

5 SIGAR OVERSIGHT



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Afghan returnees at a temporary shelter before heading to the IOM Transit Centre in Kandahar, March 2024. (Photo by IOM/Mohammad Osman Azizi)

SIGAR OVERSIGHT ACTIVITIES

SIGAR's work to date has identified approximately \$3.97 billion in savings to the U.S. taxpayer.

This quarter, SIGAR's engagements with the United States Agency for International Development (USAID) and the Swedish Parliament reaffirmed the need to protect implementing partners and beneficiaries, and examine ongoing activities in Afghanistan.

SIGAR issued nine products this quarter, including this quarterly report. SIGAR issued one performance audit report, examining an ongoing economic growth and humanitarian assistance program. SIGAR also completed seven financial audits of U.S.-funded projects in Afghanistan that identified \$329,912 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors.

AUDITS

SIGAR conducts performance and financial audits, as well as evaluations of programs and projects connected to U.S. assistance in Afghanistan. SIGAR has eight ongoing performance audits and evaluations, and 38 ongoing financial audits, as shown in Appendix B of this report.

In response to the 2021 U.S. withdrawal and the collapse of the Afghan government, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S.-funded programs in Afghanistan across multiple key sectors that support girls' and women's rights, counternarcotics, food assistance, education, and internally displaced persons.

Additionally, SIGAR has long emphasized the need for third-party verification of reports, which remains relevant as U.S. implementing agencies continue to rely on third-party monitoring and evaluation for their in-country programming. Moreover, SIGAR has identified donor coordination as an area needing improvement, a particularly applicable concern given ongoing U.S. funding to international organizations. The Audits and Inspections Directorate maintains vigorous oversight in these areas to improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit Report

SIGAR issued one performance audit report this quarter.

Performance Audit 24-20-AR: Afghanistan Competitiveness of Export-Oriented Businesses Activity Program: USAID Did Not Perform All Required Oversight, and the Program has Yielded Mixed Results

Since 2002, USAID has worked to reinvigorate Afghanistan's economy by creating jobs and expanding business opportunities. In January 2020, USAID's Office of Economic Growth awarded a five-year contract to Development Alternatives Incorporated (DAI) to implement the \$105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) program, which has continued through the Taliban takeover in 2021. After the Afghan government's collapse, USAID suspended most ACEBA activities that could have benefited the Taliban financially. USAID then added a "livelihood support" activity to help ensure Afghan families had the means to access food, shelter, and basic medical services amid the humanitarian crisis. ACEBA resumed program activities in January 2022.

SIGAR reviewed USAID's oversight and management of ACEBA from January 2020 through December 2023. This audit assessed the extent to which (1) USAID conducted the required ACEBA program oversight; and (2) ACEBA achieved program goals and objectives, including those related to sustainability.

SIGAR found that USAID did not conduct all the monitoring and oversight of the ACEBA program mandated by USAID's Mission Order 201.05, which requires USAID to make periodic site visits, review performance reports, corroborate information from site visits and reporting, and document their oversight in Afghan Info—a central repository for all monitoring and performance data and administrative information. USAID officials did not conduct required site visits for the first half of the program (two and a half years) and did not document later site visits in Afghan Info.

USAID also did not ensure that its contractor, DAI, met all contractually mandated reporting requirements. Although DAI produced the required monthly, quarterly, and annual reports, these reports did not contain all required reporting elements. For example, SIGAR found that 14 of the 33 monthly reports examined did not include security situation information. USAID did not corroborate ACEBA's data as outlined, as USAID initially planned to verify some data by talking with the beneficiaries and "other relevant private sectors." USAID did not provide any evidence that it independently sought information from beneficiaries and "other relevant private sectors" to corroborate DAI's reports.

DAI is required to report any issues that may affect the delivery of service, per its contract terms. DAI reported that some Taliban actions have interfered with ACEBA activities, but "the implementation of ACEBA

activities or operations remained largely unaffected by the current security situation in Afghanistan. DAI/ACEBA has established respectful relations with the Taliban, coordinating program activities without direct cooperation.” For example, Taliban restrictions on women’s movement have hampered ACEBA operations throughout the country. DAI also reported that the Taliban froze DAI bank accounts three times since August 2021. Additionally, ACEBA beneficiaries reported their primary challenge was navigating the Taliban’s banking restrictions.

