



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

November 6, 2020

The Honorable Michael R. Pompeo  
U.S. Secretary of State

The Honorable Dr. Mark T. Esper  
U.S. Secretary of Defense

The Honorable John Barsa  
Acting Administrator, U.S. Agency for International Development

Corruption has substantially undermined the U.S. mission in Afghanistan from the very beginning of Operation Enduring Freedom. We have previously reported that corruption cuts across all aspects of the reconstruction effort, jeopardizing progress made in security, rule of law, governance, and economic growth. We are concerned that a failure to effectively address the problem of systemic corruption as the coalition presence shrinks, while the Afghan government continues to rely on donor assistance to protect the fragile gains of the 19-year mission, would mean that U.S. reconstruction programs, at best, will continue to be subverted by systemic corruption and, at worst, will fail.

On November 23 and 24, the U.S. government, along with more than 70 other donors, will participate in a conference to make key funding decisions regarding international support for the Afghan government. These decisions will guide donor assistance to Afghanistan for the next four years.<sup>1</sup> In light of this significant event, we thought it important to alert you to the status of Afghanistan's fight against corruption as you prepare for discussions with the donor community and ensure decisions regarding future assistance address the challenges to meaningful reform we have observed and reported over the last several years. As you know, corruption not only erodes Afghans' trust in their government, but also compromises the ability of development interventions to yield their intended outcomes and undermines security by fueling insurgent and corrupt power structures.

SIGAR has specifically reported on Afghanistan's anti-corruption issues since 2016, when we issued our Lessons Learned report, *Corruption in Conflict*, which offers a historical view of corruption in Afghanistan since 2001. After the issuance of our 2016 report, the United States Congress directed SIGAR to examine the creation and implementation of Afghanistan's Anti-Corruption Strategy.<sup>2</sup> In response, we delivered to Congress our report on Afghanistan's Anti-Corruption Strategy and the Afghan government's implementation of it in May 2018.<sup>3</sup> Additional congressional mandates followed, and our second anti-corruption assessment was

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<sup>1</sup> Ministry for Foreign Affairs of Finland, *2020 Afghanistan Conference*, September 22, 2020, <https://um.fi/about-the-conference>.

<sup>2</sup> 163 Cong. Rec. H4055 (daily ed. May 3, 2017) (explanatory statement of the Consolidated Appropriations Act, 2017); see also Consolidated Appropriations Act, 2017, Pub. L. No. 115-31, § 4, § 7044.

<sup>3</sup> SIGAR, *Afghanistan's Anti-Corruption Efforts: The Afghan Government Has Begun to Implement an Anti-Corruption Strategy, but Significant Problems Must Be Addressed*, SIGAR 18-51-AR, May 31, 2018.

published in November 2019.<sup>4</sup> We are currently working on our third congressionally mandated anti-corruption assessment, and have included some of the preliminary results from that work in this letter.<sup>5</sup>

Our two previous anti-corruption assessments, as well as our work to date on the third anti-corruption assessment, have shown that the Afghan government has taken limited steps to curb systemic corruption, but more tangible action is required. The Afghan government often makes paper reforms, such as drafting regulations or holding meetings, rather than taking concrete actions that would reduce corruption, such as arresting or enforcing penalties on powerful Afghans. Our cumulative work has repeatedly identified the impunity of powerful Afghans as an ongoing issue, and the Afghan government continues to face challenges with the extradition, arrest, and prosecution of corrupt individuals. Furthermore, our work has found that the Afghan government tends to take meaningful action when donors are engaged and call for reforms to curb systemic corruption. In light of this, donors should include measurable and verifiable benchmarks with tangible outcomes, periodic reassessments of their programs, and high-level political buy-in from all sides in their funding pledges.

Past donor conferences have played an important role in advancing Afghanistan's anti-corruption and government reform efforts. In July 2012, the Afghan government and international donors agreed to the Tokyo Mutual Accountability Framework which established mutually agreed-to goals and indicators, committed donors to channeling more of their aid through Afghanistan's national budget, and established a Joint Coordination and Monitoring Board to assess progress. In September 2015, the Tokyo Mutual Accountability Framework was consolidated with the Afghan National Unity Government's comprehensive reform agenda and renamed the Self-Reliance through Mutual Accountability Framework, which was updated and endorsed at the Brussels Conference in October 2016. Most recently, in November 2018, Afghanistan agreed to the Geneva Mutual Accountability Framework (GMAF), which laid out deliverables for the Afghan government in several categories, including a category on anti-corruption, governance, rule of law, and human rights.

