



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 June 2025, SIGAR published 524 audits, financial, inspection, and alert letter reports, and made recommendations to recover funds, improve agency oversight, and increase program effectiveness. As of June 30, 2025, SIGAR continued to monitor agency actions on 52 open recommendations. Twenty-eight 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).

| OPEN RECOMMENDATIONS AWAITING AGENCY IMPLEMENTATION | | | | |
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| Relevant Office in Recommendation | External Report Number | Report Title | Issuance Date | Recommendation |
| DOD: Other | 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 Clauses 252.225.7993 (“Prohibition on Providing Funds to the Enemy”) and 252.225.7975 (“Additional Access to Contractor and Subcontractor Records”) be included in contracts, unless HCAs provide justification for exemption |
| DOD: Other | 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’s knowledge or belief that it does not have subcontracts with Section 841 designees, prior to awarding contracts valued over \$50,000 |
| USAID: USAID HQ Office/Official | 23-11-FA | USAID’s Program Designed to Provide and Improve Shelter, Water, Sanitation, and Hygiene Services to At-Risk Populations in Afghanistan: Audit of Costs Incurred by Agency for Technical Cooperation and Development | 01/11/23 | Determine the allowability of and recover, as appropriate, \$249,707 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 23-11-FA | USAID’s Program Designed to Provide and Improve Shelter, Water, Sanitation, and Hygiene Services to At-Risk Populations in Afghanistan: Audit of Costs Incurred by Agency for Technical Cooperation and Development | 01/11/23 | Advise ACTED to address the report’s three internal control findings. |
| USAID: USAID HQ Office/Official | 23-11-FA | USAID’s Program Designed to Provide and Improve Shelter, Water, Sanitation, and Hygiene Services to At-Risk Populations in Afghanistan: Audit of Costs Incurred by Agency for Technical Cooperation and Development | 01/11/23 | Advise ACTED to address the report’s three noncompliance findings. |
| USAID: USAID HQ Office/Official | 23-33-FA | USAID’s Provision of Transitional Shelter, Protection, and Multipurpose Cash Support to Disaster-Affected and Returnee Populations in Afghanistan Program: Audit of Costs Incurred by Acted | 09/29/23 | Determine the allowability of and recover, as appropriate, \$75,195 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 23-33-FA | USAID’s Provision of Transitional Shelter, Protection, and Multipurpose Cash Support to Disaster-Affected and Returnee Populations in Afghanistan Program: Audit of Costs Incurred by Acted | 09/29/23 | Advise Acted to address the report’s three internal control findings |
| USAID: USAID HQ Office/Official | 23-33-FA | USAID’s Provision of Transitional Shelter, Protection, and Multipurpose Cash Support to Disaster-Affected and Returnee Populations in Afghanistan Program: Audit of Costs Incurred by Acted | 09/29/23 | Advise Acted to address the report’s three noncompliance findings |
| USAID: USAID HQ Office/Official | 23-24-FA | USAID’s Provision of Community-Based Gender- Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan Program: Audit of Costs Incurred by International Medical Corps | 10/10/23 | Determine the allowability of and recover, as appropriate, \$163,039 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 23-24-FA | USAID’s Provision of Community-Based Gender- Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan Program: Audit of Costs Incurred by International Medical Corps | 10/10/23 | Advise IMC to address the report’s five internal control findings. |
| USAID: USAID HQ Office/Official | 23-24-FA | USAID’s Provision of Community-Based Gender- Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan Program: Audit of Costs Incurred by International Medical Corps | 10/10/23 | Advise IMC to address the report’s five noncompliance findings. |
| USAID: USAID HQ Office/Official | 24-09-FA | USAID’s Integrated Lifesaving Health, Nutrition, Protection and Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale | 01/11/24 | Determine the allowability of and recover, as appropriate, \$410,991 in questioned costs identified in the report. |