Mission Order 201.05 also requires each program to have a monitoring, evaluation, and learning (MEL) plan with performance indicators to inform USAID and the implementing partner about whether, and how, an activity is making progress toward its intended results. USAID frequently changed and revised ACEBA’s performance indicators throughout the program’s first four years, with three MEL plan versions developed during this period. SIGAR found that only two indicators remained unchanged and appeared in all three MEL plan versions. While USAID guidance acknowledges that USAID or an implementing partner may need to adjust performance indicators to match changes in program scope or direction or to address problems with practicality of data collection, it also makes clear that USAID should be cautious about changing performance indicators because it compromises the comparability of data over time. Without the proper assessment of performance indicators and availability of comparable data across time, it is difficult to use indicators to measure program success and determine whether ACEBA is achieving its goals.

DAI noted mixed results in achieving ACEBA program goals and objectives in its annual reports. SIGAR found that during the program’s first two years, ACEBA did not meet its performance targets. Specifically, DAI met only 25% of targets in 2020, and 23% of targets in 2021. However, DAI showed improvement in meeting targets during 2022 and 2023, as DAI met about 62% and 75% of targets in 2022 and 2023, respectively. DAI and USAID also reported examples of ACEBA making progress, such as creating full-time jobs for Afghans by expanding the country’s export market and economic sector, and by improving the economic situation for Afghan women.

Per the ADS guidance, USAID is not required to determine if activities are sustainable before it undertakes an activity or at its conclusion. In November 2023, USAID told SIGAR that it bases its criteria for sustainability on the contract and any modifications. USAID officials stated that ACEBA looks at sustainability “from many perspectives,” including commercial viability, management, access to resources, technical and financial capacity, and the environment. The officials added that ACEBA uses extensive selection criteria for grants and activities to help ensure sustainability, but USAID and DAI cannot guarantee the sustainability of individual businesses due to other external factors such as economic downturn, the

TABLE S.1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
259 completed audits	\$9.7
38 ongoing audits	0.4
Total	\$10.1

Note: Numbers have been rounded. Coverage includes audit-able costs incurred by implementers through U.S.-funded Afghanistan reconstruction contracts, grants, and cooperative agreements.

Source: SIGAR Audits and Inspections Directorate, 3/15/2024.

COVID-19 pandemic, and the Afghan government's collapse. The majority of business owners SIGAR spoke with believe that their businesses are sustainable.

SIGAR did not make recommendations in this report because a May 2023 SIGAR performance audit, *Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services* (SIGAR 23-24-AR), reported similar problems meeting and documenting Mission Order 201.05 requirements. In November 2023, USAID's Mission for Afghanistan issued a revised Mission Order 201.05, and if implemented as stated, the changes should address the issues highlighted in this report.

Financial Audits

SIGAR launched its financial audit program in 2012, after Congress and the oversight community expressed concerns about oversight gaps and the growing backlog of incurred-cost audits for contracts and grants awarded in support of overseas contingency operations. SIGAR competitively selects independent accounting firms to conduct the financial audits and ensures that the audit work is performed in accordance with U.S. government auditing standards. Financial audits are coordinated with the federal inspector-general community to maximize financial-audit coverage and avoid duplicative efforts.

SIGAR's financial audit program identifies **questioned costs** resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified more than \$535 million in questioned costs and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed seven financial audits of U.S.-funded projects in support of the Afghan people. An additional 38 ongoing financial audits are reviewing \$414 million in auditable costs, as shown in Table S.1. A list of completed and ongoing financial audits can be found in Appendix B of this quarterly report.

