

GAO

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**AFGHANISTAN AND
PAKISTAN**

**Oversight of U.S.
Interagency Efforts**

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Highlights of [GAO-09-1015T](#), a testimony before the Subcommittee on National Security and Foreign Affairs, Committee on Oversight and Government Reform, U.S. House of Representatives

Why GAO Did This Study

GAO has identified Afghanistan and Pakistan as two of the most urgent issues facing this Administration and this Congress. In March, the President announced a strategy for Afghanistan and Pakistan, with a broad strategic goal of disrupting, dismantling, and defeating Al-Qaeda in Afghanistan; destroying its allies and safe havens in Pakistan; and preventing their return to Pakistan or Afghanistan. With additional U.S. resources and attention focusing on Afghanistan and Pakistan, there will be additional oversight to ensure the accountability of U.S. efforts.

This testimony addresses (1) GAO's oversight of U.S. efforts in Afghanistan and Pakistan; (2) how GAO coordinates its efforts with its colleagues in the accountability community; and (3) some of the challenges GAO faces carrying out oversight.

This testimony is based on past GAO reports and testimonies examining U.S. efforts in Afghanistan and Pakistan. These reports and testimonies contain analysis of documents and information from Afghan and Pakistani officials; U.S. officials in Afghanistan, Pakistan, and Washington, D.C.; and representatives of coalition military forces and command, including the NATO-led International Security Assistance Force, and international organizations, including the United Nations.

GAO has made recommendations in prior reports, but makes no new ones in this statement.

View [GAO-09-1015T](#) or [key components](#). For more information, contact Jacquelyn Williams-Bridgers (202) 512-3101 or williamsbridgersj@gao.gov.

AFGHANISTAN AND PAKISTAN

Oversight of U.S. Interagency Efforts

What GAO Found

Since 2003, GAO has issued more than 30 reports and testimonies on U.S. efforts in Afghanistan and Pakistan. This work has addressed issues such as the costs of the war, the need for better planning, reform of the Afghan National Army and Police, accountability over billions of U.S. assistance to Afghanistan and Pakistan, efforts to improve the government's management and oversight of contractors, Afghan road construction, counternarcotics efforts in Afghanistan, and the security of Pakistan's border region. GAO also has several ongoing reviews concerning Afghanistan and Pakistan addressing a wide range of issues, such as building the Afghan army and development programs in both countries. GAO's past work has identified needed improvements as well as many obstacles that affect success and should be considered in program planning and implementation. GAO found most U.S. initiatives we reviewed needed improved planning. GAO also concluded that several existing conditions in Afghanistan and Pakistan, such as worsening security, poor infrastructure, and the limited institutional capacity of the Afghan government, continue to create challenges to U.S. efforts to assist with securing, stabilizing, and rebuilding Afghanistan and destroying terrorists and their safe havens in Pakistan. To address these concerns, GAO made recommendations in prior reports on issues such as the need for better planning, improved coordination of interagency efforts, and increased oversight, which led to several actions taken by agencies to improve planning and enhance accountability procedures.

While GAO's activities to support the Congress are unique, it consults with key members of the accountability community, including the inspectors general, the chief financial officers, and the executives of other nations' audit agencies. GAO also participates in formal and informal coordination mechanisms pertaining specifically to Afghanistan and Pakistan oversight. For example, GAO is a member of the Southwest Asia Joint Planning Group, which was created in June 2008. Through the Afghanistan-Pakistan Subgroup of this planning group, which was created earlier this year and formalized its charter this past July, GAO meets at least quarterly with major oversight organizations responsible for ensuring accountability and transparency of U.S. programs in Afghanistan and Pakistan. GAO also meets with individuals in the accountability community concerning Afghanistan and Pakistan oversight to ensure its work is coordinated and minimizes overlap.

