

STRATEGIC PLAN | 2018-2020



Special Inspector General for Afghanistan Reconstruction





Secretary of Defense Jim Mattis, accompanied by NATO Secretary General Jens Stoltenberg, talks to troops in Kandahar, Afghanistan, Sept. 28, 2017. (DOD photo by USAF Staff Sgt. Jette Carr)

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SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

March 2018

I am pleased to present the Office of the Special Inspector General for Afghanistan Reconstruction's (SIGAR) strategic plan for 2018–2020.

The U.S.-funded reconstruction effort in Afghanistan, now in its 17th year, is designed to support Afghanistan as it transitions to controlling its own security, governance, and development. SIGAR's 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 Congress 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 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 other 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 continuing to work 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 stylized and fluid, with a long horizontal stroke extending to the right.

John F. Sopko
Special Inspector General for Afghanistan Reconstruction

INTRODUCTION

SIGAR’s strategic plan for 2018–2020, described on the following pages, provides overarching direction for the programmatic and management decisions SIGAR will take to execute its legislative mandate.

This strategic plan, however, is not a binding document that prevents the agency from learning from its experiences and adapting to changing circumstances. 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.

In keeping with the evolving nature of the U.S. reconstruction mission in Afghanistan, this plan covers only the period 2018–2020. SIGAR will continue monitoring legal and operational changes in the reconstruction environment to guide succeeding iterations of this plan.



Afghan Chief Executive Abdullah Abdullah, center left, enters the Pentagon with Secretary of Defense James Mattis, center right, during a November 2017 visit. (DOD photo by Sgt. Amber I. Smith, U.S. Army)

2018: A NEW STRATEGY FOR AFGHANISTAN

On August 21, 2017, President Donald Trump announced his administration's strategy for Afghanistan and South Asia. The new strategy recommitted the United States to partnering with the Afghan government for as long as it demonstrates determination and progress. The president said that "our commitment [in Afghanistan] is not unlimited, and our support is not a blank check." Further, he declared that "we will keep our eyes wide open" on the progress of Afghan government reforms.¹ This Strategic Plan was developed with special consideration for the need to provide vigorous oversight for the reconstruction that will continue under the new strategy.

Since 2014, Afghanistan has weathered challenging security, political, and economic transitions that produced profound changes in the country. While the number and geographic spread of international military forces has dropped significantly, the funding coalition partners administer and the capabilities they provide remain critical to Afghanistan's tenuous security. As of October 15, 2017, NATO's Resolute Support reported that 55.8 percent of the country's 407 districts are under Afghan government control or influence, the lowest level since SIGAR began reporting this data in 2015.² As President Ashraf Ghani noted in January 2018, the Afghan government would only be able to support its military forces for six months without coalition support.³

Parliamentary elections, delayed since 2015, are scheduled to occur in July 2018. These elections will be a test of the government's commitment to electoral reform in the wake of the controversial 2014 presidential election. The 2014 election resulted in an extra-constitutional power-sharing arrangement to accommodate the presidential runner-up and his coalition within a National Unity Government (NUG). While electoral reform was a central part of this power-sharing deal, the UN has judged progress on such reform "insufficient."⁴ According to the UN, many Afghan politicians and citizens have said that Afghanistan could not endure another election like that of 2014.⁵

The scheduled 2018 parliamentary and 2019 presidential elections have increased pressures on the government, with political actors both in and out of government becoming more vocal in opposition to the NUG.⁶ Together, these elections will determine the future division of Afghan political power.

SIGAR will closely follow the development and implementation of U.S. agency-specific plans as they are developed throughout this period. By summer 2018, the U.S. Agency for International Development (USAID) plans to finalize a new country strategy for Afghanistan. This will be an update to the 2015–2018 transition plan

¹ White House, "Remarks by President Trump on the Strategy in Afghanistan and South Asia," transcript at whitehouse.gov, August 21, 2017.

² SIGAR, Addendum to SIGAR's January 2018 *Quarterly Report to the United States Congress*, January 30, 2018, p. 1.

³ 60 Minutes, "Kabul under Siege While America's Longest War Rages On," CBSnews.com, aired January 14, 2018.

⁴ Tadamichi Yamamoto, "Briefing to the United Nations Security Council by the Secretary General's Special Representative for Afghanistan," December 21, 2017, PDF at unama.unmissions.org, p. 1.

