

STRATEGIC PLAN | 2014-2016



Special Inspector General for Afghanistan Reconstruction





Ashton Carter, then Deputy Secretary of Defense, inspects blast damage from the September 13, 2013, Afghan insurgent attack on the U.S. consulate in Herat. (DOD photo)

TABLE OF CONTENTS

LETTER FROM THE INSPECTOR GENERAL	2
INTRODUCTION	3
STATUTORY REQUIREMENTS	4
VISION, MISSION STATEMENT, AND CORE VALUES	5
GOALS AND OBJECTIVES	6
ORGANIZATION, MEANS, AND METHODS	8
RISKS AND ASSUMPTIONS	10
APPENDIX I: ORGANIZATIONAL RESPONSIBILITIES	11
APPENDIX II: LIST OF RELATED PLANS AND STRATEGIES	12



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

March 31, 2014

I am pleased to present the Office of the Special Inspector General for Afghanistan Reconstruction's (SIGAR) strategic plan for 2014–2016.

The U.S.-funded reconstruction effort in Afghanistan, now in its 12th year, is designed to support Afghanistan as it transitions to controlling its own security, governance, and development. The success of the entire reconstruction effort depends in large measure on how this transition unfolds. SIGAR's new strategic plan will help us adapt our oversight work to the changing environment in Afghanistan, ensuring that our efforts continue to help the Executive Branch and congressional stakeholders protect U.S. taxpayers' interests.

SIGAR's strategic plan centers on four key goals:

1. **Tell the Story:** Analyze how the U.S. government has spent its reconstruction funds in Afghanistan, what has been achieved with these funds, and what lessons learned can be applied to future efforts.
2. **Guide the Future:** Protect U.S. reconstruction funds yet to be spent from fraud, waste, and abuse.
3. **Address Core Challenges:** Provide recommendations and assistance to agencies and stakeholders in their efforts to identify and address systemic problems facing U.S.-funded reconstruction efforts.
4. **Support Our Team:** Engage, enable, empower, and protect SIGAR's workforce to achieve its oversight mission.

My staff and I look forward to working with Congress and the Administration to realize SIGAR's vision for overseeing the reconstruction; making reconstruction programs and projects more efficient and effective; and combating waste, fraud, and abuse.

Respectfully,

A handwritten signature in black ink, appearing to read "John F. Sopko". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

John F. Sopko
Special Inspector General for Afghanistan Reconstruction

INTRODUCTION

SIGAR's strategic plan for 2014-2016, described on the following pages, provides overarching direction for the programmatic and management decisions SIGAR will take to execute its legislative mandate. However, the strategic plan is not a binding document that prevents the agency from learning from its experiences and adapting to changing circumstances. Instead, this plan's strategic vision, goals, and objectives will be updated over time, incorporating lessons learned and emerging issues that may affect SIGAR's operations and the U.S.-funded reconstruction effort. Because there is so much uncertainty surrounding the U.S. mission in Afghanistan, this plan covers only three years (2014-2016).



SIGAR team boards a helicopter for a series of reconstruction site visits in Afghanistan, May 2013. (SIGAR photo)