SIGAR issues each financial audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on **questioned amounts** identified in the report's audit findings. As of March 31, 2024, funding agencies had disallowed \$29.77 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits have also

Questioned costs: costs determined to be potentially unallowable. The two types of questioned costs are (1) ineligible costs (violation of a law, regulation, contract, grant, cooperative agreement, etc. or an unnecessary or unreasonable expenditure of funds); and (2) unsupported costs (those not supported by adequate documentation or proper approvals at the time of an audit).

Questioned amounts: the sum of potentially unallowable questioned costs and unpaid interest on advanced federal funds or other revenue amounts payable to the government.

identified and reported 793 compliance findings and 862 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The seven financial audits completed this quarter identified \$329,912 in questioned costs as a result of internal-control deficiencies and noncompliance issues. Due to the current security situation in Afghanistan, the names and other identifying information of some implementing partners have been withheld at USAID's request.

Financial Audit 24-13-FA: USAID's [redacted] in Afghanistan Audit of Costs Incurred by [redacted]

On September 16, 2020, USAID awarded a \$3,063,386 grant to [redacted] to support the [redacted] program. The grant's objectives included (1) providing information management products, mapping support, and monitoring services to key partners in humanitarian response; and (2) building management information capacity at the provincial government level to ensure better preparedness and response to natural hazards. The period of performance for this grant was from October 1, 2020, to February 28, 2022. USAID modified the grant one time, which did not change the total award amount or the period of performance.

SIGAR's financial audit, performed by Conrad LLP (Conrad), reviewed \$3,043,174 in costs charged to the grant from October 1, 2020, to February 28, 2022. Conrad identified one material weakness and four significant deficiencies with [redacted] internal controls, and five instances of noncompliance with the terms of the grant and the U.S. Code of Federal Regulations. Conrad identified \$197,968 in questioned costs due to the deficiencies in internal controls and instances of noncompliance.

Financial Audit 24-14-FA USAID's Agriculture Marketing Program in Afghanistan

Audit of Costs Incurred by Roots of Peace

On January 28, 2020, USAID awarded a three-year, \$30,000,000 cooperative agreement to Roots of Peace to support the Agriculture Marketing Program in Afghanistan. The program's objective was to improve the livelihoods of Afghan exporters and farmers by expanding the number of export products and developing new markets for Afghan exports. USAID modified the agreement seven times; the modifications did not affect the total award amount, but the period of performance was extended to September 30, 2023.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$20,601,111 in costs charged to the agreement from February 1, 2021, through January 31, 2023. Conrad identified one deficiency and three significant deficiencies in Roots of Peace's internal controls, and four instances of noncompliance with the terms of

the agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$26,717 in questioned costs.

Financial Audit 24-15-FA USAID's Grain Research and Innovation Program in Afghanistan

Audit of Costs Incurred by Michigan State University

On March 8, 2013, USAID awarded a cooperative agreement to Michigan State University (MSU) in support of its Global Center for Food System Innovation. The initial agreement had a funding ceiling of \$24,919,790 for the Center's activities. On March 13, 2017, the award was amended to support a \$19,500,000 Grain Research and Innovation program in Afghanistan. The program's goal was to enhance the productivity, profitability, and climate resiliency of wheat crops in Afghanistan through improved agronomic practices, access to high-yielding seed varieties, wheat genetics, post-harvest management, and linkages to the private sector. USAID modified the agreement 12 times. The modifications decreased the program's budget to \$15,172,500, but did not change the program's period of performance end of September 30, 2022.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$10,548,041 in costs charged to the agreement from January 1, 2019, through September 30, 2022. Conrad identified two deficiencies in MSU's internal controls and two instances of noncompliance with the terms of the agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$19,505 in questioned costs.

Financial Audit 24-16-FA Department of State's Antiterrorism Assistance Program

Audit of Costs Incurred by Miracle Systems LLC

On September 1, 2017, the Department of State awarded a time and materials task order with \$17,704,868 in Afghanistan-related funding budgeted for four option years to Miracle Systems LLC. The task order supported an antiterrorism assistance program and funded training, mentoring, and consultations at the Joint Afghanistan Training Center to help Afghanistan build a wide range of capabilities to detect, deter, and apprehend terrorists. State modified this task order's option years nine times; the modifications decreased the funding to \$14,769,184 and extended the period of performance from August 31, 2022, through February 28, 2023.