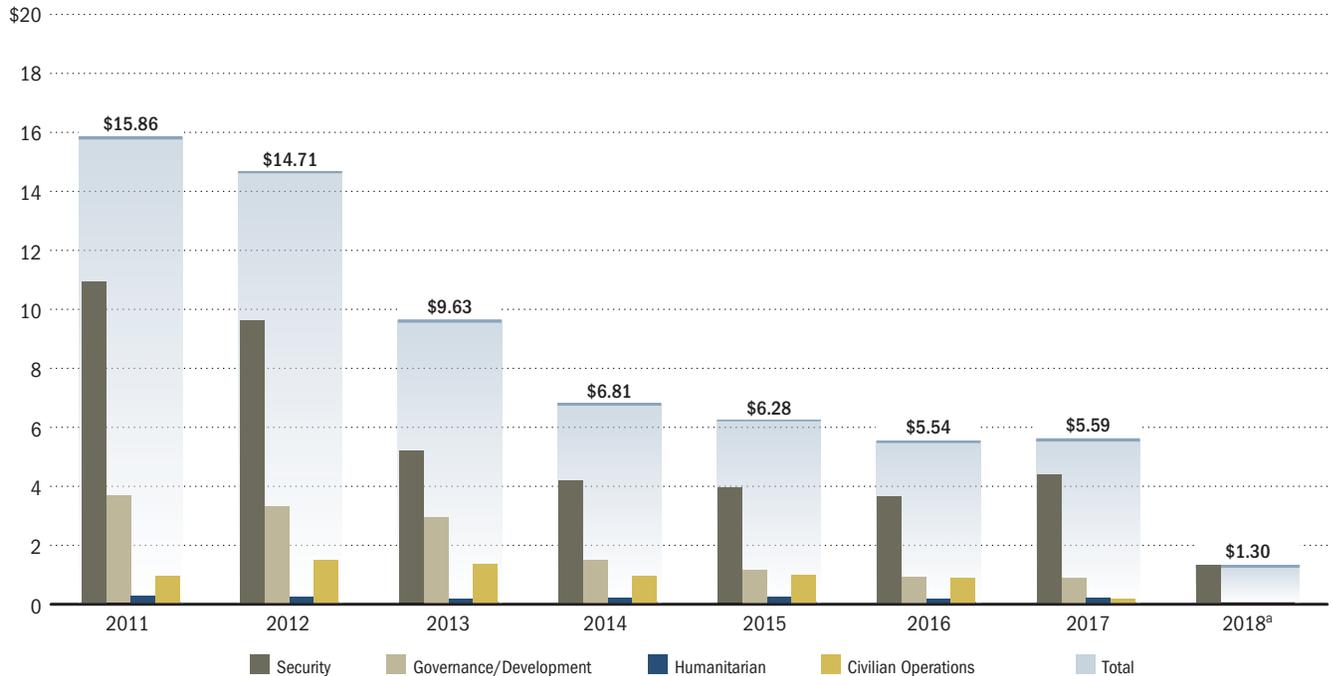
⁵ Tadamichi Yamamoto, "Briefing to the United Nations Security Council by the Secretary General's Special Representative for Afghanistan," September 25, 2017, PDF at unama.unmissions.org, p. 2.

⁶ UN, report of the Secretary-General, *The situation in Afghanistan and its implications for international peace and security*, September 15, 2017, p. 1.

that a recent USAID-commissioned assessment found to be predicated on critical assumptions that have proven to be either somewhat valid or not valid at all.⁷ SIGAR will also closely follow the progress of various Afghan government reform commitments contained in the Afghanistan Compact, an Afghan-led initiative announced in August 2017 to cover the next three years.

U.S. efforts to build capable Afghan security forces, improve governance, and foster economic and social development continue to operate in an environment of risk. In the face of these challenges, SIGAR is innovating: We have hired third-party monitors to access areas too insecure for U.S. government personnel, begun analyzing raw financial data from the Afghan government, and, as directed by Congress, have taken on the challenge of assessing the Afghan government’s progress in meeting international benchmarks related to the implementation of a national anticorruption strategy. SIGAR will work to keep the eyes of the U.S. government “wide open” by continuing to provide timely, independent oversight of U.S. (and Afghan) government reconstruction efforts in Afghanistan.