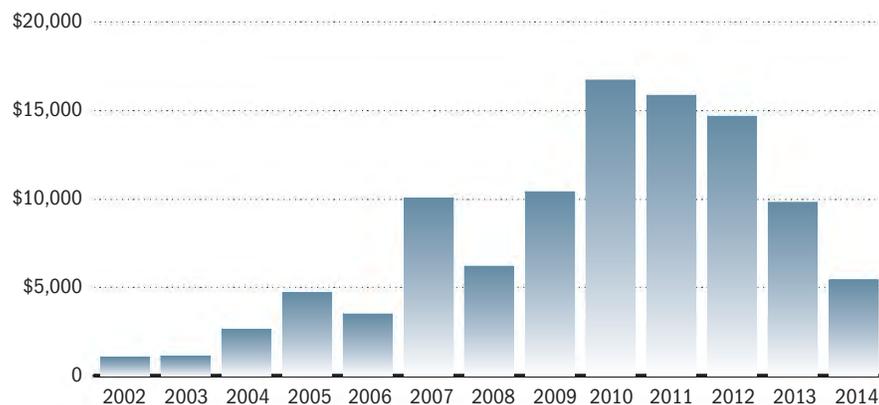
2014: A PIVOTAL YEAR

This Strategic Plan was developed with special consideration of the ongoing political and military transitions that make 2014 a pivotal year for Afghanistan. National elections in April will be a test of government effectiveness and, if successful, could ease ethnic tensions and increase public acceptance by providing the first democratic and peaceful handoff of executive power in the country's history. Meanwhile, the drawdown of foreign military forces continues. About 39,000 U.S. military personnel remain in Afghanistan, down from 66,000 at the start of 2013. Afghan forces formally took the lead in combat operations in June, and most U.S. and other North Atlantic Treaty Organization (NATO) troops will leave by the end of 2014.

Foreign troops are leaving, but Afghanistan's social and economic problems, a U.S. pledge of billions of dollars in aid for years to come, and a tough and persistent insurgency all remain. This pivotal transition year will give Americans fresh indications of how well the 12-year, more than \$100 billion U.S. reconstruction effort—running in parallel with America's longest war—may have succeeded.

During this pivotal transition year, the U.S. reconstruction effort to build capable security forces, improve governance, and foster economic development will take place in an environment of increased risk. As the U.S. reduces its military and civilian presence, implementing agencies and oversight bodies will have far less visibility over reconstruction programs than in the past. U.S. military officials have told SIGAR that they will provide civilian access only to areas within a one-hour round trip of an advanced medical facility. Requests to visit reconstruction sites outside of these "oversight bubbles" will probably be denied as the drawdown continues. SIGAR is working with other agencies to identify ways to continue to provide robust oversight in light of these security concerns. To support these efforts, SIGAR has created a Transition Task Force responsible for ensuring the effectiveness and continuity of SIGAR's oversight work in the face of these challenges.

U.S. TOTAL FUNDS FOR AFGHANISTAN RECONSTRUCTION (\$ Millions)



STATUTORY REQUIREMENTS

SIGAR'S RESPONSIBILITIES

- Conduct audits, investigations, and special projects
- Prevent fraud
- Prevent waste
- Prevent abuse
- Advise federal agencies
- Promote efficiencies
- Promote effectiveness
- Inform Congress
- Inform the public
- Coordinate with other oversight agencies and donor countries

Congress established SIGAR in 2008 to provide independent and objective oversight of the U.S.-funded reconstruction effort in Afghanistan.¹ As defined by law, the reconstruction includes any major contract, grant, agreement, or other funding mechanism entered into by any U.S. department or agency that seeks to:

- Build or rebuild physical infrastructure of Afghanistan.
- Establish or reestablish political or societal institutions of Afghanistan.
- Provide products or services to the people of Afghanistan.

Congress directed SIGAR to perform its oversight of the reconstruction by:

- Conducting independent and objective audits and investigations of programs and operations supported with U.S. reconstruction dollars.
- Providing leadership and coordination on recommendations to 1) promote economy, efficiency, and effectiveness and 2) prevent and detect waste, fraud, and abuse.
- Communicating to the Secretary of State and the Secretary of Defense on 1) problems and deficiencies relating to the reconstruction, 2) the need for corrective actions, and 3) progress on implementing corrective actions.

SIGAR is also required to submit a Quarterly Report to Congress that summarizes SIGAR's audits and investigative activities. The report provides an overview of reconstruction activities in Afghanistan and includes a detailed statement of all obligations, expenditures, and revenues associated with the reconstruction.

As SIGAR conducts its oversight work, it is required to coordinate with, and to receive cooperation from, the Inspectors General of the Departments of Defense and State and the U.S. Agency for International Development. These Inspectors General, SIGAR, and other federal oversight agencies constitute the Southwest Asia (SWA) Joint Planning Group, which meets quarterly to coordinate federal oversight activities related to Overseas Contingency Operations. SIGAR is also a member of the International Contract Corruption Task Force (ICCTF), the principal organization coordinating contract fraud and corruption cases involving U.S. government spending in Southwest Asia.