GAO has faced some challenges to conducting oversight of U.S. government efforts in Afghanistan and Pakistan due to the unstable security environment and limited housing available to temporary duty travelers. For example, while in Pakistan earlier this year, a GAO team was unable to travel to Peshawar or Pakistan's Federally Administered Tribal Areas due to the security situation there. However, GAO takes steps to mitigate these limitations, such as by setting up teleconferences and videoconferences along with other measures, and is still able to perform assessments of the programs.

Mr. Chairman and Members of the Subcommittee:

I am pleased to be here today to discuss GAO's oversight of U.S. interagency efforts to disrupt, dismantle, and defeat Al-Qaeda in Afghanistan; destroy its allies and its safe havens in Pakistan; and prevent their return to Pakistan or Afghanistan. In March, the President announced a strategy for Afghanistan and Pakistan. Just last month, the Administration finalized the United States Government Integrated Civilian-Military Campaign Plan for Support to Afghanistan, and it is our understanding the Administration is completing work on a plan for Pakistan.

My statement today is based on GAO's extensive body of work examining U.S. efforts in Afghanistan and Pakistan, which has been bolstered by fieldwork in both countries (see app. I for a list of related GAO products). I will address (1) GAO's oversight of U.S. efforts in Afghanistan and Pakistan; (2) how we coordinate our efforts with our colleagues in the accountability community, including the Special Inspector General for Afghanistan Reconstruction (SIGAR); and (3) some of the challenges we face in carrying out oversight.

GAO's Oversight of U.S. Efforts in Afghanistan and Pakistan

Earlier this year, GAO identified U.S. efforts to secure, stabilize, and rebuild Afghanistan and to address the terrorist threat emerging from Pakistan as two of the most urgent issues facing this Administration and this Congress.¹ In Afghanistan, the U.S. government faces significant challenges in building capable Afghan National Security Forces, combating insurgents and narcotics trafficking, developing the Afghan economy and government capacity, and improving contractor oversight. Similarly, in Pakistan, the United States faces the need to better utilize key elements of national power. Our ongoing and planned work continues to focus on these key challenges and their alignment with the Administration's strategy and plans.

Since 2003, we have issued over 30 reports and testimonies on U.S. efforts in Afghanistan and Pakistan. These products cover a variety of areas and multiple federal departments and agencies, and address a number of

¹GAO, *Afghanistan: Key Issues for Congressional Oversight*, [GAO-09-473SP](#) (Washington, D.C.: Apr. 21, 2009) and *Security, Stabilizing, and Developing Pakistan's Border Area with Afghanistan: Key Issues for Congressional Oversight*, [GAO-09-263SP](#) (Washington, D.C.: Feb. 23, 2009).

issues that pertain to the Administration's counterinsurgency strategy for Afghanistan and Pakistan, including:

- the costs of the war;
- the need for more comprehensive and better interagency planning;
- reform of the Afghan National Army and Police;
- accountability over billions of U.S. assistance to Afghanistan and Pakistan;
- efforts to improve the government's management and oversight of contractors and contractor personnel;
- road construction and other development efforts; and
- counternarcotics efforts in Afghanistan.

Over the course of our work, we have identified needed improvements in U.S. efforts, as well as many obstacles that have affected success and should be considered in the Administration's future program planning and implementation. We found that most U.S. initiatives we reviewed, such as efforts to build capable Afghan security forces, needed improved planning, including the development of coordinated interagency plans that include measurable goals, specific time frames, and cost estimates. We also identified external factors that have significantly affected efforts in key areas such as building roads. For example, last year we testified that a shortage of U.S. police mentors has been a key impediment to U.S. efforts to train the Afghan National Police. We also found that the Departments of Defense (DOD) and State (State) lacked a coordinated, detailed, interagency plan for training and equipping the Afghan National Security Forces. In addition, in 2009, we again reported that the United States lacked a comprehensive plan for combating terrorism and closing safe havens in Pakistan's border region with Afghanistan. Moreover, there is a lack of acquisition and oversight personnel with experience working in contingency operations, which we have found strains the agencies' acquisition and oversight capacity. We also concluded that several existing conditions in Afghanistan and Pakistan, such as worsening security, poor infrastructure, and the limited institutional capacity of the Afghan government, continue to create challenges to U.S. efforts to assist with securing, stabilizing, and rebuilding Afghanistan and destroying terrorists and their safe havens in Pakistan. For example, attacks against Afghan police and other security forces increased six-fold from October 2003 to October 2008, according to DOD. The higher level of attacks was related to the increased use of the Afghan National Police in counterinsurgency operations. We testified on challenges in providing U.S. forces, equipment,

and infrastructure and factors that should be considered in developing the U.S. strategy and plans for military operations in Afghanistan.²

