SIGAR | SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

SIGAR Oral History Project (OHP)

Interview 22: Edited Transcript

Interview Date: 02/27/24

NAME/TITLE

INTERVIEWEE 22:
I'm [NAME]. I work at SIGAR, Special IG for Afghanistan Reconstruction. And I'm a senior audit manager, and also a deputy director of the financial audit team.

JOB DESCRIPTION

INTERVIEWER:
So what are your responsibilities in that position?

INTERVIEWEE 22:
I oversee financial audits. I oversee a team of three auditors. And help identify audits for us to do-- contract for the audits to do, because we contract out the work, with CPA [certified public accounting] firms. And then oversee the work of the auditors, and then issue the reports. And then, finally, follow up on the recommendations and close them.
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We look at awards that were issued by federal-- U.S. federal government agencies, departments – for reconstruction in Afghanistan. And that could be a variety of types of awards: contracts, grants, cooperative agreements.

We-- so, those awards are made. Let's say, the Department of State makes a cooperative agreement with a[n] Afghan entity to perform de-mining activities. We're not looking like a performance audit would, at whether that program was effective in de-mining.

What we're looking at with a financial audit is to determine whether all the costs billed to the State Department were appropriate for the award, reasonable, and supportable. And so it's all about looking at the dollars, the use of the U.S. tax dollars for the program, not the effectiveness of the program.

So that's-- it's a pretty nuanced difference. But-- so it's about the money, and whether it was spent properly. And, if it wasn't spent properly, what we do is we recommend that it be recovered. And that's one of the major impacts of the financial audit program at SIGAR, is that we've identified a lot

of money to be recovered, and we've recovered a fair amount of money. I hope you're not going to ask me the details because I can't rattle them off, with great specificity. But, some big numbers.

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INTERVIEWER:
Why are financial audits important?

INTERVIEWEE 22:
I think financial audits are important because they talk about the money. And people care about the money. And it's a goal-line defense about whether money was spent properly.

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INTERVIEWER:
How long have you been doing this at SIGAR?

INTERVIEWEE 22:
I came here in April, 2012. So we're getting on 12 years.

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Over the course of my time with SIGAR, I've worked on over 300 reports. We've contracted for 310 financial audits, and I've also worked on a couple other types of audits.

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CAREER HISTORY

INTERVIEWER:
Can you go into how you-- your trajectory to getting to SIGAR? You know, where did you grow up? How did you get into the auditing world?

INTERVIEWEE 22:
Well, prior to being at SIGAR I worked at USAID, the Agency for International Development's Office of Inspector General. And I was there for 10 years. I came to Washington [DC] to go to school at GW [George Washington University], because I wanted to go into the [U.S.] Foreign Service. I thought that was what I wanted to do.

But as it turned out, I didn't really like political science. And, so I went into accountancy, and I got a master's in accountancy. Went to work for the Treasury* and began my federal career. And then, I went to work for USAID and I became a [U.S.] Foreign Service officer.**
[* U.S. Department of the Treasury]
[* U.S. Agency for International Development]

And I was deployed to South Africa, to a regional office in South Africa. And, so that's when my oversight career began. It sort of brought together my interest in accountancy, audit and the [U.S.] Foreign Service. I worked there for 10 years.

And I enjoyed it. My supervisor from Pretoria, [NAME:] Jay Rollins, came to work for SIGAR after he retired from USAID IG, the inspector general [for] USAID. And he said, "Hey, [NAME:] George, why don't you come on over to SIGAR and help me stand up a financial audit program here?" And so that's how I came to SIGAR.

About a year after he brought me over he said, "Hey, [NAME:] George, guess what? I'm leaving SIGAR." And so I was left holding the bag, as it were, for a little while, [until] they found another director for it.

INTERVIEWER:
Do you think working at USAID IG helped prepare you for working at SIGAR?

INTERVIEWEE 22:
In some ways. In other ways, not. SIGAR is very different from USAID IG. A very different culture. When I came to SIGAR, SIGAR was very Government Accountability Office [GAO]-oriented, towards that kind of approach. And, USAID IG was different than that. But, I had already been to Afghanistan with-- and so-- and I had worked overseas. So, I think in some ways it prepared me, but in other ways it didn't.