¹ National Defense Authorization Act for Fiscal Year 2008, Sections 1229 and 842.

VISION, MISSION STATEMENT, & CORE VALUES

VISION

To improve U.S.-funded reconstruction efforts in Afghanistan and safeguard U.S. taxpayers' money.

MISSION STATEMENT

Conduct independent, objective, and strategic audits, inspections, investigations, and analysis in a transparent manner for the Congress and the American taxpayer to promote economy and efficiency, and to detect and deter waste, fraud, and abuse in the reconstruction of Afghanistan.

CORE VALUES

The following core values will guide SIGAR's employees as they oversee the U.S.-funded reconstruction effort:

- **INDEPENDENCE:** In all matters, SIGAR will maintain its objectivity and vigorously protect its independence.
- **ACCOUNTABILITY:** SIGAR will hold itself and other agencies to the highest personal, professional, and ethical standards to ensure the trust of U.S. agencies and departments, Congress, and the American public.
- **TENACITY:** SIGAR will seek to ensure that its work is of unparalleled quality, impact, timeliness, and transparency.
- **FAIRNESS:** SIGAR will treat individuals, agencies, and the public fairly, without prejudice.

To help fulfill its vision and mission, SIGAR has established four strategic goals:

- **Goal 1: Tell the Story.** Analyze how the U.S. government has spent its reconstruction funds in Afghanistan, what has been achieved with these funds, and what lessons learned can be applied to future efforts.
- **Goal 2: Guide the Future.** Protect U.S. reconstruction funds yet to be spent from fraud, waste, and abuse.
- **Goal 3: Address Core Challenges.** Provide recommendations and assistance to agencies and stakeholders in their efforts to identify and address systemic problems facing U.S.-funded reconstruction efforts.
- **Goal 4: Support Our Team.** Engage, enable, empower, and protect SIGAR's workforce to achieve its oversight mission.

SIGAR has established specific objectives detailing how it will achieve these four goals.

Goal 1: Tell the Story

- **Objective 1:** Collect and analyze information on the planning, implementation, and outcomes of U.S. reconstruction efforts in Afghanistan.
- **Objective 2:** Track the amount of funding appropriated, obligated, and expended for reconstruction efforts.
- **Objective 3:** Identify best practices and lessons learned from projects and programs.
- **Objective 4:** Communicate SIGAR's findings to Executive Branch leaders, the Congress, and the public.

Goal 2: Guide the Future

- **Objective 1:** Conduct accurate, objective, and timely audits, inspections, and other forms of analysis to help prevent waste, rather than merely identifying it after the fact.
- **Objective 2:** Conduct criminal and civil investigations to deter and detect fraud, corruption, criminal activity, and misconduct.
- **Objective 3:** Identify and report on emerging issues through prompt, actionable reports and alert letters to federal agencies and the Congress.
- **Objective 4:** Review the implementation of recommendations from previous SIGAR work and report when recommendations that could prevent waste, fraud, and abuse are not being implemented.

- **Objective 5:** Recover U.S. funds lost to waste, fraud, and abuse through civil, criminal, and administrative action in cooperation with the Justice Department and other law enforcement agencies.
- **Objective 6:** Coordinate with the government oversight community to minimize duplication, enhance audit and investigation coverage, and improve the effectiveness of reconstruction oversight.
- **Objective 7:** Communicate SIGAR's findings to Executive Branch leaders, the Congress, and the public.

Goal 3: Address Core Challenges

- **Objective 1:** Identify high-risk areas and systemic weaknesses in the U.S.-funded reconstruction effort.
- **Objective 2:** Develop recommendations to help stakeholders address systemic weaknesses.
- **Objective 3:** Communicate SIGAR's findings on core issues to Executive Branch leaders, the Congress, and the public.

Goal 4: Support Our Team

- **Objective 1:** Attract and retain a highly skilled workforce.
- **Objective 2:** Promote individual and organizational development to improve SIGAR's effectiveness and efficiency.
- **Objective 3:** Budget for and allocate SIGAR resources to meet current and future challenges.
- **Objective 4:** Identify innovative techniques and processes to improve SIGAR's ability to conduct oversight and carry out its mission.
- **Objective 5:** Maximize collaboration across SIGAR's organizational units.
- **Objective 6:** Keep our people safe.