To address these issues identified in prior reports, we made recommendations to DOD, State, and USAID to improve planning, enhance interagency coordination, provide additional U.S. mentors, and increase oversight of weapons provided to Afghan National Security Forces and Coalition Support Funds provided to Pakistan. We are pleased to note several accomplishments resulting from our reports. Among them:

- DOD and State have coordinated, detailed plans for developing and sustaining Afghan National Security Forces;
- the President announced the addition of 4,000 troops for the primary purpose of training Afghan security forces;
- DOD established clearer accountability procedures for tracking weapons provided to Afghan security forces; and
- DOD took several steps to increase oversight and accountability of Coalition Support Funds to Pakistan, resulting in over \$170 million in denied charges.

We also have several ongoing reviews concerning Afghanistan and Pakistan addressing the following topics:

- Afghanistan's security environment;
- building the Afghan army;
- counternarcotics efforts in Afghanistan;
- alternative development programs in Afghanistan;
- the water sector in Afghanistan;
- U.S. contracting and contractor management;
- supply and equipment support for U.S. forces in Afghanistan;
- efforts to counter threats from improvised explosive devices;
- DOD processes for responding to wartime needs of U.S. forces;
- availability of U.S. forces for operations in Afghanistan and Iraq;
- development assistance in Pakistan's Federally Administered Tribal Areas; and
- the U.S. Security Development Plan for Pakistan.

²GAO, *Iraq and Afghanistan: Availability of Forces, Equipment, and Infrastructure Should Be Considered in Developing U.S. Strategy and Plans*, [GAO-09-380T](#) (Washington, D.C.: February 12, 2009).

In addition, the Congress has included in various bills potential mandates for GAO to assess U.S. efforts to develop a comprehensive plan to address the terrorist threat emanating out of Pakistan, evaluate the effectiveness of U.S. security assistance to Pakistan, and assess the extent to which the U.S. campaign plan for Afghanistan adheres to military doctrine, which we are prepared to work on.

Coordination with Accountability Community

Like our colleagues in the accountability community, GAO works to improve the performance and accountability of government. GAO's authority extends beyond a single department or agency and includes the examination of public funds; evaluation of federal programs and policies; and provision of analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions.

While our activities to support the Congress are unique, we work closely with other members of the U.S. government accountability community. Our policy and protocols require us to coordinate our efforts with these federal oversight entities to ensure our work complements and reinforces the work of others.

In the course of periodic meetings and other interactions, GAO consults with key members of the accountability community, including the inspectors general, the chief financial officers, and the executives of other nations' audit agencies. We do the same with officials from the Office of Management and Budget, the Congressional Budget Office (CBO), the Congressional Research Service (CRS), and other federal agencies. For example, we have met with the Commission on Wartime Contracting on several occasions to discuss our work. In addition, GAO, CBO, and CRS may assist the Congress with work on the same program, but are collectively responsible for coordinating and cooperating to avoid unnecessary duplication. The three agencies have established a system and controls to ensure that (1) cooperative arrangements are working well, (2) planned work is not duplicative, and (3) problems are promptly resolved.