U.S. APPROPRIATIONS BY FISCAL YEAR, AMOUNT, AND CATEGORY (\$ BILLIONS)



Note: Numbers have been rounded.
^a FY 2018 figure reflects amount made available for obligation under continuing resolutions.
 Source: SIGAR, *Quarterly Report to the United States Congress*, January 30, 2018, p. 65.

⁷ Checchi and Company Consulting, Inc., *USAID/Afghanistan Plan for Transition Strategy (2015–2018) Mid-Course Stocktaking Exercise*, August 2017, pp. 15–16.

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.⁸ 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.

In the National Defense Authorization Act for Fiscal Year 2018 (FY 2018 NDAA), Congress directed SIGAR to conduct all work related to activities funded by the Afghan Security Forces Fund in accordance with *Generally Accepted Government Auditing Standards* (GAGAS) or the Council of the Inspectors General on Integrity and Efficiency's (CIGIE) *Quality Standards for Inspection and Evaluation*, commonly referred to as the CIGIE Blue Book.

Since SIGAR was created in 2008, SIGAR has conducted its work in accordance with the *Quality Standards for Federal Offices of Inspectors General*, known as the Silver Book, and its audits have been conducted in accordance GAGAS, known as the Yellow Book, and inspections have been conducted in accordance with the CIGIE Blue Book. In light of the FY 2018 NDAA, starting in 2018, our special projects, lessons learned reports, and quarterly reports will also be prepared in accordance with the CIGIE Blue Book.

As SIGAR conducts its oversight work, it is required to coordinate with, and to receive cooperation from, the Inspectors General of USAID and the Departments of Defense and State. These inspectors general, SIGAR, and other federal oversight agencies constitute the Southwest Asia Joint Planning Group, which meets quarterly to coordinate federal oversight activities related to Overseas Contingency Operations.⁹ SIGAR is also a member of the International Contract Corruption Task Force, the principal organization coordinating contract fraud and corruption cases involving U.S. government spending in Southwest Asia.

⁸ 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 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.

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.

Footnote for previous page

⁹ A contingency operation is defined at 10 USC § 101(13) as “a military operation that—(A) is designated by the Secretary of Defense as an operation in which members of the armed forces are or may become involved in military actions, operations, or hostilities against an enemy of the United States or against an opposing military force; or (B) results in the call or order to, or retention on, active duty of members of the uniformed services under section 688 [. . .] of this title, chapter 15 of this title, or any other provision of law during a war or during a national emergency declared by the President or Congress.” An overseas contingency operation, per 22 USC § 2421f(e)(3), is one as defined in 10 USC, but is “outside the United States and its territories and possessions.”

GOALS AND OBJECTIVES

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 lessons learned from projects and programs.
- **Objective 4:** Communicate SIGAR's findings to Executive Branch leaders, Congress, the press, 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 Congress.
- **Objective 4:** Conduct analyses of reconstruction strategy, policy, programs and projects to identify lessons and recommendations for current efforts in Afghanistan and future contingency operations.
- **Objective 5:** 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 6:** 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 7:** 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.
- **Objective 8:** Communicate SIGAR’s findings to Executive Branch leaders, Congress, the press, 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, Congress, the press, 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, MEANS, AND METHODS