ORGANIZATION

SIGAR is organized into seven functional offices and directorates, all tasked with specific roles to help accomplish SIGAR’s overarching vision and mission. These offices work together to conduct essential research, perform analysis, communicate the results of SIGAR’s work, and make recommendations to policy makers:

<p>(1) Audits and Inspections Directorate (2) Investigations Directorate (3) Office of Special Projects</p>	<p>Conduct focused investigations, audits, inspections, and analysis that allow SIGAR to make actionable recommendations to the Department of Justice, other Executive Branch agencies, and Congress.</p>
<p>(4) Research and Analysis Directorate (RAD) and SIGAR’s White Paper Initiative</p>	<p>Produce SIGAR’s quarterly report to Congress and place SIGAR’s findings into a broader context.</p>
<p>(5) Office of Congressional Relations and Government Affairs (6) Office of Public Affairs</p>	<p>Communicate SIGAR’s analysis and recommendations to Executive Branch agencies, Congress, and the public.</p>
<p>(7) Management and Support Directorate (M&S)</p>	<p>Provide SIGAR with the necessary resources to effectively pursue SIGAR’s oversight mission.</p>

More details of the specific roles and responsibilities of these offices and directorates in implementing this strategic plan can be found in Appendix I of this document.

MEANS AND METHODS

SIGAR uses a method of analysis that examines all levels of the reconstruction, from low-level accounting transactions to the broad overarching goals of the U.S. mission in Afghanistan. This approach ensures that SIGAR maintains its deep understanding of specific issues and uses this knowledge to identify and address larger systemic challenges facing the U.S.-funded reconstruction effort. SIGAR’s offices and directorates document SIGAR’s findings through a variety of publications:

- **Audit Reports** communicate the results of performance audits conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) and Council of Inspectors General on Integrity and Efficiency (CIGIE) quality standards.
- **Financial Audit Reports** communicate the results of financial audits conducted

by independent public accountants that are reviewed and monitored by SIGAR in accordance with GAGAS and CIGIE quality standards.

- **Inspection Reports** evaluate the extent to which facilities were constructed in accordance with contract requirements, are being used as intended, and are sustainable.
- **Special Project Reports** examine emerging issues to provide actionable information and suggestions to Executive Branch leaders and policy makers.
- **Alert Letters** raise issues that warrant immediate attention by a department or agency.
- **Quarterly Reports** summarize Afghanistan reconstruction funding, SIGAR and other oversight agencies' work, and major reconstruction issues.
- **White Papers** document lessons learned to promote the recurrence of desirable outcomes and prevent the recurrence of undesirable outcomes.
- **Testimonies and Statements for the Record** address specific issues upon the request of committees in the U.S. Senate and U.S. House of Representatives.
- **Criminal and Civil-Related Documents** highlight SIGAR's investigative work as it progresses through the U.S. court system.



Special Inspector General John Sopko and witnesses for the Departments of Defense and State, and the Drug Enforcement Administration, prepare to testify before the U.S. Senate Caucus on International Narcotics Control, chaired by Senator Dianne Feinstein of California, January 15, 2014. (U.S. Senate photo)

Afghanistan is a difficult and complex environment. Uncertainties surrounding the security, governance, and economic transitions could significantly affect the future of the U.S. involvement in Afghanistan, along with SIGAR's oversight of the U.S.-funded reconstruction effort. Because of these uncertainties, SIGAR's strategic plan includes a number of key planning assumptions. If any of the following assumptions prove false, SIGAR will re-examine its strategic plan:

- The U.S. government and the Government of the Islamic Republic of Afghanistan (GIROA) negotiate and sign a Bilateral Security Agreement that creates a long-term security partnership beyond 2014. This will result in U.S. participation in a "Train, Advise, and Assist Mission" for the U.S. military.
- The security situation in Afghanistan will allow for the continued implementation of U.S.-funded reconstruction activities. This includes the ability of U.S. government employees to adequately monitor and evaluate progress.
- GIROA and the international community will make acceptable progress on indicators outlined in the Tokyo Mutual Accountability Framework, resulting in continued support from the U.S. government and the international community.
- The U.S. government continues to provide significant funding for the U.S.-funded reconstruction effort through the transition and into the Decade of Transformation, through 2025.
- GIROA and international trust funds allow SIGAR access to records, individuals, and projects funded through on-budget support.
- Despite the political transition, GIROA's strategic goals remain generally congruent with U.S. goals in Afghanistan, resulting in a continued relationship over at least the next three years.