We also participate in formal and informal coordination mechanisms pertaining specifically to Afghanistan and Pakistan oversight. GAO is a member of the Southwest Asia Joint Planning Group, which was created in June 2008. Through the Afghanistan-Pakistan Subgroup of this planning group, which was created earlier this year and formalized its charter this past July, GAO meets at least quarterly with major oversight organizations responsible for ensuring accountability and transparency of U.S. programs

in Afghanistan and Pakistan. The subgroup—which is chaired by the U.S. Agency for International Development’s Inspector General and includes the DOD Inspector General,³ State Inspector General, GAO, and Special Inspector General for Afghanistan Reconstruction (SIGAR)—facilitates coordination and collaboration among the organizations and serves as a central point for coordinating planned and ongoing audits, reviews, and inspections, as well as for sharing information among the members. The subgroup members are expected to minimize overlapping efforts and reduce the burden that the oversight process places on program management staff. As a member of the subgroup, we support the group’s charter to (1) provide the status of ongoing and planned projects; (2) highlight key elements of reports issued since the last meeting; (3) answer questions from other members; and (4) discuss and resolve issues relating to coordination and deconfliction of activities among the oversight organizations. GAO’s ongoing efforts are included in the subgroup’s recently completed Comprehensive Oversight Plan: Afghanistan-Pakistan for the fourth quarter fiscal year 2009 through fiscal year 2010. Furthermore, GAO routinely meets with individuals in the accountability community concerning Afghanistan and Pakistan oversight to ensure our work is coordinated and minimizes overlap. GAO also provides information on the breadth of our work and the status of our ongoing work to SIGAR for its quarterly reports. We have developed a strong working relationship with SIGAR, and a number of my former colleagues are presently at SIGAR.

Challenges to Conducting Oversight of Afghanistan and Pakistan Programs

U.S. personnel face enormous challenges working in both Afghanistan and Pakistan. The security situation limits their movements and ability to monitor projects, and a surge of civilian and military personnel has strained housing and other logistical support. It is in that environment that GAO and our colleagues in the audit community enter our embassies and military bases in Afghanistan and Pakistan. As such, we work to minimize the burden our oversight places on program management staff. However, with additional U.S. resources and attention focusing on Afghanistan and Pakistan, there should be additional oversight to ensure the accountability of U.S. efforts.

³The Department of Defense Inspector General also includes the efforts of the Air Force Audit Agency, the Army Audit Agency, and the Naval Audit Service.

GAO relies on both documentation, as well as on-site verification, to conduct its oversight work. GAO has traveled to Afghanistan and Pakistan for most of its reports—over 10 times in the last two years—to ensure the integrity of our work. Nevertheless, we have faced some challenges to conducting oversight of U.S. government efforts in Afghanistan and Pakistan due to the unstable security environment and limited housing available to temporary duty travelers. GAO is reliant on DOD and State for permission and protection to travel to sites where U.S. activities are ongoing. For example, a GAO team traveled to Afghanistan in August 2008 to review accountability of U.S. provided weapons to Afghan security forces. However, the team was unable to travel beyond Kabul to visit units to review their weapons accountability procedures due to heightened security threats. While in Pakistan earlier this year, a GAO team, which I accompanied, was unable to travel to Peshawar or the FATA due to the security situation there. Housing also poses a problem in Afghanistan. In both countries, hotels are generally off limits to official U.S. personnel due to the security environment. Quarters are tight and on several occasions, GAO teams requesting travel to Afghanistan have had to postpone or limit the length of their visits due to lack of housing. We recognize this is not the ideal situation and we identify these limitations in the scope and methodology sections of our reports. However, we also take steps to mitigate these limitations. For example, we try to maximize opportunities to meet with key officials in more secure parts of the country or when such individuals travel to Washington. We also set up interviews via videoconference or telephone. Consequently, we are still able to perform assessments of the programs.

As the Congress is aware, with congressional and State Department support, GAO has a presence in Iraq. GAO has three staff stationed at the U.S. Embassy in Baghdad. They provide important on-the-ground oversight of U.S. efforts in Iraq and support multiple GAO teams completing Iraq related work. We have extensively utilized our staff stationed in Baghdad to help us assess, among other things, progress in meeting U.S. goals in Iraq, including (1) improving security conditions; (2) developing Iraqi security forces' capabilities and transferring security responsibilities to the Iraqi government; (3) facilitating Iraqi government efforts to enact and implement key laws and to develop local and national government capacity; and (4) helping the Iraqi government provide essential services to its people. We have recently initiated an assessment to determine our requirements for workspace in the region. This assessment will take into consideration our increased work in Afghanistan and Pakistan, as well as our continuing work in Iraq.

