

**Office of the Special Inspector General for
Afghanistan Reconstruction**

STRATEGIC OVERSIGHT PLAN 2010-2014



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Special Inspector General for Afghanistan Reconstruction

STRATEGIC OVERSIGHT PLAN 2010-2014

OVERVIEW

The U.S. Congress, through Section 1229 of the National Defense Authorization Act for Fiscal Year 2008 (Public Law No. 110-181, January 28, 2008), created the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) to provide independent and objective oversight of all U.S. funding for the reconstruction of Afghanistan. The legislation defines reconstruction funds as those used to 1) build or rebuild physical infrastructure of Afghanistan, 2) establish or reestablish political and societal institutions of Afghanistan, 3) build the Afghanistan National Security Forces, and 4) provide products or services to the people of Afghanistan. SIGAR reports to Congress and keeps both the Secretary of State and the Secretary of Defense informed.

SIGAR's enabling legislation requires it to perform three core functions as part of its oversight mission:

1. Conduct audits and investigations.
2. Make recommendations to promote economy and efficiency as well as prevent and detect waste, fraud, and abuse.
3. Keep the Secretaries of State and Defense and the U.S. Congress informed about issues relating to the reconstruction effort.

The Special Inspector General was appointed on June 12, 2008, and sworn in on July 22, 2008. SIGAR received its initial funding in September 2008.

MISSION

Provide independent oversight of the treatment, handling, and expenditure of funds appropriated or otherwise made available for the reconstruction of Afghanistan; detect and deter fraud, waste, and abuse of U.S. funds; and promote actions to increase program economy, efficiency, and effectiveness.

STRATEGIC VISION

To provide the broad oversight required by its legislation, SIGAR will conduct audits and investigations relating to U.S.-funded reconstruction programs and operations. Based on this, SIGAR will identify program weaknesses, make recommendations for decision makers, and aggressively pursue wrong doing. This will result in appropriate corrective actions, improved institutional oversight, and improved Afghanistan reconstruction.

CORE VALUES

SIGAR's staff will exemplify:

- *Honor* – Maintain the highest standards of personal and professional conduct.
- *Respect* – Treat everyone with dignity and respect while recognizing difficult work conditions.
- *Integrity* – Conduct work in a credible and persuasive manner that meets applicable standards.
- *Responsibility* – Provide accountability to the American public for funds invested in SIGAR.
- *Progress* – Seek forward-thinking and innovative solutions.

GOALS, OBJECTIVES, MEANS, AND MEASURES OF EFFECTIVENESS

SIGAR's strategic goals are derived from its enabling legislation and support the U.S. reconstruction strategy for Afghanistan. Broad in scope, SIGAR's goals describe the overall intentions of the organization in the performance of its mission. Objectives are the more specific, achievable conditions that assist SIGAR in reaching its strategic goals. The means are actions SIGAR takes to accomplish its objectives. Finally, SIGAR uses measures of effectiveness to evaluate its performance. SIGAR's overall measure of effectiveness will depend on the degree to which it improves programs, reduces waste, detects and prevents fraud and abuse, and produces savings for the American taxpayer. At the end of each fiscal year, SIGAR will publish a compilation of its accomplishments based on these measures.

GOALS

Promote efficiency, increase effectiveness, and reduce waste.

Detect and prevent fraud and abuse relating to reconstruction funds.

Enhance coordination of U.S. government oversight of reconstruction funds and programs.

Inform Congress, U.S. policy makers, and the American public about critical reconstruction issues.

Ensure SIGAR management processes and operations are effective and efficient.

GOAL I: Promote efficiency, increase effectiveness, and reduce waste.

Objectives:

Program weaknesses and inefficiencies are identified.

Management and accountability of U.S. funds administered by U.S. and Afghan agencies and their contractors are improved.

Contracting and contract management processes are improved.

Key decision makers implement effective policies and enhanced strategies based on SIGAR recommendations.

Means:

Conduct a broad spectrum of contract and performance audits, including:

- Contract performance and oversight
- Security programs to assist the development of Afghanistan's National Security Forces
- Development projects
- Governance projects
- The use of contractors and of specific contracts for security services and other reconstruction purposes
- The internal controls and accountability procedures of U.S. implementing agencies and of Afghan government institutions
- Reconstruction strategy, planning, and oversight

Identify systemic weaknesses.

Conduct targeted analyses of Afghanistan reconstruction programs.

Monitor and review the effectiveness of U.S. coordination with the government of Afghanistan and other donor countries.

Measures of Effectiveness:

Number of audit reports completed

Number of audit recommendations made

The percentage of audit recommendations implemented

The number of documented reconstruction improvements based on SIGAR's work

Dollar value of savings identified

GOAL II: Detect and prevent fraud and abuse relating to reconstruction funds.

Objectives:

Individuals responsible for wrongdoing are held accountable.

U.S. and Afghan officials exert effective internal controls.

Misapplied or fraudulently acquired U.S. reconstruction funds are recovered.

Means:

Conduct criminal investigations and support the federal prosecution of fraud and corruption.

Conduct civil investigations targeting waste and abuse.

Recover misapplied and fraudulently acquired U.S. reconstruction funds.

Manage an effective hotline and complaint management program.

Conduct audits of contracts, cooperative agreements, grants, and other funding mechanisms to detect vulnerabilities, assess internal controls, recommend corrective actions, and refer issues to investigations.

Employ data-mining techniques to identify potential fraudulent transactions.

Advocate changes to oversight and anti-corruption practices on the basis of program analysis.

