

STATUS OF SIGAR RECOMMENDATIONS

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. From 2009 through July 2025, SIGAR published 527 audits, financial, inspection, and alert letter reports, and made recommendations to recover funds, improve agency oversight, and increase program effectiveness. As of July 31, 2025, SIGAR continued to monitor agency actions on 17 open recommendations. Four of these recommendations have been open more than 12 months; these remain open 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).

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Relevant Agency in Recommendation	External Report Number	Report Title	Issuance Date	Recommendation
DOD	22-29-AR	Contracting with the Enemy: DOD Has Not Fully Implemented Processes Intended to Prevent Payments to Enemies of the United States	06/07/22	Take steps to enforce the requirement that Defense Federal Acquisition Regulations Supplement Clauses252.225.7993 ("Prohibition on Providing Funds to the Enemy") and 252.225.7975 ("Additional Access toContractor and Subcontractor Records") be included in contracts, unless HCAs provide justification forexemptic
DOD	22-29-AR	Contracting with the Enemy: DOD Has Not Fully Implemented Processes Intended to Prevent Payments to Enemies of the United States	06/07/22	Direct the HCAs to require that prime contractors make a representation to the best of the contractor'sknowledge or belief that it does not have subcontracts with Section 841 designees, prio to awardingcontracts valued over \$50,000
USAID	24-13-FA	USAID's Humanitarian Information Management for Natural Hazard and Emergency Response in Afghanistan: Audit of Costs Incurred by iMMAP Inc.	02/23/24	2. Advise iMMAP to address the report's five internal control findings.
USAID	24-13-FA	USAID's Humanitarian Information Management for Natural Hazard and Emergency Response in Afghanistan: Audit of Costs Incurred by iMMAP Inc.	02/23/24	3. Advise iMMAP to address the report's five noncompliance findings.
State	24-22-AR	U.S. Funds Benefitting the Taliban- Controlled Government: Implementing Partners Paid at Least \$10.9 Million and Were Pressured to Divert Assistance	05/20/24	Expand the foreign tax reporting requirements to all U.S. award agreements in Afghanistan, including agreements with PIOs, and to all types of taxes, fees, duties, and utilities.
State	24-22-AR	U.S. Funds Benefitting the Taliban- Controlled Government: Implementing Partners Paid at Least \$10.9 Million and Were Pressured to Divert Assistance	05/20/24	2. Take action to ensure that responsible officials include foreign takes reporting requirements in applicable award agreements.
State	24-22-AR	U.S. Funds Benefitting the Taliban- Controlled Government: Implementing Partners Paid at Least \$10.9 Million and Were Pressured to Divert Assistance	05/20/24	3. Take action to ensure that responsible officials collect required foreign tax reports from implementing partners.
State	24-22-AR	U.S. Funds Benefitting the Taliban- Controlled Government: Implementing Partners Paid at Least \$10.9 Million and Were Pressured to Divert Assistance	05/20/24	4. Direct implementing partners to adhere, where applicable, to the OFAC requirement to maintain records of transactions with blocked persons for 5 years.
USAID	24-36-FA	USAID's Livelihood Advancement forMarginalized Populations Program inAfghanistan: Audit of Costs Incurred byCooperative for Assistance and ReliefEverywhere Inc.	09/03/24	Determine the allowability of and recover, as appropriate, \$26,511 in questioned costs identified inthe report.
State	24-37-FA	State's Weapons and Ammunition DisposalProgram in Afghanistan: Audit of CostsIncurred by The HALO Trust USA Inc.	09/10/24	Determine the allowability of and recover, as appropriate, \$335,256 in questioned costs identified in thereport.
USAID	25-09-FA	USAID's Assistance for Families and IndigentAfghans to Thrive: Audit of Costs Incurred byManagement Sciences for Health Inc.	12/18/24	Determine the allowability and recovery of, as appropriate, the \$44,280 in questioned costs identified inthis report.
USAID	25-11-FA	USAID's Urban Health Initiative: Audit ofCosts Incurred by Jhpiego Corporation	12/23/24	Determine the allowability and recovery of, asappropriate, the \$21,169 in questioned costs identified in this report.
USAID	25-13-FA	USAID's Supporting Transformation forAfghanistan's Recovery Program: Audit ofCosts Incurred by Catholic Relief	01/17/25	Determine the allowability of and recover, as appropriate,\$244,956 in questioned costs identified in the report.
USAID	25-17-FA	USAID's Afghanistan Monitoring, Evaluation, and Learning Activity: Audit of Costs Incurred by Management Systems International Inc.	03/12/25	Determine the allowability of and recover, as appropriate, \$22,762 in questioned costs identified in thereport.
USAID	25-19-FA	USAID's Reaching Impact, Saturation, and Epidemic Control Program: Audit of Costs Incurred by Jhpiego Corporation	03/21/25	Determine the allowability of and recover, as appropriate, \$1,226 in questioned costs identified in the report.
USAID	25-23-FA	USAID's Sustaining Technical and Analytic Resources (STAR) Program: Audit of Costs Incurred by Public Health Institute	05/19/25	1.Determine the allowability of and recover, as appropriate,\$17,716 in questioned costs identified in the report.

USAID	25-23-FA	USAID's Sustaining Technical and Analytic	05/19/25	2.图dvise PHI to address the report's two internal control findings.
		Resources (STAR) Program: Audit of Costs		
		Incurred by Public Health Institute		
USAID	25-23-FA	USAID's Sustaining Technical and Analytic	05/19/25	Advise PHI to address the report's two noncompliance findings.
		Resources (STAR) Program: Audit of Costs		
		Incurred by Public Health Institute		