - January 20, 2016
  - Sopko RE: TFBSO, unlike corporate America, DoD does not understand what they're selling or what their market is.
45. [H.A.S.C. No. 113-67] REPORT FROM SIGAR: CHALLENGES TO SECURING AFGHAN WOMEN'S GAINS IN A POST-2014 ENVIRONMENT (Subcommittee on Oversight and Investigations, HASC)
  - October 29, 2013
  - Sopko statement RE:
46. SIGAR REPORT: DOCUMENT DESTRUCTION AND MILLIONS OF DOLLARS UNACCOUNTED FOR AT THE DEPARTMENT OF DEFENSE, PART II (Subcommittee on National Security, Homeland Defense, and Foreign Operations, Committee on Oversight and Government Reform, House)
  - September 20, 2012
47. SIGAR REPORT: DOCUMENT DESTRUCTION AND MILLIONS OF DOLLARS UNACCOUNTED FOR AT THE DEPARTMENT OF DEFENSE (Subcommittee on National Security, Homeland Defense, and Foreign Operations, Committee on Oversight and Government Reform, House)
  - September 13, 2012