Measures of Effectiveness:

Number of successful criminal prosecutions

Number of successful civil actions

Number of suspensions and disbarments

Financial savings and recoveries

Number of recommendations for improved controls and accountability

Number of recommendations implemented

Number of documented reconstruction improvements based on SIGAR's work

Number of hotline complaints processed

GOAL III: Enhance coordination of U.S. government oversight of reconstruction funds and programs.

Objectives:

U.S. government oversight focuses on key programs, projects, and contracts.

Duplication of U.S. government oversight activities is eliminated.

Coordination of U.S. federal law enforcement in Afghanistan ensures effective and efficient use of resources.

Means:

Coordinate all planned audits with interested oversight agencies and key stakeholders.

Participate in interagency oversight activities such as the Southwest Asia Joint Planning Group and Shuras.

Participate fully in the International Contract Corruption Task Force (ICCTF).

Foster constructive relationships with other Offices of Inspectors General and the Government Accountability Office.

Measures of Effectiveness:

Percentage of investigations coordinated with the ICCTF and the appropriate law enforcement agencies

SIGAR Special Agents represented in ICCTF offices in Afghanistan

Assessments of our coordination by Inspectors General for the Departments of State, Defense, and USAID

GOAL IV: Inform Congress, U.S. policy makers, and the American public about critical reconstruction issues.

Objectives:

Congress and other policy makers have information that is relevant and timely.

The Secretaries of State and Defense are informed about SIGAR's activities and work products, and key Afghanistan reconstruction issues.

Information on SIGAR's work is transparent and accessible to the public.

Means:

Produce Quarterly Reports to Congress that provide a detailed update on SIGAR’s activities and the state of the reconstruction effort in Afghanistan.

Provide independent and objective audit reports to the U.S. Congress, the Department of State, and the Department of Defense.

Communicate SIGAR’s message through a wide variety of media outlets.

Maintain an internet site and promptly place reports on SIGAR’s website.

Speak about SIGAR’s work at conferences.

Engage congressional staffs and other key stakeholders on a routine basis.

Measures of Effectiveness:

Reports are issued on time and contain accurate information

Number of Congressional testimonies

Number of meetings with Members of Congress

Media stories published in which SIGAR is cited as an authoritative source

Internet hits on SIGAR’s homepage, inquiries, and complaint intakes

Congressional satisfaction with SIGAR products

Number of press conferences and interviews held by senior SIGAR leadership

GOAL V: Ensure SIGAR management processes and operations are effective and efficient.

Objectives:

SIGAR’s administration supports the entire staff.

Customer-oriented support services are provided.

SIGAR’s management is satisfied with levels of support.

Means:

Further develop and maintain policies, procedures, and guidelines that facilitate organizational functions and promote achievement of SIGAR’s goals.

Recruit and retain qualified professional staff.

Use appropriate information management technologies that maximize the work of SIGAR personnel.

Measures of Effectiveness:

Staff recruitment and retention goals met

Positive response rate to internal and external assessments

Timeliness and efficiency of pay transactions and other personnel actions

Resource management practices meet or exceed applicable government standards

EXTERNAL FACTORS IN A HOSTILE ENVIRONMENT

Personnel security: SIGAR’S primary concern for its personnel in Afghanistan is safety. A violent insurgency and an international terrorist organization oppose the United States and NATO efforts in Afghanistan. For this reason, SIGAR depends upon either the Department of State or Defense for security and escorts when conducting field audits and investigations. Unlike most environments, Afghanistan does not allow freedom of movement throughout the country. The time spent on site is often very limited and work outside Kabul requires extensive planning and coordination. Because the military’s operational and security requirements often have higher priority, SIGAR’s site visits are often delayed or even canceled.

As SIGAR acquires its own vehicles and protective equipment, its staff will be less dependent on other U.S. agencies for security and transportation. SIGAR is solidifying agreements with the Departments of State and Defense that will allow some personnel to be deployed in the provinces. This will decentralize SIGAR’s activities and provide greater access to the information needed to conduct oversight work.

Adequate housing: SIGAR depends almost exclusively on the Department of State to provide housing. SIGAR personnel live in the U.S. Embassy in Kabul, but space is limited and does not meet SIGAR’s mission requirements. SIGAR’s staff rely on the Department of Defense for housing and logistical support outside Kabul.

SIGAR is currently rotating personnel through Kabul in a temporary duty status to compensate for the lack of permanent quarters. Positioning personnel in the provinces will allow for an increase in staff in Afghanistan without creating new demands on the Embassy. At the same time, we are working intensely with the U.S. mission in Kabul to increase permanent housing for its staff by over 50 percent.

High turnover and lack of documentation: The high turnover rate of military and civilian personnel in Afghanistan causes significant losses of institutional knowledge that would assist SIGAR in its work. Also, the lack of documentation on reconstruction projects in Afghanistan limits the depth and breadth of SIGAR's audits and investigations.

To address these challenges, SIGAR continues to engage the full spectrum of oversight entities, including those in the U.S. and Afghanistan governments, as well as the private sector, both to leverage SIGAR's oversight efforts and broaden awareness of the need for complete records on all reconstruction projects and programs.

Hiring new personnel: The security environment of Afghanistan directly affects SIGAR's ability to hire new personnel. Some potential candidates are cautious about the high levels of personal risk throughout Afghanistan. They are also sensitive to the lack of adequate housing and limitations on their freedom of movement.

However, even as SIGAR attempts to overcome movement and housing obstacles, it intends to almost double the number of employees over the next 2 years. SIGAR plans to position approximately one-third of its personnel—primarily auditors and investigators—in Afghanistan to further enable the achievement of its goals and objectives.