INTERVIEWER:
When did you go to Afghanistan previously?

INTERVIEWEE 22:
Well, about 20 years ago next month I received orders while I was in Pretoria at South Africa, mobilizing me to-- in the [U.S.] Army Reserve, to go serve in support of Operation Enduring Freedom. Which was the military operation in Afghanistan following 9/11.

And so, at the time – this is March, 2004 – my wife was pregnant with our unborn child. And that child, my daughter, [NAME:], needed heart surgery. So, it was a pretty tense time getting mobilization orders to report to Fort Benning, Georgia, in two weeks. And so, it got deferred. We worked on a deferral. USAID was very helpful. And I didn't have to report until January, 2005. Went to Fort Benning for a while and then deployed to Afghanistan.

INTERVIEWER:
What were your responsibilities while you were in Afghanistan?

INTERVIEWEE 22:

Well, they evolved a little bit over the time I was there. But when they learned that I had worked at an embassy before, I worked at the [U.S.] Embassy in South Africa, they said, "Oh, maybe you better go work in the [U.S.] Embassy here, too."

So I worked on-- [NAME:] General Eikenberry's* staff. And-- initially I-- we did coordination with the [former government of Afghanistan] ministries in Afghanistan. Which I-- you know, we did some Commander's Emergency Response Program [CERP] work, helping the ministries, providing them money.
[* Lt. General Karl Eikenberry, U.S. Army (Ret.); former Commander, Combined Forces Command-Afghanistan, 2005-2007; former U.S. Ambassador to Afghanistan, 2009-2011]

For example, I worked with prisons, Afghan prisons, and gave them computers through that program. Sort of odd, to just sort of hand over $24,000 in computers.

But once they sort of connected me with the Embassy, I went and worked for [NAME:] General Eikenberry at the U.S. Embassy at Kabul, and supported him by basically reviewing classified communications from the Embassy, summarizing them for [NAME:] General Eikenberry. And, I did that for most of my time there. Although I did some other things, that was my primary duty.

INTERVIEWER:
What were some of the other things that you did?

INTERVIEWEE 22:
Well, a number of things. One thing that we did which was sort of a lot of fun was we set up a call center, at UNAMA.* UNAMA's the UN mission to Afghanistan. It still exists.
[* United Nations Assistance Mission in Afghanistan]

And, we set up a call center, because in 2005 Afghanistan was experiencing a lot of rainfall, and flooding, and melting snow. They had experienced several years of drought prior to that. And so, they'd build up. There was joke that was the river running through Kabul was dry. And they set up a market in it called the Titanic Market because it was at the bottom of the river, because there was no water.

But, in 2005, the water all returned. And, Afghans felt like this was a sign of great hope for the rebirth of their country. And so, we set up this call center and at UNAMA, so people could report to the ministry that there was a disaster in the making, and flooding, or there was a lot of improvements to riverbeds to prevent the flooding from flowing to the towns and such.

So that was fun. I also flew with a group of investors to Herat, out west in Afghanistan, to show them some sites that they might invest in. And that was kind of interesting because I had no experience doing anything like that.

They couldn't have cared less about the things that we showed them. We showed them a cement factory, and a grain silo. And they were like-- they didn't want anything to do with it. So it was sort of-- none of it panned out.

But in the end, we had difficulty getting back, and so we flew through Bishkek*, because there used to be a U.S. Air Force base there supporting Afghanistan. So that was kind of a neat thing, because I got to see, you know, a different country than Afghanistan. But I also got to see another way it was being supportive.
[* Capital city of Kyrgyzstan]

INTERVIEWER:
Transitioning to SIGAR, did you go to Afghanistan?

INTERVIEWEE 22:
I never did. But, in 2009 and '10, I went to Afghanistan with USAID IG. And I worked with SIGAR employees while I was there.

INTERVIEWER:
What was that like?