Given that international donors are expected to pledge billions of dollars in additional funding at the upcoming donor conference, and that contributions make up 75 percent of the Afghan government's national budget, the objective of this letter is to highlight key issues from our prior reports and ongoing work related to the Afghan government's progress in combatting corruption. We believe this information may be useful to you and other donors when considering how to better ensure the Afghan government is a responsible steward of donor funds.

## THE AFGHAN GOVERNMENT CONTINUES TO TAKE LIMITED STEPS TO CURB SYSTEMIC CORRUPTION

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The Afghan government has repeatedly assured the international community that it has the political will to combat corruption and make needed institutional reforms through its commitments in prior mutual accountability frameworks, previous anti-corruption strategies, and in its responses to our anti-corruption assessments. However, the Afghan government has a mixed record of completing the necessary reforms. Specifically, throughout 2020, the Afghan government has reported on the anti-corruption and institutional reform benchmarks in the GMAF and the self-imposed benchmarks it created in response to our November 2019 anti-corruption assessment. For example, in July 2020, the Afghan Ministry of Finance (MOF) found that of 63 total benchmarks in the GMAF, 27 had been completed, 25 were "on-track" to be completed, and 11

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<sup>4</sup> SIGAR, *Afghanistan's Anti-Corruption Efforts: The Afghan Government Made Progress in Meeting its Anti-Corruption Strategy Benchmarks, but Serious Challenges Remain to Fighting Corruption*, SIGAR 20-06-AR, November 1, 2019.

<sup>5</sup> Our third anti-corruption assessment will be published in early 2021. The preliminary results included in this letter will be updated in the finished anti-corruption assessment.

were “off-track.”<sup>6</sup> The MOF report also found that the program area containing benchmarks related to anti-corruption, governance, rule of law, and human rights was 85 percent completed. While the GMAF contains a multitude of institutional reforms and anti-corruption benchmarks, both international donors and Afghan government officials have acknowledged that some GMAF benchmarks are poorly worded and have disagreed over when a benchmark has actually been achieved. The consolidated donor comments to the MOF’s 2019 GMAF Annual Report, which summarized donor concerns to the MOF’s annual report, illuminate disagreements between the donor community and the Afghan government with regard to the efficacy and tangible outcomes related to Afghan government efforts.

The Afghan government’s response to our November 2019 anti-corruption assessment contains the most recent set of metrics to monitor and assess the Afghan government’s progress in combatting corruption and making institutional reform. Specifically, the Afghan government agreed to implement all 8 of our matters for consideration to improve its anti-corruption efforts, and created 27 time-bound reforms that it would implement by June 2020. In August 2020, the Afghan government provided documentation to us showing that it had implemented 16 of those 27 benchmarks; however, we are still assessing the progress made by the Afghan government and will include our assessment in our third anti-corruption assessment that will be published in early 2021.

We have sorted these reforms into two categories—tangible and intangible. We define “tangible” reforms as concrete actions that are likely to reduce corruption, such as the arrest of corrupt actors, and “intangible” reforms as those that will require further steps beyond the reform itself. For example, the Afghan government committed to passing a regulation on asset recovery, but the regulation needs to be enacted and enforced according to the law in order to reduce corruption. Of the 16 benchmarks that the Afghan government provided evidence of implementation for, 4 resulted in tangible reforms, while the remaining 12 constituted intangible legal or regulatory reforms. Of the 11 reforms that are incomplete, 9 would have had a tangible impact on anti-corruption and 2 would have produced intangible reforms. Additional details of our analysis are provided as an enclosure to this letter, including a table that outlines the reforms the Afghan government committed to and the implementation status of those efforts.

One example of a tangible outcome is the Afghan government meeting its benchmark to review the performance of all Major Crimes Task Force (MCTF) personnel and replace weak performers. As a result of these performance evaluations, three senior officials, including the former head of the MCTF and two managers, were removed from their positions. According to MCTF officials, this effort removed weak performers from an anti-corruption institution and supported high performers.