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| USAID: USAID HQ Office/Official | 24-09-FA | USAID’s Integrated Lifesaving Health, Nutrition, Protection and Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale | 01/11/24 | Advise PUI to address the report’s four internal control findings. |
| USAID: USAID HQ Office/Official | 24-09-FA | USAID’s Integrated Lifesaving Health, Nutrition, Protection and Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale | 01/11/24 | Advise PUI to address the report’s four noncompliance findings . |
| USAID: USAID HQ Office/Official | 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 | 1. Determine the allowability of and recover, as appropriate, \$197,968 in questioned costs identified in the report |
| USAID: USAID HQ Office/Official | 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: USAID HQ Office/Official | 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: Secretary of 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: Secretary of 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 tax reporting requirements in applicable award agreements. |
| State: Secretary of 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: Secretary of 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: USAID Administrator | 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. |
| USAID: USAID Administrator | 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 tax reporting requirements in applicable award agreements. |
| USAID: USAID Administrator | 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. |
| USAID: USAID Administrator | 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: USAID HQ Office/Official | 24-25-FA | USAID’s Lifesaving Integrated Health, Nutrition, Protection, and Water, Sanitation, and Hygiene Response Program in Afghanistan: Audit of Costs Incurred by Première Urgence Internationale | 06/03/24 | 1. Determine the allowability of and recover, as appropriate, \$1,831,710 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 24-25-FA | USAID’s Lifesaving Integrated Health, Nutrition, Protection, and Water, Sanitation, and Hygiene Response Program in Afghanistan: Audit of Costs Incurred by Première Urgence Internationale | 06/03/24 | 2. Advise PUI to address the report’s six internal control findings. |
| USAID: USAID HQ Office/Official | 24-25-FA | USAID’s Lifesaving Integrated Health, Nutrition, Protection, and Water, Sanitation, and Hygiene Response Program in Afghanistan: Audit of Costs Incurred by Première Urgence Internationale | 06/03/24 | 3. Advise PUI to address the report’s six noncompliance findings. |
| USAID: USAID HQ Office/Official | 24-26-FA | USAID’s Integrated Lifesaving Services for the Most At-Risk Men, Women, Boys, and Girls in Afghanistan Program: Audit of Costs Incurred by the International Rescue Committee Inc. | 06/05/24 | 1. Determine the allowability of and recover, as appropriate, \$39,147 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 24-26-FA | USAID’s Integrated Lifesaving Services for the Most At-Risk Men, Women, Boys, and Girls in Afghanistan Program: Audit of Costs Incurred by the International Rescue Committee Inc. | 06/05/24 | 2. Advise IRC to address the report’s two internal control findings. |
| USAID: USAID HQ Office/Official | 24-26-FA | USAID’s Integrated Lifesaving Services for the Most At-Risk Men, Women, Boys, and Girls in Afghanistan Program: Audit of Costs Incurred by the International Rescue Committee Inc. | 06/05/24 | 3. Advise IRC to address the report’s two noncompliance findings. |

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| USAID: USAID HQ Office/Official | 24-27-FA | USAID’s Fostering Resilience in Afghanistan through Multi-Sector Emergency Support Program: Audit of Costs Incurred by World Vision Inc. | 06/10/24 | 1. Determine the allowability of and recover, as appropriate, \$3,500 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 24-27-FA | USAID’s Fostering Resilience in Afghanistan through Multi-Sector Emergency Support Program: Audit of Costs Incurred by World Vision Inc. | 06/10/24 | 2. Advise World Vision to address the report’s three internal control findings. |
| USAID: USAID HQ Office/Official | 24-27-FA | USAID’s Fostering Resilience in Afghanistan through Multi-Sector Emergency Support Program: Audit of Costs Incurred by World Vision Inc. | 06/10/24 | 3. Advise World Vision to address the report’s three noncompliance findings |