INTERVIEWEE 22:
We didn't think very highly of them, to be honest. SIGAR I think was going through kind of a difficult time. And, we didn't feel like they were very effective. From the USAID IG perspective, we didn't, you know, for example, it was just the two of us, from the [USAID] IG in Kabul, an investigator and I.

And I remember the investigator saying, "Those SIGAR investigators were just coming along for the glory." He was going to go make an arrest, and they just wanted to come along to get, you know, credit for it.

And I also supported another audit. You know, I was-- there was some overlap with some work. And that audit never got issued by SIGAR. And so, I was sort of not left with a great impression while I was there. Although I will say, everybody was very nice. And we got together, socially. But, I wasn't impressed with the work.

INTERVIEWER:
So what attracted you to then go work for SIGAR?

INTERVIEWEE 22:
Well, because the individual who-- with whom I'd worked with in South Africa asked me to come. And it's a bit complicated. But, I had such great respect for him that-- and it was a good time for me to transition out of the [U.S.] Foreign Service, because my personal life was such that, you know, I have kids with special needs. And we couldn't accommodate them overseas, or we were having difficulties accommodating them overseas. And so I was sort of wracked with this-- "What am I going to do if I'm a Foreign Service officer and I can't serve overseas?"

We were assigned to Israel – to Tel Aviv, Israel. And I was very excited about it because I'm interested in the area and archaeology, and couldn't make it happen, because I couldn't find schools for my kids.

So working with [NAME:] Jay Rollins here at SIGAR was very appealing to me. I really enjoyed working with him in South Africa. And I thought, "Oh, well, I am so personally invested in Afghanistan, this seems like the stars aligning for me."

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SIGAR ARRIVAL

INTERVIEWER:
So once you got to SIGAR, did your perception change of the agency? And, if so, what do you think helped it to change?

INTERVIEWEE 22:
Well, I arrived in 2012 right before [NAME:] Mr. Sopko* came to SIGAR. [NAME:] Mr. Sopko, the IG. And so, there was a fair amount of tumult at SIGAR. Personnel turnover, the departure of the prior IG. And I think [NAME:] Mr. Sopko saved the agency. And there was a very big change that he brought about that was noticeable. And yes, it very much changed my opinion of the agency, of the IG.
[* John Sopko, former Special Inspector General for Afghanistan Reconstruction, 2012-2025]

INTERVIEWER:
What were some of the changes that he made that helped change your perception?

INTERVIEWEE 22:
Well, there was a lot of personnel turnover. He got somebody in charge of HR, and he got a new person in charge of investigations. And I think he just simply decided to run a much tighter ship, that was more focused on issuing reports. I didn't work very much for his predecessor. And so I don't know. But I could feel that there was a real change, a real seriousness about getting this agency going and on track.
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He saved SIGAR. SIGAR was on a bad path before he came on. I'm not sure that it would've continued if he hadn't.
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Hugely impactful, positive change with [NAME:] Mr. Sopko coming here. I don't think I can say it enough that he saved this place and turned it around.

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We scarcely had an HR office when I came onboard. I think we had a couple people, and we didn't have many policies.

And we had to write all these policies. And we had to get it sort of figured out. We didn't do well on the peer review that we had when I first joined. And finally, we got that turned into, you know, a thumbs-up, a green light – an approval.

So there were big differences between a well-established IG with policies and procedures that go back generations, to "Well, we've got to make that up. We've got to figure out how we want to do it."

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There was such a difference coming here because we had so much autonomy and trust. There was confidence in us.

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CONDUCTING OVERSIGHT FINANCIAL AUDITS IN A WAR ZONE: AFGHANISTAN

INTERVIEWER:
How easy or how challenging was it to do your job when, you know, there was a war going on?

INTERVIEWEE 22:
It was ver-- well, there were a number of challenges. And not just because there was a war going on. I had done similar work at USAID IG, and it was easy because we had contracting officers. Or we were reviewing the audits that were contracted by the agency itself, just performing a desk review.