Separately, the Afghan government’s effort to reduce legal immunity is an example of a benchmark with no tangible impact. To meet this benchmark, in March 2020 the Afghan government held a meeting to review its laws and identify possible loopholes that provided legal immunity for powerful individuals. Meeting participants concluded that article 102 of the Afghan Constitution may contain immunity loopholes that required legal interpretation by the Supreme Court. The Administrative Office of the President was tasked with following up on the issues identified at the March 2020 meeting, but as of September 2020, it had not done so. As a result, no actual reforms to reduce legal immunity have been achieved.

Regardless of the completion status of individual benchmarks, our prior work has shown that donors should demand that oversight of their dollars be based on benchmarks with measurable, verifiable outcomes that tangibly reduce corruption and encourage institutional reform. As our November 2019 anti-corruption

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<sup>6</sup> The Afghan government defines “on-track” as those deliverables that are expected to be achieved within the timeframe set by the GMAF, and considers “off-track” to either mean that the deadline has passed for a deliverable, or that there are changes to the government processes that affect the implementation of a benchmark.

assessment found, “the Afghan government is making progress on paper, but...checking off completed benchmarks does not necessarily demonstrate real world reforms.”<sup>7</sup>

## THE AFGHAN GOVERNMENT HAS TAKEN SOME TANGIBLE ACTION TO ADDRESS IMPUNITY OF POWERFUL INDIVIDUALS, BUT MORE WORK REMAINS

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As our prior reporting has shown, one of the most visible ways the Afghan government can demonstrate its commitment to combatting corruption and institutional reform to the donor community is by addressing the impunity of powerful Afghans. In Afghanistan, impunity has manifested in a variety of ways, including legal immunity offered by Afghan law, lack of enforcement of judicially mandated penalties, arrest warrants not being served or executed, a dearth of extraditions for corruption crimes, and decreased prosecutions at the Anti-Corruption Justice Center (ACJC). As long as impunity remains unaddressed, the Afghan government is sending a signal to powerful actors that their crimes will not be punished, and allowing them to exploit their access to money, patronage networks, and security at the expense of the majority of Afghans. As our work has shown, the Afghan government has made some progress in these areas, but work remains to be accomplished.

Powerful actors accused of corruption crimes use loopholes in law to evade prosecution and those convicted exploit feckless institutions to avoid actual punishment. For example, our November 2019 anti-corruption assessment highlighted the case of Mr. Ahmad Yousuf Nuristani, the former Governor of Herat and a former Chairman of the Independent Election Commission, who was accused of misuse of authority and embezzlement. Mr. Nuristani was appointed to the Meshrano Jirga, or upper house of Afghan Parliament, and claimed legal immunity from arrest due to his appointment, despite being convicted *in absentia* and sentenced to 13 months in prison by the ACJC.<sup>8</sup> More recently, the Afghan government arrested Mr. Abdul Hamid Sharifi, a Member of Parliament, on charges of attempting to smuggle 200,000 euros into the United Arab Emirates; he was later released based on article 102 of the Afghan constitution and his case was referred to the Afghan justice system. This case demonstrates that the Afghan government’s failure to follow up on the March 2020 consultation session that identified article 102 as an immunity loophole perpetuates the culture of impunity for powerful individuals.

The culture of impunity is further exacerbated by the Afghan government’s failure to execute arrest warrants issued against powerful actors. In our November 2019 anti-corruption assessment, we reported that the Afghan government had published a list of 127 high-profile arrest warrants or summons in advance of the Geneva Conference in November 2018. Since then, the United Nations Assistance Mission in Afghanistan (UNAMA)’s June 2020 anti-corruption assessment reported that this list had grown to 255, and that all summons had been converted to warrants. Of these 255 arrest warrants, 175 (69 percent) have been executed. According to the Afghan government, out of the remaining 80 warrants, one individual is deceased, and 32 of the suspects are thought to be in other countries, with 14 of those having been located by the International Criminal Police Organization (INTERPOL). According to the Afghan government, the remaining 47 individuals are being pursued within Afghanistan. In September 2020, the MCTF told us that the latest warrant list contained 618 arrest warrants, and the Special Secretariat for Anti-Corruption reported that the updated list had not superseded the previous list of 255 arrest warrants—the new list contained 573 warrants and summons that had not been implemented over the last two years. In November 2020, the Special Secretariat for Anti-Corruption reported that 205 of the 573 warrants had been executed.