ORGANIZATION

SIGAR is organized into eight 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) Office of Special Projects</p>	<p>Conduct focused audits, inspections, and analysis that allow SIGAR to make actionable recommendations to DOD, the Department of State, USAID, other Executive Branch agencies, and Congress.</p>
<p>(3) Investigations Directorate</p>	<p>Conduct criminal and civil investigations to detect and deter fraud, waste, 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.</p>
<p>(4) Research and Analysis Directorate (RAD)</p>	<p>Produce SIGAR’s quarterly report to Congress and place SIGAR’s findings into a broader context.</p>
<p>(5) Lessons Learned Program</p>	<p>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.</p>
<p>(6) Office of Congressional Relations and Government Affairs (7) Office of Public Affairs</p>	<p>Communicate SIGAR’s analysis and recommendations to Executive Branch agencies, Congress, the press, and the public.</p>
<p>(8) 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 GAGAS and CIGIE quality standards. Performance audits provide objective analysis so management and those charged with governance can use the information to improve program performance and operations, reduce costs, and facilitate decision making by responsible parties.
- **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 and Evaluation Reports** are systematic and independent assessments of the design, implementation, and results of an agency's operations, programs, or policies and are conducted in accordance with CIGIE quality standards. Inspections generally determine whether construction of a building or facility was conducted in accordance with contract requirements, applicable construction requirements, or other criteria, and whether the building or facility is being used and maintained.
- **Special Project Reports** examine emerging issues to provide actionable information and suggestions to Executive Branch leaders and policy makers and are conducted in accordance with CIGIE quality standards.
- **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, and are conducted in accordance with CIGIE quality standards.
- **Lessons Learned Reports** synthesize the work and expertise of SIGAR, other oversight agencies, government entities, current and former officials with on-the-ground experience, academic institutions, and independent scholars. The reports are intended to make sure the lessons from the United States' largest reconstruction effort are identified and, most importantly, remembered and applied to reconstruction efforts in Afghanistan, as well as to future conflicts and reconstruction efforts elsewhere in the world, and are conducted in accordance with CIGIE quality standards.
- **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.
- **SIGAR.MIL Public website** serves as repository of SIGAR reports, including interactive reports; key information about SIGAR’s role and mission; links to key activities, including the SIGAR Hotline; as well as links to social media sites used by SIGAR to disseminate SIGAR work products.
- **SIGAR’s Oversight of Reconstruction Toolbox (SORT)** database stores SIGAR’s oversight body of work and is designed to track and display the status of SIGAR’s oversight efforts. SORT’s various displays promote effective analysis and agency decision-making to improve the economy, efficiency, and effectiveness of the U.S. reconstruction effort in Afghanistan.



Television broadcasting towers line “TV Mountain” on the outskirts of Kabul. (UN photo by Aurora Alambra)

RISKS AND ASSUMPTIONS

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 Government of the Islamic Republic of Afghanistan's (GIROA) strategic goals remain generally congruent with U.S. goals in Afghanistan, resulting in a continued relationship over at least the next three years.
- GIROA and the international community will make acceptable progress on the indicators outlined at the Brussels Conference and in the Afghanistan Compact, resulting in continued U.S. reconstruction funding.
- The security situation in Afghanistan will allow for the continued implementation and oversight of U.S.-funded reconstruction activities.
- GIROA and the administrators of key international trust funds will allow SIGAR access to records, individuals, and projects funded through on-budget support.¹⁰
- SIGAR's assessment of the Afghan government's performance against anticorruption goals, and any future congressionally mandated studies, will receive sufficient cooperation from Afghan ministries.
- SIGAR continues to receive the unclassified information it needs to report publicly on the progress or failure of the reconstruction effort.
- Budget and resources continue to decrease while operational costs and mission requirements increase. Cuts in budget and manpower with increased costs in International Cooperative Administrative Support Services (ICASS), contracts, travel expenses, and special requests from Congress will present challenges in sustaining product delivery and maintaining expectations.

¹⁰ 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 and Inspections, Special Projects	RAD, LLP
	1.2 Track Reconstruction Funding	RAD	
	1.3 Identify Lessons Learned	LLP, Special Projects	Audits and Inspections, RAD
	1.4 Communicate SIGAR's Findings to the Executive Branch, Congress, the Press, and the Public	Public Affairs, Congressional Relations and Government Affairs	M&S, Audits and Inspections, Investigations Special Projects, LLP
2. Guide the Future	2.1 Conduct Audits to Prevent Waste, Fraud, and Abuse	Audits and Inspections, Special Projects	RAD
	2.2 Conduct criminal and civil investigations of fraud, corruption and misconduct.	Investigations	
	2.3 Identify Emerging Issues	Special Projects	Audits and Inspections, Investigations
	2.4 Review Implementation of Recommendations	Audits and Inspections, Quality Control	RAD
	2.5 Recover U.S. Funds Lost to Waste, Fraud, and Abuse	Investigations	Audits and Inspections
	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, the Press, and the Public	Public Affairs, Congressional Relations and Government Affairs, RAD	M&S, Audits and Inspections, Investigations Special Projects, LLP
3. Address Core Challenges	3.1 Identify High Risk Areas	RAD	Audits and Inspections, Investigations, Special Projects, LLP
	3.2 Develop Recommendations to Address Systemic Weaknesses	Audits and Inspections, LLP	RAD, Investigations
	3.3 Communicate SIGAR's Findings to the Executive Branch, Congress, the Press, and the Public	Public Affairs, Congressional Relations and Government Affairs	M&S, Audits and Inspections, Investigations Special Projects, LLP
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 Monitor and Manage Funding; Pursue Opportunities to Better Utilize Resources in an Environment of Reduced Budgets and Increased Costs	M&S	All Offices
	4.5 Identify New Techniques to Improve SIGAR's Oversight	All offices	All offices
	4.6 Maximize Collaboration Across SIGAR	All offices	All offices
	4.7 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 created the High Risk List to call attention to program areas and elements of the U.S.-funded reconstruction effort in Afghanistan that are especially vulnerable to significant waste, fraud, and abuse. With the list, SIGAR seeks to identify and address systemic problems facing U.S.-funded reconstruction efforts. The list highlights program areas on which SIGAR believes the implementing agencies need to focus. It also discusses how specific agencies are failing to mitigate risks in areas that involve their operations. 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 guided SIGAR's efforts to ensure the continuity and effectiveness of its oversight work from 2014 to 2016.
Investigations Directorate Strategic Plan	January 2018	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 Overseas Contingency Operations (COP-OCO)	October 2017	The FY 2018 COP-OCO is describes the whole-of-government oversight of U.S. activities in support of the two ongoing overseas contingency operations (OCOs) and other programs and operations in Southwest Asia. Those two OCOs are Operation Freedom's Sentinel, whose mission is to conduct counterterrorism operations and to train, advise, and assist the Afghan security forces, and Operation Inherent Resolve to defeat the Islamic State of Iraq and Syria (ISIS). The report 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; Army Audit Agency, Naval Audit Service, and Air Force Audit Agency; and the Offices of the Inspectors General of the Department of Homeland Security, Department of Justice, Department of Energy, Department of the Treasury, and Central Intelligence 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.