Here at SIGAR we didn't have a contracting officer. So, when we were buying these audit services, we were contracting with-- we wished to contract with CPA firms, we didn't have that capability at SIGAR. And that-- I think that was a real mistake, because we were left with having to find agencies outside of SIGAR to contract for this work.

And, clearly, we could not contract with USAID, to perform audits of USAID. And so we were stuck with having to find entities within the U.S. government that could help us. GSA, General Services Administration, does that kind of service.

But-- and we initially started working with them, and they were in Ohio. Which was difficult because they were unfamiliar with Afghan reconstruction. They weren't local. It was difficult to work with them from afar. We traveled to Dayton quite a number of times, just to get things going. But that was a major impediment. // They felt like we were too costly a customer. Wasn't worth their money.

And so they transferred us to GSA here in Washington. We didn't work well with that office. We also used the Health and Human Services contracting-- outsource contracting shop. They ceased doing that anymore. So that was a challenge because, basically, we had to change the organization that was performing the contracting for us several times.

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We tried to do work with some contracting organizations within the federal government, and they refused to do work with us. So that's a real downside. I mean, we went to the [U.S.] Bureau of Public

Debt. And they were like, "Oh, temporary agency? We don't want to work with you. I'm sorry. Go find somebody else to work with."

And that's-- I think to a taxpayer, that notion of one part of government refusing to work with another part of government, it's pretty terrible. So yeah, there were lots of challenges to it.

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It would've been much preferable to have had a contracting officer within SIGAR, a SIGAR employee. But that wasn't authorized, so it never happened. But yeah, there were lots of changes. And every time we changed one, we had to develop a new approach because they had different requirements, and different-- working with different individuals.

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There's not great audit capacity in Afghanistan. And so we had to find firms that could work in Afghanistan. Go on the ground, and check records and verify that vendors existed, you know, purchases were of real things from real people, not just a made-up paper trail.

And so that was another challenge, too. There are far fewer firms that are willing to work in Afghanistan than there are firms. So, all of the firms that we initially contracted with to do this work had to have the capacity to work in Afghanistan, which narrowed the field down to fewer than a dozen firms.

INTERVIEWER:
That sounds really hard to do your job.

INTERVIEWEE 22:
Yeah. Early on, we considered doing them ourselves. We considered doing an audit, a financial audit, with just our own team of just a few auditors. But we realized we wouldn't be able to produce many audits. And, it was going to be very difficult to do. So the approach of contracting it out made a lot more sense. And it got a couple hundred-- hundred audits done in the course of a decade or so.

INTERVIEWER:
So can you go into a little bit more detail about, you know, "We contracted with these other companies." Well, how did-- where did you come in? Was it going to these companies and saying-- laying it out, these are, you know, what you need to look for, and then they review it, they send it back, and you review it? Or how-- can you explain to a layperson how that works?

INTERVIEWEE 22:
O.K. Well, the General Services Administration has a schedule which-- to which audit firms can apply to be a part. And then those recog-- those identified firms can jump on any offer for work – whether it be, you know, selling pencils or anything.

The GSA's schedule, General Service Administration's schedule, makes it easy to-- for the federal government to make purchases like this. O.K., well, we had to write a scope of work and explain in that document all the things that we wanted our auditors to do.

So that took a few months for us to work on, to flesh out, to say, "Well, we need you to write us an audit report. And we want the audit report to do this-- to look like this. And it should-- and the audit itself should cover these four objectives."

And the four objectives that we specified for all our audits, they haven't changed. We've had the four-- same four objectives since the beginning. And they are, basically:

[1.] Opine, give an opinion on the fair presentation of a statement that is specifically tailored for the particular award that's being audited.

[2.] Do an assessment of internal controls that are the controls of the entity that receive the contractor grant. See if those are operating properly.

[3.] Report on any problems that you find. Report on any issues of compliance, where the-- well, let's just call them "implementers," the people that the federal government contracted with to perform the reconstruction work. Are there any instances where they violated any laws or terms of the award?

And then, finally:

[4.] If there were previous audits, were the recommendations of those audits followed up on and addressed, appropriately?