This discrepancy echoes UNAMA’s June 2020 anti-corruption assessment, which stated that there is no mutually agreed upon list of outstanding corruption warrants for high-profile individuals.

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<sup>7</sup> SIGAR, Afghan Government Anti-Corruption Efforts, SIGAR 20-06-AR, p. 9.

<sup>8</sup> In December 2019, Mr. Nuristani pled guilty to federal welfare fraud in the U.S. and is currently serving a probation term.

As noted above, the Afghan government has stated that 14 of the 32 suspects thought to be overseas and wanted on corruption charges have been located by INTERPOL. Despite having identified their current locations, the Afghan government has yet to extradite any of these individuals. In fact, according to documents from the Afghan Ministry of Interior Affairs, the Afghan government has only repatriated one suspect who was extradited for corruption, despite having repatriated 19 people who were extradited for other crimes. As extradition can require the cooperation of numerous countries, the lack of extraditions may stem from Afghanistan's dearth of mutual legal assistance treaties and memoranda of understanding with countries that hold these suspects.

Lastly, the impunity of powerful actors can be seen through a decline in prosecutions at the ACJC. The ACJC is tasked with trying major anti-corruption cases exceeding 5,000,000 Afghani, or those involving high-ranking officials. According to the most recent data provided to us by the Afghan government in September 2020, the ACJC Primary Court has prosecuted 71 individuals in 2018, 84 individuals in 2019, and 32 individuals in 2020. This is supported by the June 2020 UNAMA anti-corruption assessment which highlighted a decline in cases tried at the ACJC in the first half of 2020. Likewise, an ACJC official we interviewed in August 2020 said that the ACJC has been hearing cases regularly since the COVID restrictions lifted, and an AGO official we interviewed in September said that overall, 2020 has been a better year for the ACJC after taking into account restrictions due to the pandemic. This is supported by data provided to us in September 2020 by the Afghan government, which shows 3 people tried at the ACJC Primary Court between January and March 2020, 13 people tried between April and June 2020, and 16 people tried at the ACJC Primary Court between July and September 2020.

While the overall number of people tried at the ACJC Primary Court has declined from prior years, if the Afghan government continues to increase the pace of prosecutions, it could signal to donors an increased willingness to prosecute powerful actors by the Afghan government in advance of the November donor conference.

## THE AFGHAN GOVERNMENT TAKES MOST TANGIBLE STEPS TO CURB CORRUPTION WHEN THE INTERNATIONAL COMMUNITY IS WATCHING

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The continued provision of monetary assistance from donor nations to the Afghan government remains vital to the successful reconstruction and security of Afghanistan. Donor assistance can only achieve intended outcomes if the Afghan government reduces corruption and implements necessary reforms. As demonstrated by prior donor conferences and high-level meetings, the Afghan government has a history of making its greatest reforms when donor oversight is highest. First among the examples of this is the creation of Afghanistan's anti-corruption strategy. The anti-corruption strategy was created as a requirement under the SMAF at the Brussels Conference in October 2016. The SMAF required the Afghan government to create an anti-corruption strategy "in the first half" of 2017. The strategy was ultimately approved in September 2017, just before the Senior Officials Meeting on October 5, 2017.<sup>9</sup> This example demonstrates the importance of creating a benchmark, and actively monitoring the achievement of the benchmark, in this case, through the Senior Officials Meeting.

The importance, and usefulness, of monitoring Afghan government progress was emphasized a second time in the Afghan government's response to our first anti-corruption assessment published in May 2018. When we provided a draft copy of our report to the Afghan government, they had met only 2 of the 20 benchmarks that had come due at that time. During the 30-day period before our report was made final and released publicly, the Afghan government met or provided evidence for 12 additional benchmarks, bringing its total accomplished benchmarks to 14 of 20 in the final report. Similarly, on September 23, 2020, approximately 2

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<sup>9</sup> United Nations Assistance Mission to Afghanistan, *Afghanistan's Fight Against Corruption Crucial For Peace and Prosperity*, June 2020, p. 17

months before a planned donor conference where international donors are expected to pledge billions of dollars, we received a draft of the Afghan government's revised anti-corruption strategy. The draft anti-corruption strategy includes 211 benchmarks to be achieved by the end of 2024, as well as additional oversight mechanisms to improve monitoring and assessment of the strategy.<sup>10</sup> This draft anti-corruption strategy, provided more than 9 months after the previous strategy's benchmarks had expired, is another example of the Afghan government making major reforms in advance of potentially major international commitments and increased donor scrutiny.