SIGAR's financial audit, performed by KPMG LLP, reviewed \$14,730,869 in costs charged to the task order from September 1, 2019, through February 28, 2023. KPMG identified one material weakness and two significant deficiencies in Miracle Systems' internal controls, and two instances of noncompliance with the terms of the task order. Because of the deficiencies in internal controls and the instances of noncompliance, KPMG identified \$77,778 in total questioned costs.

Financial Audit 24-17-FA Department of State’s Afghan Students Scholarship Program

Audit of Costs Incurred by American University of Central Asia

On August 9, 2017, the Department of State awarded a \$2,000,008 cooperative agreement to American University of Central Asia (AUCA) to support the Afghan Students Scholarship program. The program aimed to support scholarships for a cohort of 26 Afghan students. The university was responsible for educating the students to obtain undergraduate degrees to prepare them to assume roles in professional, societal, and civic settings. State modified the agreement twice, extending the period of performance from August 31, 2022, through October 31, 2022, and did not change the total funding.

SIGAR’s financial audit, performed by KPMG LLP, reviewed \$1,965,930 in costs charged to the agreement from August 9, 2017, through October 31, 2022. KPMG identified one significant deficiency in AUCA’s internal controls but did not identify any instances of noncompliance with the terms of the agreement. KPMG did not identify any questioned costs.

Financial Audit 24-18-FA Department of State’s Flexible Implementation and Assessment Team II Program

Audit of Costs Incurred by TigerSwan LLC

On September 16, 2020, the Department of State awarded a \$61,824,560 contract to TigerSwan LLC to support the Flexible Implementation and Assessment Team (FIAT) II program in Afghanistan. The contract supported the FIAT program by managing a team of third-party independent contractors. Under the contract, TigerSwan was required to recruit, screen, hire, train, manage, and pay contracted employees tasked with performing assessments and oversight activities of State’s Bureau of International Narcotics and Law Enforcement Affairs programs throughout Afghanistan. State modified the contract 19 times, the modifications exercised two option years, obligated funding in the amount of \$42,687,485, and extended the period of performance from August 31, 2021, through August 31, 2023.

SIGAR’s financial audit, performed by Crowe LLP, reviewed \$20,675,877 in costs charged to the contract from September 16, 2020, through August 31, 2022. Crowe identified one significant deficiency in TigerSwan’s internal controls and one instance of noncompliance with the contract terms. Because of the deficiency in internal controls and the instance of noncompliance, Crowe identified \$7,944 in total questioned costs.

Financial Audit 24-19-FA USAID’s INVEST Initiative in Afghanistan

Audit of Costs Incurred by DAI Global LLC

On September 28, 2017, USAID awarded a two-year \$94,941,047 cost-plus-fixed-fee contract to DAI Global LLC to support its worldwide INVEST initiative. The contract’s purpose was to facilitate private capital investment in emerging markets where USAID works by (1) assessing market

conditions and investment opportunities; (2) supporting blended finance funds, investment platforms, and risk-mitigation instruments; and (3) providing transaction investment advisory services. After two subsequent option years and 27 modifications to the contract, the total obligated funding increased to \$170,472,470 and the period of performance was extended through September 27, 2024. The INVEST initiative in Afghanistan ended on September 27, 2022.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$3,584,907 in costs incurred under the contract from September 28, 2020, through September 27, 2022. Crowe did not identify any material weakness or significant deficiencies in DAI's internal controls, or any instances of non-compliance with the terms of the contract. Accordingly, the auditors did not find any questioned costs.

Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed seven recommendations contained in three performance audit, inspection, and financial audit reports. From 2009 through March 2024, SIGAR issued 485 audits, alert letters, and inspection reports, and made 1,365 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,253 of these recommendations, about 92%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented;" SIGAR closed a total of 268 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. SIGAR works with agencies to obtain the sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or does not meet the intent of a recommendation, it remains open. This process continues until SIGAR receives the information necessary to close the recommendation.