So those were the four objectives. The statement, internal controls compliance, and prior audits. And so, that helped the audit firms know what to do. We had to put together a request for quotes for the firms on the GSA schedule to bid on.

And that specified the particular audits that we wanted to do. Going back a little bit, we had to figure out what awards would be good candidates for audits. What, usually Department of Defense, Department of State, USAID. We did also find some Department of Transportation and Department of Agriculture awards to look at.

But really, it was the big three of USAID, State, and DoD that we looked at. Did that answer the question?

INTERVIEWER:
Yes.

INTERVIEWEE 22:

I mean-- it gets muddy really fast because there are a lot of details. But we have to basically tee up the audits, by first figuring out what we want to audit, contracting for the audit with the firms, and then overseeing their work.

And their work is-- our oversight of their work is basically to make sure that they provide the deliverables. The deliverables are three that we buy: a draft audit report, a final audit report, and also, first of all, before the other two, a plan for the audit. So there are three things that we buy from them.

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We are contracting with CPA firms to give us their product. And it is their product. They put their names on it. And when we issue it, we say, "It is their product." We don't attest to the-- you know, we would not-- we're not promising that if we performed that same audit, we'd come up with the same conclusions if we did it ourselves, that is.

And so you have to be able to influence because you don't have command authority over these people. You have to develop a relationship with the CPA firm to say, "Hey, I think you could say this more clearly." Or, "That's not really well supported. You need to come up with a better explanation as to, you know, what this problem is – or why it is a problem."

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The contracting shops that we use, you know, GSA – General Service Administration – Health and Human Services, Department of Interior's Business Center, that's where the contracting officers that we use to contract with the CPA firms are.

Yeah. We're paying them, but they really are in charge of us. They're the contracting officers, and they make-- set the requirements. So we're not really in the weeds. We're not really working at a great level of granularity with them because they're ensuring that we are enforcing the contracts with the CPA firms.

So we need to, basically-- although we're paying them, we need to make them happy and comfortable. But the CPA firms that we contract with, we are very involved with their work. In fact, I don't think you would be surprised for me to say that their quality has varied over the years.

Some of the firms have not really made the cut for us. And others have soldiered on from the beginning, till now. Others have fallen by the wayside for other reasons – like, you know, just administrative matters they didn't take care of. We just lost a firm this year because they fell off the GSA schedule. And-- sorry for the acronyms.

But, yes, so we've been very involved. The draft report, which is the second of the things that we ask the CPA firms-- we require the CPA firms to give us under our contracts with them, it undergoes a

great deal of scrutiny. And, we have rewritten parts of it ourselves – where the firm wasn't really up to the task.

We've taken pen to paper and said, "I think you ought to use these words instead." And, sometimes they've said, "No, we're not doing that." Other times they've said, "Yes." It is ultimately up to them what they say. They're putting their name in-- on the document.

But we are very involved. In fact, one of our-- this is a source of some pride. We do a review on every audit of the working papers supporting the findings. We don't just look at the audit report. And, so it's a pretty extensive review.

So, we, you know, has the team doing the audit undergone all the training that it needs to have done? Have they all signed independent statements? Have-- a lot of sort of mundane things, but also-- did they leave out any findings they should've included?

Did they not pursue areas, or did they not expand testing when they found problems? And, in one case, there was an audit where [NAME:] Nicole on my team – [NAME:] Nicole Price – found something that should have been reported. Similarly-- so we added a finding that they weren't including. That's-- that's pretty much into the business of the CPA firm.

Also, occasionally, audit firms will write a separate document to the auditee, to say things like, "Oh, you know, you really ought to do these minor matters. They're not material to the financial audit. But, they would probably be a good idea to do."

Well, we always require that they provide us with a copy of that because we want to make sure that they aren't putting anything in that that should've been in the report.

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INTERVIEWER:
So do you think there could've been an easier way to do your job without having to use contractors?

INTERVIEWEE 22:
I don't think so. I mean, possibly. But it seemed like such an obvious choice. It's what we had done at USAID IG. It was a proven method for oversight. And honestly, we just did not have the capacity with a, you know, five-person team to do many audits ourselves.