The examples above demonstrate that the Afghan government can accomplish necessary reforms and that donor oversight is often a catalyst for those changes. However, it is also important that donors focus on providing the right kind of oversight. This includes oversight that relies on benchmarks that are both well-defined and verifiable, as well as oversight that fits into the Afghan context. Past donor efforts, especially with regard to combatting corruption, have set nebulous or far-reaching goals without laying a path of defined benchmarks to reach those goals. UNAMA's 2020 anti-corruption report highlighted the continued danger of poorly defined and unverifiable benchmarks in the GMAF, stating that,

Throughout 2019, discussions between development partners, the Ministry of Finance and the Special Secretariat for Anti-Corruption revealed growing disagreement about whether targets were reached. The accountability framework, intended as a tool for like-minded government officials and development partners to advance reforms, became a source of controversy between partners in part because of disputes over the wording of benchmarks. The link between benchmark completion and the overall reform process was too often not considered.<sup>11</sup>

As a result, UNAMA called for realistic and verifiable benchmarks in its 2020 report. The UNAMA report concluded that "Donors have increasingly voiced concerns about the government's implementation of concrete steps against corruption, called for enhanced measures to combat corruption, and noted that failure to deliver could affect future funding. These resulted in improved accountability frameworks, more strategic conditionality, and an ongoing search for better tools to measure progress."<sup>12</sup>

We have also described the impact of weak goals and poorly defined benchmarks, and the meager outcomes that followed. For example, our May 2018 anti-corruption assessment criticized the Afghan government for setting benchmarks without clear targets in its original anti-corruption strategy. We stated that without clear benchmarks, it is difficult to measure the Afghan government's progress toward achieving its goals or hold ministries accountable for failing to meet their targets. Our report went on to describe numerous examples of poorly defined benchmarks and concluded that the Afghan government would continue to have difficulty achieving its anti-corruption goals because of a lack of realistic and precisely defined benchmarks for feedback. Our assessment culminated in a recommendation that the Afghan government better align and define its goals and benchmarks, an action that it took when it revised its anti-corruption strategy in early 2019.

Given the disagreements between the donors and the Afghan government regarding the GMAF deliverables, and the demonstrable progress the Afghan government showed when it created more specific benchmarks for itself, the donor community should work on ensuring that all stakeholders have a clear and shared understanding regarding the benchmarks in the mutual accountability frameworks and any other commitments that result from these meetings.

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<sup>10</sup> We will include an analysis of the revised anti-corruption strategy in our on-going assessment of the Afghan government's anti-corruption efforts if the strategy is finalized before our assessment is published.

<sup>11</sup> United Nations Assistance Mission to Afghanistan, *Afghanistan's Fight Against Corruption Crucial For Peace and Prosperity*, June 2020, p. 14.

<sup>12</sup> *Ibid*, p. 12.



Separately, it is important that donor oversight fit into the Afghan context by using modalities that are embraced by the Afghan government and focused on top priorities. One donor oversight effort that had a mixed record of success was the U.S.-Afghanistan Bilateral Compact. As we reported in May 2018, the Compact was a report card-like mechanism for compiling all of the Afghan government's commitments in one place, monitoring progress, and offering recommendations for course correction. Both U.S. and Afghan officials expressed mixed opinions on the usefulness of the Compact, with some U.S. officials critical of its lack of enforcement mechanisms for missed benchmarks and other U.S. officials stating it was valuable as a tool to push for modest, incremental reforms. Afghan government officials were similarly divided, with one senior official stating that the Compact expected too many benchmarks to be accomplished too quickly, while a second official stated that it was a useful framework to pressure ministries to make reforms.