² On-budget assistance is funding that is channeled directly through the Afghan government's core budget. On-budget assistance is intended to allow the Afghans more freedom to manage their own budget and to build their capacity for doing so.

APPENDIX I: ORGANIZATIONAL RESPONSIBILITIES

Goals	Objectives	Lead	Supporting
1. Tell the Story	1.1 Collect Information on Completed Projects	Audits, Special Projects	RAD
	1.2 Track Reconstruction Funding	RAD	
	1.3 Identify Best Practices/Lessons Learned	White Paper Initiative, Special Projects	Audits, RAD
	1.4 Communicate SIGAR's Findings to the Executive Branch, Congress, and the Public	Public Affairs, Congressional Relations and Government Affairs	M&S, Audits, Investigations Special Projects, White Paper Initiative
2. Guide the Future	2.1 Conduct Audits to Prevent Waste, Fraud, and Abuse	Audits, Special Projects	RAD
	2.2 Conduct Investigations of Criminal Activity, Corruption, and Misconduct	Investigations	
	2.3 Identify Emerging Issues	Special Projects	Audits, Investigations, White Paper Initiative
	2.4 Review Implementation of Recommendations	Audits, Quality Control	RAD
	2.5 Recover U.S. Funds Lost to Waste, Fraud, and Abuse	Investigations	Audits
	2.6 Coordinate with Oversight Community	Investigations, Special Projects	Congressional Relations and Government Affairs
	2.7 Communicate SIGAR's Findings to the Executive Branch, Congress, and the Public	Public Affairs, Congressional Relations and Government Affairs	M&S, Audits, Investigations Special Projects, White Paper Initiative
3. Address Core Challenges	3.1 Identify High Risk Areas	Audits	Investigations, Special Projects, RAD, White Paper Initiative
	3.2 Develop Recommendations to Address Systemic Weaknesses	Audits, White Paper Initiative	RAD, Investigations
	3.3 Communicate SIGAR's Findings to the Executive Branch, Congress, and the Public	Public Affairs, Congressional Relations and Government Affairs	M&S, Audits, Investigations Special Projects, White Paper Initiative
4. Support Our Team	4.1 Attract and Maintain Highly Skilled Workforce	M&S	All offices
	4.2 Promote Individual and Organizational Development	M&S	All offices
	4.3 Allocate SIGAR's Resources to Meet Current and Future Challenges	M&S	All offices
	4.4 Identify New Techniques to Improve SIGAR's Oversight	All offices	All offices
	4.5 Maximize Collaboration Across SIGAR	All offices	All offices
	4.6 Keep SIGAR employees safe.	M&S	All offices

APPENDIX II: RELATED PLANS AND STRATEGIES

SIGAR's strategic plan supports broader U.S. government-wide goals and objectives in Afghanistan. In addition, this plan is related to a number of other internal and external reconstruction oversight plans and strategy documents. Key documents related to SIGAR's work are described below.

