

# SIGAR

Special Inspector General for  
Afghanistan Reconstruction

SIGAR Investigative Report 13-1

## AFGHAN NATIONAL ARMY: \$201 MILLION IN DOD FUEL PURCHASES STILL UNACCOUNTED FOR BECAUSE RECORDS WERE SHREDDED



DECEMBER  
2012

December 20, 2012

The Honorable Jason E. Chaffetz, Chairman  
The Honorable John F. Tierney, Ranking Member  
Subcommittee on National Security, Homeland Defense,  
and Foreign Operations  
Committee on Oversight and Government Reform  
House of Representatives

In testimony before your subcommittee on September 13, 2012,<sup>1</sup> I reported that officers with the NATO Training Mission-Afghanistan/Combined Security Transition Command-Afghanistan (CSTC-A) had shredded documents related to fuel purchased for the Afghan National Army (ANA). I noted that SIGAR had alerted the Secretary of Defense; the Commander, U.S. Central Command; and senior commanders in the field about this destruction of documents and recommended that DOD look into the causes and circumstances of the reported shredding.<sup>2</sup> I also referred this matter to our investigations directorate for further inquiry. This letter summarizes the results of our investigation.

In my September 10, 2012 alert letter, I reported that, according to CSTC-A, all financial records covering approximately \$475 million of ANA fuel purchases from fiscal year 2007 through February 2011 had been shredded. Following your subcommittee's hearing, CSTC-A found the financial records for fiscal year 2007 to February 2010. Our investigation, therefore, focused on the March 2010 through February 2011 timeframe.

In carrying out this investigation, we contacted 14 current and former CSTC-A and Kabul Regional Contacting Center officials, including 8 fuel ordering officers, and conducted routine law enforcement background inquiries. Our investigators determined the following:

- Two CSTC-A fuel ordering officers shredded fuel records—primarily “Material Receipt and Inspection Reports” and vendor invoices—for the period of March 2010 through February 2011. These two officials recalled scanning the documents and shredding the originals and said they had prior authorization from CSTC-A supervisors.
- One supervisor did not recall the scanning or shredding. A second supervisor recalled authorizing the scanning after a discussion on accountability with the fuel ordering officer but did not recall what was done with the original documents.
- The two fuel ordering officers cited efficiency, saving physical storage space, and the ability to share document, as factors in the decision to scan and shred the documents. They added that they believed that the scanned documents had been stored electronically on a CSTC-A SharePoint portal or shared drive, but they could not recall the exact locations.
- Fuel ordering officers on duty after February 2011 stated they had no involvement in document shredding.
- During interviews of two additional fuel ordering officers, and one assistant fuel ordering officer, possible locations, both physical and electronic, for ANA fuel documents were obtained.

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<sup>1</sup> See testimony of John F. Sopko, Special Inspector General for Afghanistan Reconstruction, before Subcommittee on National Security, Homeland Defense, and Foreign Operations, Committee on Oversight and Government Reform, House of Representatives, September 13, 2012

<sup>2</sup> See SIGAR Alert Letter: Destruction of Operation Enduring Freedom Financial Documents Related to Afghan National Army Petroleum, Oil, and Lubricants, September 10, 2012

- SIGAR could not find the documents at these locations, and CSTC-A was unable to locate any of the missing documents.

Our investigators found no evidence that the document shredding was related to criminal activity. However, the failure to retain these records violated the Federal Acquisition Regulation pertaining to record retention and CENTCOM orders. Most notably, the shredding of documents began within days of a February 28, 2010, CENTCOM order instructing CENTCOM financial managers not to destroy or dispose of financial records pertaining to Operation Enduring Freedom.<sup>3</sup>

Given the high risk for fraud, waste, and abuse in U.S. assistance provided to Afghanistan, it is especially important that U.S. agencies adhere to records retentions policies and procedures to facilitate the availability of financial records for audit and review. ***Because of CSTC-A's failure to comply with these procedures, the U.S. government still cannot account for \$201 million in fuel purchased to support the Afghan National Army.***

SIGAR conducted this investigation in Afghanistan and the United States from August through November 2012. SIGAR conducted this work under the authority of Public Law 110-181, as amended, the Inspector General Act of 1978, and the Inspector General Reform Act of 2008.



John F. Sopko  
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for Afghanistan Reconstruction

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<sup>3</sup> See Federal Acquisition Regulation 4.805, Storage, Handling, and Disposal of Contract Files; Memorandum for USARCENT G8 Staff, Disposition of USARCENT G8 Financial Documents, February 28, 2010.