APPENDIX II: RELATED PLANS AND STRATEGIES

Document	Date	Overview
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 2018 Joint Strategic Oversight Plan for Afghanistan Reconstruction	October 2017	Updated on a yearly basis. The plan identifies six oversight objectives and five strategic oversight areas 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 Tokyo Mutual Accountability Framework (TMAF) 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.

Document	Date	Overview
Enduring Strategic Partnership Agreement between the Islamic Republic of Afghanistan and the United States of America	July 2014	Also known as the U.S.-Afghanistan Strategic Partnership Agreement (SPA), this is an agreement that provides the long-term framework for the relationship between the two countries. The agreement seeks “to cement an enduring partnership with Afghanistan that strengthens Afghan sovereignty, stability and prosperity, and that contributes to [the] . . . shared goal of defeating Al Qaeda and its extremist affiliates.” ¹¹ The agreement commits the United States to “support Afghanistan’s social and economic development, security, institutions and regional cooperation,” and for Afghanistan to “strengthen accountability, transparency, oversight, and to protect the human rights of all Afghans.” ¹²
U.S.-Afghanistan Security and Defense Cooperation Agreement	January 2015	This bilateral security agreement (BSA) establishes and defines the presence of U.S. forces in Afghanistan, providing for the continued training and advising of Afghan security forces, as well as counterterrorism operations. It reaffirms the two countries’ commitment “to strengthen long-term strategic cooperation in areas of mutual interest, including: advancing peace, security, and stability, strengthening state institutions, supporting Afghanistan’s long-term economic and social development, and encouraging regional cooperation.” ¹³
Brussels Conference on Afghanistan	October 2016	At the Brussels Conference, the United States and other international participants confirmed their intention to provide \$15.2 billion between 2017 and 2020 in support of Afghanistan’s development priorities. Afghanistan committed to “strengthen governance, rule of law, fiscal sustainability, and human rights. These commitments are codified in the SMART Self-Reliance through Mutual Accountability Framework (SMAF).” ¹⁴
Afghanistan Compact	August 2017	The Afghanistan Compact, an Afghan-led initiative designed to demonstrate the government’s commitment to reforms. The Compact specifically delineates Afghanistan’s existing commitments under the Strategic Partnership Agreement (SPA).

¹¹ White House, Office of the Press Secretary, “Fact Sheet: The U.S.-Afghanistan Strategic Partnership Agreement,” May 1, 2012.

¹² White House, “Fact Sheet: The U.S.-Afghanistan Strategic Partnership Agreement,” May 1, 2012.

¹³ U.S.-Afghanistan Security and Defense Cooperation Agreement, signed September 30, 2014.

¹⁴ Department of State, Office of the Special Representative for Afghanistan and Pakistan, “U.S. Relations with Afghanistan Fact Sheet,” January 3, 2017.

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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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