Despite the mixed opinions on its efficacy, in November 2019, we reported that the Compact was a useful tool to provide oversight of Afghan reforms, divide large goals into discrete tasks, and provide a regular forum to discuss reform. Building on the effective parts of the Compact as a framework to design future oversight could lead to donors emphasizing measurable and verifiable benchmarks with tangible outcomes, intermediate benchmarks building to larger goals, and periodic reassessments of the impact of these anti-corruption interventions and of political will within the Afghan government.<sup>13</sup>

## TANGIBLE ANTI-CORRUPTION OVERSIGHT BY DONORS IS CENTRAL TO CONTINUED PROGRESS

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Our work, and the work of other oversight organizations, show that tangible progress in combatting corruption, institutional reform, and continued donor funding are vital to reconstruction in Afghanistan. Equally evident is the need for donors to provide effective oversight of their funding and the Afghan government reforms that their programs strive to achieve. The last 19 years of reconstruction have brought about notable improvements in the lives of the Afghan people. Chief among these are improvements in healthcare, education, and women's rights. However, these fragile gains could easily be lost to corruption.

As the footprint of U.S. agencies continues to shrink, it will become more important that the U.S. and other donors perform aggressive and effective oversight of its dollars and programs through the inclusion in funding agreements of measurable and verifiable benchmarks with tangible outcomes, periodic reassessment of both the goals of funding and the needs of the Afghan people, and high level political buy-in from all sides. Only through aggressive and effective oversight of donor funding and government reforms can we ensure that the gains of the last 19 years are not lost.

I am submitting this letter pursuant to my authority under Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended. We conducted our work from February to November 2020 in Arlington, VA. We reviewed prior SIGAR reports and other reports that we determined to be relevant. We relied on computer-processed data from the Afghan government to address the extent to which the Afghan government accomplished the benchmarks it set in response to our November 2019 anti-corruption assessment. We assessed the reliability of this data by interviewing officials from the U.S. and international donors knowledgeable about the data. We determined that the data were sufficiently reliable for the purposes of this letter. We assessed and reported on internal controls in our prior two anti-corruption reports. We conducted this work in accordance with generally accepted government auditing standards. Those standards and policies require that we plan and perform our work to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives.

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<sup>13</sup> As of March 2020, U.S. officials reported that the U.S. Afghan Compact was no longer being utilized.

We provided a draft of this letter to the Department of State (State), DOD, and to the U.S. Agency for International Development (USAID) for comment. Neither State, DOD, nor USAID provided comments.

Should you have any questions or concerns, please feel free to contact me directly, or your staff may contact my Assistant Inspector General for Audits and Inspections, Matthew Dove, at 703-545-2222, or [matthew.d.dove.civ@mail.mil](mailto:matthew.d.dove.civ@mail.mil), or my Director of Congressional Relations and Government Affairs, Robert Lawrence, at 703-545-6752, or [robert.b.lawrence14.civ@mail.mil](mailto:robert.b.lawrence14.civ@mail.mil).

Sincerely,

A handwritten signature in black ink, appearing to read 'John F. Sopko', with a long horizontal flourish extending to the right.

John F. Sopko  
Special Inspector General  
for Afghanistan Reconstruction

Enclosure



## ENCLOSURE – STATUS OF THE AFGHAN GOVERNMENT’S BENCHMARKS IN RESPONSE TO SIGAR’S NOVEMBER 2019 ANTI-CORRUPTION ASSESSMENT

In response to our second anti-corruption assessment, released in November 2019, the Afghan government committed to completing 27 benchmarks to implement our 8 matters for consideration. Table 1 shows the status of the 27 benchmarks.

**Table 1 - Status of the Afghan Government’s Benchmarks in Response to SIGAR’s November 2019 Anti-Corruption Assessment**

SIGAR Matter for Consideration	Afghan Government Action	Deadline	Status	Output
1. Increase the resources provided to anti-corruption law enforcement organizations such as the Attorney General’s Office (AGO), Anti-Corruption Justice Center (ACJC), and Major Crimes Task Force (MCTF) to provide them with the ability to increase the number of arrests and prosecutions of corrupt individuals	Ministry of Interior Affairs (MOI) will review the performance of all MCTF personnel and replace all weak performers	March 2020	Complete	Tangible
	MOI will define detailed procedures for cooperation between MCTF and ACJC	March 2020	Complete	Intangible
	MOI will ensure all detection cases referred to MCTF prior to July 2019 are cleared	March 2020	Incomplete	Tangible
	MOI will summon or arrest at least 85 percent of individuals whose arrest or summon warrants are issued by ACJC as of September 2019 and whose presence is established in Afghanistan	March 2020	Incomplete	Tangible
	MOI will develop an operational plan to implement all outstanding arrest and summons warrants	March 2020	Complete	Intangible
	AGO will adopt verifiable Prosecution Standards agreed upon by the judiciary to reduce judicial orders of return to prosecution	March 2020	Complete	Intangible
	AGO will determine case-distribution standards to prosecutors	March 2020	Complete	Intangible