Document	Date	Overview
High Risk List	Ongoing	SIGAR is currently in the process of identifying high risk areas and key systematic weaknesses in the reconstruction effort in Afghanistan. This list will help to direct SIGAR's future work, as well as alert stakeholders of key issues to be addressed. The list is directly linked to Goal 3 of this strategic plan.
Transition Planning Framework	March 2014	To address the changing security dynamics and challenges facing oversight efforts in Afghanistan, SIGAR's Transition Task Force developed a framework that guides SIGAR's efforts to ensure the continuity and effectiveness of its oversight work from 2014 to 2016.
Investigations Directorate Strategic Plan	October 2013	This document details the mission, vision, and metrics for SIGAR's Investigations Directorate. The plan identifies four investigative priorities for the Directorate: <ul style="list-style-type: none"> · Money Laundering · Procurement and Contract Fraud · Bribery and Corruption · Theft
Comprehensive Oversight Plan for Southwest Asia (COPSWA)	September 2013	The COPSWA is updated on a yearly basis and incorporates the planned and ongoing oversight by the Inspectors General of the Department of Defense, Department of State, and the U.S. Agency for International Development; the Special Inspector General for Afghanistan Reconstruction; the Army Audit Agency, the Naval Audit Service, and the Air Force Audit Agency; and the U.S. Government Accountability Office. Oversight of U.S. reconstruction efforts in Afghanistan is broken down into the strategic issues identified by the Joint Strategic Oversight Plan.
Civil-Military Strategic Framework for Afghanistan	September 2013	The Civil-Military Strategic Framework for Afghanistan was first signed in August 2009 (and originally named the Integrated Civilian-Military Campaign Plan) by the U.S. Ambassador to Afghanistan and the Commanding General for U.S. Forces-Afghanistan. It was updated in February 2011, March 2012, October 2012, and September 2013. The framework is designed to articulate the strategic vision guiding U.S. government efforts to achieve U.S. national goals in Afghanistan and to ensure that U.S. civilian and military efforts in Afghanistan are fully integrated and complementary. The plan addresses four categories of effort, including security, governance, rule of law, and socioeconomic development. It also includes crosscutting issues of reconciliation and reintegration, the role of women in society, borders, information initiatives, and regional cooperation.
Inspectors General Fiscal Year 2013 Joint Strategic Oversight Plan for Afghanistan Reconstruction	July 2012	Updated on a yearly basis. The plan identifies 13 strategic issues and describes focus areas within each of these issues to guide the development of audits, inspections, and evaluations that will provide oversight for the major reconstruction programs.
Tokyo Conference Declaration and Framework	July 2012	The Tokyo Conference Declaration and Framework, issued at the July 2012 Tokyo Conference, resulted in a declaration of continued support toward Afghanistan's long-term economic growth and fiscal self-reliance, called upon greater Afghan effort to combat corruption, and elicited pledges of financial support for Afghanistan as it heads into the Decade of Transformation. It also introduced the Mutual Accountability Framework that holds Afghanistan and the international community accountable for achieving and supporting good governance goals and indicators across five areas.
Chicago Summit Declaration	May 2012	The May 2012 Chicago Summit drew together the 28 NATO countries and Afghanistan to discuss the sustainability of Afghan National Security Forces beyond the drawdown of international military forces in 2014. Nations affirmed their commitment with pledges of financial support in The Chicago Summit Declaration.
Afghanistan and Pakistan Regional Stabilization Strategy	November 2011	The Afghanistan and Pakistan Regional Stabilization Strategy, signed by the Secretaries of Defense and State, was released in January 2010 and, according to State officials, most recently updated in November 2011 through the Status Report: Afghanistan and Pakistan Civilian Engagement. The report focuses on U.S. non-military efforts and states that the U.S. combat mission is not open-ended but that the United States is committed to building a lasting partnership with Afghanistan and Pakistan. With regard to Afghanistan, the strategy focuses on supporting an Afghan-led, sustainable transition; building an economic foundation for Afghanistan's future; supporting Afghanistan's governance and political institutions; strengthening Afghan rule of law; promoting sustainable development investments; advancing the rights of Afghan women and girls; and overseeing Afghanistan assistance. Under each of these areas, the strategy identifies key issues and achievements. According to State officials, it supersedes the March 2009 U.S. Strategy for Afghanistan and Pakistan.

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FRAUD, WASTE, OR ABUSE MAY BE REPORTED TO SIGAR'S HOTLINE

By Phone: Afghanistan

Cell: 0700107300

DSN: 318-237-3912 ext. 7303

All voicemail is in Dari, Pashto, and English.

By Phone: United States

Toll Free: 866-329-8893

DSN: 312-664-0378

All voicemail is in English and answered during business hours.

By Fax: 703-601-4065

By E-mail: sigar.hotline@mail.mil

By Web Submission: www.sigar.mil/investigations/hotline/report-fraud.aspx



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