In closing, while we recognize that carrying out responsible oversight in active war zones like Afghanistan and Pakistan will never be easy or without risk, GAO stands ready to assist the Congress in its oversight efforts and will continue to work closely with our colleagues in the accountability community to conduct this critical work. We would also like to thank Ambassador Holbrooke for his commitment to assist us in our oversight work.

Mr. Chairman and members of the subcommittee, this concludes my prepared statement. I will be happy to answer any questions you may have.

Scope and Methodology

To address the objective regarding GAO's oversight of U.S. efforts in Afghanistan and Pakistan, we reviewed past GAO reports and testimonies examining U.S. efforts in Afghanistan and Pakistan. Our reports and testimonies include analysis of documents and other information from Afghan and Pakistani officials; U.S. officials in Afghanistan, Pakistan, and Washington, D.C., including the Departments of Agriculture, Defense, State, Justice, and the Treasury, as well as the U.S. Agency for International Development; the Army Corps of Engineers; the Defense Intelligence Agency; and the Drug Enforcement Administration. In addition, we obtained and analyzed documents and other information from representatives of coalition military forces and command, including the NATO-led International Security Assistance Force, and international organizations, including the United Nations. To address the objective regarding GAO's coordination with the accountability community, we reviewed GAO policies and protocols and reviewed other documents pertaining to our coordination with other oversight agencies. To address the objective regarding challenges we face carrying out oversight in Afghanistan and Pakistan, we documented difficulties that we faced in traveling to and within Afghanistan and Pakistan. Our work was conducted in accordance with generally accepted government standards. Those standards required that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. A list of GAO reports and testimonies related to Afghanistan and Pakistan can be found in Appendix I. For further information relating to our work on Afghanistan and Pakistan, go to <http://www.gao.gov/media/video/gao-09-294sp>.

GAO Contacts and Staff Acknowledgements

GAO Contacts

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Staff Acknowledgements

In addition, the following staff contributed to this testimony: Joseph Carney, Thomas M. Costa, David Hancock, Brandon Hunt, Hynek Kalkus, Farahnaaz Khakoo, Judy McCloskey, Jim Michels, Sara Olds, and Pierre Toureille.

Appendix I: Related GAO Products

Military Operations: Actions Needed to Improve Oversight and Interagency Coordination for the Commander's Emergency Response Program in Afghanistan ([GAO-09-615](#), May 18, 2009).

Afghanistan: Key Issues for Congressional Oversight ([GAO-09-473SP](#), April 21, 2009).

Afghanistan: U.S.- and Internationally-Funded Roads ([GAO-09-626SP](#)), an E-supplement to [GAO-09-473SP](#) ([GAO-09-626SP](#), April 21, 2009).

Contingency Contracting: DOD, State, and USAID Are Taking Actions to Track Contracts and Contractor Personnel in Iraq and Afghanistan ([GAO-09-538T](#), April 1, 2009).

Iraq and Afghanistan: Security, Economic, and Governance Challenges to Rebuilding Efforts Should Be Addressed in U.S. Strategies ([GAO-09-476T](#), March 25, 2009).

Drug Control: Better Coordination with the Department of Homeland Security and an Updated Accountability Framework can Further Enhance DEA's Efforts to Meet Post-9/11 Responsibilities ([GAO-09-63](#), March 20, 2009)

Global War on Terrorism: DOD Needs to More Accurately Capture and Report the Costs of Operation Iraqi Freedom and Operation Enduring Freedom ([GAO-09-302](#), March 17, 2009).

Afghanistan Security: U.S. Programs to Further Reform Ministry of Interior and National Police Challenged by Lack of Military Personnel and Afghan Cooperation ([GAO-09-280](#), March 9, 2009).