| USAID: USAID HQ Office/Official | 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 in the report. |
| State: State HQ Office/Official | 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 the report. |
| USAID: USAID HQ Office/Official | 25-08-FA | USAID’s Integrated Lifesaving Support forthe Most At-Risk Men, Women, Boys, andGirls in Afghanistan: Audit of Costs Incurredby the International Rescue Committee Inc. | 12/13/24 | Determine the allowability of and recover, as appropriate, \$35,633 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 25-08-FA | USAID’s Integrated Lifesaving Support forthe Most At-Risk Men, Women, Boys, andGirls in Afghanistan: Audit of Costs Incurredby the International Rescue Committee Inc. | 12/13/24 | Advise IRC to address the report’s five internal control findings |
| USAID: USAID HQ Office/Official | 25-08-FA | USAID’s Integrated Lifesaving Support forthe Most At-Risk Men, Women, Boys, andGirls in Afghanistan: Audit of Costs Incurredby the International Rescue Committee Inc. | 12/13/24 | Advise IRC to address the report’s five noncompliance findings. |
| USAID: USAID HQ Office/Official | 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 in this report. |
| USAID: USAID HQ Office/Official | 25-10-FA | USAID’s Support of Various EmergencyResponse Programs for Vulnerable Populationsin Afghanistan: Audit of Costs Incurred by Medair | 12/23/24 | Determine the allowability of and recover, as appropriate, \$387,254 in questioned costs identified in the report |
| USAID: USAID HQ Office/Official | 25-10-FA | USAID’s Support of Various EmergencyResponse Programs for Vulnerable Populationsin Afghanistan: Audit of Costs Incurred by Medair | 12/23/24 | Advise Medair to address the report’s eight internal control findings. |
| USAID: USAID HQ Office/Official | 25-10-FA | USAID’s Support of Various EmergencyResponse Programs for Vulnerable Populationsin Afghanistan: Audit of Costs Incurred by Medair | 12/23/24 | Advise Medair to address the report’s eight noncompliance findings. |
| USAID: USAID HQ Office/Official | 25-11-FA | USAID’s Urban Health Initiative: Audit ofCosts Incurred by Jhpiego Corporation | 12/23/24 | Determine the allowability and recovery of, as appropriate, the \$21,169 in questioned costs identified in this report. |
| USAID: USAID HQ Office/Official | 25-13-FA | USAID’s Supporting Transformation forAfghanistan’s Recovery Program: Audit ofCosts Incurred by Catholic Relief Services | 01/17/25 | Determine the allowability of and recover, as appropriate, \$244,956 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 25-14-FA | USAID’s Lifesaving Humanitarian Response toCrisis-Affected Households to Meet MultisectoralBasic Needs Program: Audit of Costs Incurred bySave the Children Federation Inc. | 01/17/25 | Determine the allowability of and recover, as appropriate, \$152,307 in questioned costs identified in the report. |
| USAID: USAID HQ Office/Official | 25-14-FA | USAID’s Lifesaving Humanitarian Response toCrisis-Affected Households to Meet MultisectoralBasic Needs Program: Audit of Costs Incurred bySave the Children Federation Inc. | 01/17/25 | Advise STC to address the report’s four internal control findings. |
| USAID: USAID HQ Office/Official | 25-14-FA | USAID’s Lifesaving Humanitarian Response toCrisis-Affected Households to Meet MultisectoralBasic Needs Program: Audit of Costs Incurred bySave the Children Federation Inc. | 01/17/25 | Advise STC to address the report’s four noncompliance findings. |
| USAID: USAID HQ Office/Official | 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 the report. |
| USAID: USAID HQ Office/Official | 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: USAID HQ Office/Official | 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: USAID HQ Office/Official | 25-23-FA | USAID’s Sustaining Technical and Analytic Resources (STAR) Program: Audit of Costs Incurred by Public Health Institute | 05/19/25 | 2. Advise PHI to address the report’s two internal control findings. |
| USAID: USAID HQ Office/Official | 25-23-FA | USAID’s Sustaining Technical and Analytic Resources (STAR) Program: Audit of Costs Incurred by Public Health Institute | 05/19/25 | Advise PHI to address the report’s two noncompliance findings. |