This quarter, SIGAR continued to monitor agency actions on 108 open recommendations. Of these recommendations, 58 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

For a complete list of open recommendations, see www.sigar.mil.

LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify and preserve lessons from the U.S. reconstruction experience in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future efforts. SIGAR's lessons learned reports offer detailed and actionable recommendations to policymakers and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their past efforts and providing timely and actionable guidance for future efforts. To date, SIGAR's Lessons Learned Program has issued 18 reports, including three congressionally requested evaluations of the factors that led to collapse of the Afghan government and its security forces and a 12-report series of comprehensive lessons learned reports. These reports have identified over 216 specific findings and lessons and made over 156 recommendations.

Ongoing Lessons Learned Program Work

SIGAR has two ongoing lessons learned projects. The first is examining the challenges faced by donors, the UN, and NGOs in getting aid to vulnerable people living under regimes that the United States and other donors do not recognize, otherwise known as politically estranged countries. While the project is focusing on challenges in Taliban-controlled Afghanistan, in order to develop best practices, it is also examining similar efforts in other countries, including South Sudan, Sudan, Syria, and Yemen. The report will document how the United States and other donor countries, as well as multilateral organizations such as the UN and World Bank, respond to undemocratic regime changes in countries that receive significant aid. It will make recommendations about how donors, the UN, and NGOs can better understand and mitigate interference and diversion to make aid delivery more effective.

The second project is assessing the staffing of U.S. government personnel in positions relating to Afghanistan, with five key focus areas: recruitment/hiring, training, deployment, retention, and handover/backfilling. It is focusing on the mechanisms of getting the right U.S. personnel into the right roles at the right times—both at headquarters and especially in the field—and the immense challenges U.S. agencies faced in these tasks over the past two decades.

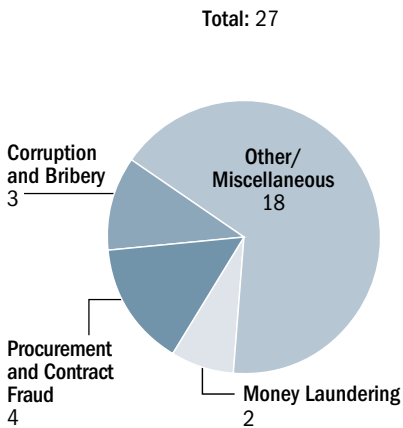
INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the Afghan government, SIGAR has continued its investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan. SIGAR's Investigations Directorate investigates the misuse of reconstruction funds provided prior to and post-August 2021, and works with

FIGURE S.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS

January 1–March 31, 2024



Source: SIGAR Investigations Directorate, 3/31/2024.

cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks. To date, SIGAR investigations have resulted in 170 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion.

SIGAR has 27 ongoing investigations, as shown in Figure S.1.

Follow the Money and Capital Flight Initiatives

This quarter, SIGAR investigators continued pursuing several criminal investigations and lines of inquiry emanating from their Follow the Money and Capital Flight initiatives of those who may have been involved in the theft or fraudulent receipt of U.S. reconstruction funds. Follow the Money and Capital Flight initiatives include (1) identifying all financial institutions in Afghanistan that U.S. reconstruction funds were deposited into for an 18-month period prior to the collapse of the Afghan government; (2) working with financial agencies and law enforcement partners to identify monetary outflows from Afghanistan that may be connected to former Afghan government officials, politically connected individuals, and others involved in suspicious transactions, and identifying high-value real estate purchased by such individuals in the United States or abroad for potential connection to capital flight and potential seizure; and (3) developing extensive networks and contacts to uncover the identity of individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft of reconstruction funds or capital flight from Afghanistan.