Securing, Stabilizing, and Developing Pakistan's Border Area with Afghanistan: Key Issues for Congressional Oversight ([GAO-09-263SP](#), February 23, 2009).

Afghanistan Security: Corrective Actions Are Needed to Address Serious Accountability Concerns about Weapons Provided to Afghan National Security Forces ([GAO-09-366T](#), February 12, 2009).

Iraq and Afghanistan: Availability of Forces, Equipment, and Infrastructure Should Be Considered in Developing U.S. Strategy and Plans ([GAO-09-380T](#), February 12, 2009).

Afghanistan Security: Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces ([GAO-09-267](#), January 30, 2009).

Provincial Reconstruction Teams in Afghanistan and Iraq ([GAO-09-86R](#), October 1, 2008).

Contingency Contracting: DOD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan ([GAO-09-19](#), October 1, 2008).

Afghanistan Reconstruction: Progress Made in Constructing Roads, but Assessments for Determining Impact and a Sustainable Maintenance Program Are Needed ([GAO-08-689](#), July 8, 2008).

Combating Terrorism: Increased Oversight and Accountability Needed over Pakistan Reimbursement Claims for Coalition Support Funds ([GAO-08-806](#), June 24, 2008).

Combating Terrorism: U.S. Oversight of Pakistan Reimbursement Claims for Coalition Support Funds ([GAO-08-932T](#), June 24, 2008)

Afghanistan Security: U.S. Efforts to Develop Capable Afghan Police Forces Face Challenges and Need a Coordinated, Detailed Plan to Help Ensure Accountability ([GAO-08-883T](#), June 18, 2008).

Afghanistan Security: Further Congressional Action May Be Needed to Ensure Completion of a Detailed Plan to Develop and Sustain Capable Afghan National Security Forces ([GAO-08-661](#), June 18, 2008).

Combating Terrorism: U.S. Efforts to Address the Terrorist Threat in Pakistan's Federally Administered Tribal Areas Require a Comprehensive Plan and Continued Oversight ([GAO-08-820T](#), May 20, 2008)

Preliminary Observations on the Use and Oversight of U.S. Coalition Support Funds Provided to Pakistan ([GAO-08-735R](#), May 6, 2008)

Combating Terrorism: The United States Lacks Comprehensive Plan to Destroy the Terrorist Threat and Close the Safe Haven in Pakistan's Federally Administered Tribal Areas ([GAO-08-622](#), April 17, 2008)

Questions for the Record Related to the Benefits and Medical Care for Federal Civilian Employees Deployed to Afghanistan and Iraq ([GAO-08-155R](#), October 16, 2007).

Securing, Stabilizing, and Reconstructing Afghanistan: Key Issues for Congressional Oversight ([GAO-07-801SP](#), May 24, 2007).

Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan ([GAO-07-699](#), May 23, 2007).

Afghanistan Drug Control: Despite Improved Efforts, Deteriorating Security Threatens Success of U.S. Goals ([GAO-07-78](#), November 15, 2006).

Afghanistan Reconstruction: Despite Some Progress, Deteriorating Security and Other Obstacles Continue to Threaten Achievement of U.S. Goals ([GAO-05-742](#), July 28, 2005).

Afghanistan Security: Efforts to Establish Army and Police Have Made Progress, but Future Plans Need to Be Better Defined ([GAO-05-575](#), June 30, 2005).

Afghanistan Reconstruction: Deteriorating Security and Limited Resources Have Impeded Progress; Improvements in U.S. Strategy Needed ([GAO-04-403](#), June 2, 2004).

Foreign Assistance: Observations on Post-Conflict Assistance in Bosnia, Kosovo, and Afghanistan ([GAO-03-980T](#), July 18, 2003).

Foreign Assistance: Lack of Strategic Focus and Obstacles to Agricultural Recovery Threaten Afghanistan's Stability ([GAO-03-607](#), June 30, 2003).

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