SIGAR Matter for Consideration	Afghan Government Action	Deadline	Status	Output
2 Take action to reduce the legal and de facto immunity of powerful individuals	Ministry of Justice will hold a consultation session with anti-corruption sector stakeholders to review the laws in order to identify any possible loopholes ensuring legal impunity for powerful individuals	March 2020	Complete	Intangible
	Ministry of Justice will pass the law for the Ombudsperson Office	March 2020	Incomplete	Intangible
	The President's Office will fully resource the Ombudsperson Office	March 2020	Incomplete	Tangible
	The Supreme Court will complete trial of former electoral commissioners	March 2020	Complete	Tangible
	The Supreme Court will initiate trial of former ministers whose prosecutions are completed	March 2020	Incomplete	Tangible
3 Continuing to polygraph personnel at the ACJC and the MCTF on a regular basis and increasing efforts to eliminate lost productivity from the dismissal of personnel who fail the polygraph examinations	Conduct polygraph tests of MCTF and ACJC police and prosecutors and replace those who failed the test. In order to anticipate possible replacement, MOI and AGO will develop a roster of prequalified individuals prior to polygraph tests	N/A	Incomplete	Tangible
4 Making public all anti-corruption court decisions in accordance with Afghan law	As of October 2019, the Afghan government will ensure all court verdicts are made public as allowed by law	N/A	Incomplete	Tangible
	Ministry of Justice will amend the Penal Code to make mandatory the publication of court verdicts in corruption cases	February 2020	Complete	Intangible

SIGAR Matter for Consideration	Afghan Government Action	Deadline	Status	Output
5 Increasing coordination and cooperation between Afghan law enforcement organizations and international law enforcement organizations	The Afghan government will pursue discussions with other nations for treaties on extradition, cross-border crime, and recovery of stolen assets	N/A	Complete	Intangible
	MOI will work with INTERPOL to locate and arrest individuals accused of corruption crimes	N/A	Incomplete	Tangible
	MOI will extradite any suspect requested by a third country	N/A	Incomplete	Tangible
	MOI will develop a follow-up plan for referrals by ACJC to INTERPOL for arrest warrants	March 2020	Incomplete	Intangible
	MOI will develop a capacity-building plan to properly package and track INTERPOL referrals	March 2020	Complete	Intangible
6 Increasing efforts to recover assets stolen from Kabul Bank and returning the funds to the Afghan Central Bank	The Afghan government will increase efforts to recover assets in November 2019. The agreement with Ferozi is conditioned on the increased recovery of assets	N/A	Complete	Tangible
	Kabul Bank Receivership and AGO will assure that Ferozi's repayments are in accordance with the terms of the agreement made with him or enforce the sanctions in the agreement	February 2020	Incomplete	Tangible
	The Afghan government will increase efforts to recover from other debtors and convicted individuals	N/A	Complete	Tangible

SIGAR Matter for Consideration	Afghan Government Action	Deadline	Status	Output	
7	Taking actions that allow for the distribution of criminally derived assets to government organizations	The Cabinet will pass the regulation on asset recovery including disposing of and distribution of stolen assets	December 31, 2019	Complete	Intangible
		The AGO will develop a mechanism for the distribution of criminally derived assets to government agencies	June 2020	Complete	Intangible
8	Continuing to implement the Case Management System and ensuring its systematic use among Afghan law enforcement organizations	The Cabinet will adopt the regulation on the Case Management System	June 2020	Complete	Intangible
		The systematic use of the Case Management System will be overseen by the High Council on Rule of Law and Anti-Corruption on a quarterly basis	N/A	Complete	Intangible

Source: SIGAR analysis of benchmarks created by the Afghan government in response to SIGAR's November 2019 anti-corruption assessment and other documents provided by the Afghan government.

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