SIGAR P1/P2 Referral Initiative Update

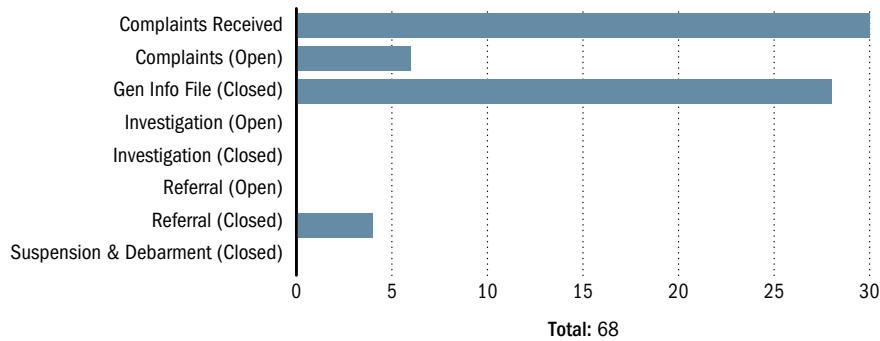
SIGAR successfully sponsored a P1 applicant for resettlement in the United States this quarter. To date, SIGAR has referred over 280 P1 and P2 applicants for resettlement in the United States. SIGAR also continues to work with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an influx of Special Immigrant Visa fraud.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 30 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to January 1, 2024. The directorate processed 68 complaints this quarter; most are under review or were closed, as shown in Figure S.2.

FIGURE S.2

STATUS OF SIGAR HOTLINE COMPLAINTS: JANUARY 1–MARCH 31, 2024



Source: SIGAR Investigations Directorate, 4/1/2024.

OTHER SIGAR OVERSIGHT ACTIVITIES

SIGAR Meets with the Swedish and Norwegian Governments

On February 12, 2024, Inspector General John Sopko and Director of Lessons Learned Joseph Windrem spoke at the Swedish Riksdag (parliament) in Stockholm before the All-Party Committee of Inquiry on Sweden's Engagement in Afghanistan 2001–2021. The Committee is evaluating Sweden's overall engagement in Afghanistan and aims to determine what lessons can be learned from Sweden's presence in Afghanistan from 2001 to 2021.



Inspector General John Sopko (center left) and Lessons Learned Director Joseph Windrem (far right) meet with the All-Party Committee of Inquiry on Sweden's Engagement in Afghanistan 2001–2021, 2/12/2024.

IG Sopko described the systemic challenges the United States faced in Afghanistan. These include corruption, unrealistic timelines and expectations, failure to retain qualified personnel, failure to understand Afghanistan and tailor assistance efforts accordingly, and insufficient monitoring and evaluation of U.S. programming. IG Sopko also participated in a question-and-answer session.

IG Sopko and Director Windrem later met with the Stockholm International Peace Research Institute and shared SIGAR's lessons learned work and other issues related to peace and security in Afghanistan.

IG Sopko and Director Windrem also met with Norwegian Ministry of Foreign Affairs' Afghanistan section and discussed Taliban governance and humanitarian affairs.

SIGAR Letter to USAID

This quarter, IG Sopko and USAID Assistant Administrator of the Bureau for Asia Michael Schiffer exchanged correspondence following a House Committee on Foreign Affairs' Subcommittee on Middle East, North Africa, and Central Asia hearing on January 11. Assistant Administrator Schiffer confirmed that no USAID implementing partner has been harmed or put at risk by SIGAR's reporting. IG Sopko had expressed concern that Assistant Administrator Schiffer's response during the hearing indicated that he had additional information that could not be discussed publicly. SIGAR and USAID both agreed that the safety of implementer partners and beneficiaries is critical. USAID said it would inform SIGAR immediately should SIGAR reporting put a beneficiary or implementing partner at risk, in addition to committing to providing SIGAR information needed to carry out its mandate.

SIGAR BUDGET

SIGAR is currently funded under H.R. 2882 - Further Consolidated Appropriations Act, 2024, signed into law on March 23, 2024. This bill provides \$24.8 million to support SIGAR's oversight activities and products by funding SIGAR's Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program.

SIGAR STAFF

With 113 employees on board at the end of the quarter, SIGAR had four fewer staff members than reported in its last quarterly report to Congress.

سردار مفتحش ویژه برای بازسازی افغانستان



اداره

سردار مفتحش

دیار غاوتی پایاره د خانگری

افغانستان