We'd maybe get one done a year. And it-- and the way that we've been doing it, we've been getting between 20 and 30 audits done a year. So the capacity, through outsourcing, it was sort of a no-brainer. We had to go that way – to maximize the impact. Otherwise, you know, I'm not sure we really could've rationalized five employees working for SIGAR doing one report. Whereas we could do 30, 20.

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I think we covered pretty well and broadly. We made a particular effort to ensure that whenever there was an implementer, an organization that was performing reconstruction for the government in Afghanistan, we would look for new implementers.

So implementers that we hadn't audited before. We had-- we did audit, repeatedly, some of the major players. But, we made a concerted effort to find firms that we hadn't looked at before so that we would have as broad an impact as possible.
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We did visit the CPA firms, all of which were U.S. firm[s]. And so we visited their offices and looked at their working papers, from time to time. And so, you know, I felt like I had a good sense of the pulse of what was going on. Obviously, time was always a pressure.

INTERVIEWER:
Why was time pressure? Did you have to make deadlines?
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INTERVIEWEE 22:
Time frames were tight. We had deadlines. Contracts were a fixed period of time. It was a period of performance for the CPA firms that we contracted with, but also we needed to continue to produce reports for SIGAR, to provide the oversight.

And, early on in the program, there were many more awards than we could look at. Towards the end and, you know, today, there are a few awards to look at. So there was a pressure to produce. And there was always the pressure of the cycle of identifying awards, contracting for them, overseeing the execution of the audit, issuing the audit, and then closing the recommendations. So that cycle was, you know, endless.

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INTERVIEWER:
Is there any financial audit that comes to mind, that stands out to you in some way?

INTERVIEWEE 22:
Oh, well the-- every one tells a story. Some of the stories are not very exciting, you know? Occasionally we have a report that has a clean opinion and it finds no questioned costs. But some of them really stick in out in my mind. But they're all very interesting stories to me.

Strangely, the stories aren't typically about the program. // But the-- they're the whole breadth of reconstruction. You know, they cover health, and education, and security, and developing the Afghan military and police.

So just about-- one that comes to mind-- there was a de-mining organization that we audited. It's a U.S. Department of State award, where the firm would buy a fleet of Land Rover vehicles, put them in

a warehouse, and, when they got an award from the U.S. Government, they would pull them out and they would have put them into use.

And they felt like this was a great way to do it. Problem was the governments ended up paying full price for the vehicles, even though they ended up being a couple years old by the time they were put in use. And, you know, if you were to buy a two-year-old vehicle, you wouldn't want to pay the full price for it.

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One area that we probably could've done better was that the [U.S] Government requires that there be competition when its implementers subcontract for work. For example, the-- all of our reconstruction implementers in Afghanistan needed to buy things, or to buy services.

But the [U.S.] Government needs to make sure it gets a good price for that. And Afghanistan's a tough place where attitudes about, you know, using family members and-- they're very different from those in the U.S. And so, we would often question amounts for lacking that sort of competition to assure that best price.

We didn't know what the best price should've been. So we couldn't say they ought to pay back the difference between what the best price should've been and what they actually-- the government actually paid. So we questioned the whole amount.

And so that would end up sort of inflating the amounts that we'd question. Don't really expect the contract officer or agreement officer to disallow the purchase of all of these things, the cost of that purchase. But if they overpaid for it, want them to get that amount back. But we couldn't always determine what that difference was. And that was a reoccurring challenge for us.

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INTERVIEWER:
Do you remember an audit that, you know, the amount of money that was just wasted was astronomical?

INTERVIEWEE 22:
Well, I mean, talking about Afghan reconstruction, what wasn't wasted? What real benefits have come from it? And so that's a hard question to answer. I mean, you know, we started the program in 2012. And as we went along, we issued audits.

Some of them were pretty hard-hitting, and some had large questioned cost amounts. But here we are in 2024. Afghanistan's fallen to the Taliban. And, you know, and-- that raises some real heart-wrenching questions about whether any of it was well-spent money – properly spent, or impactful.

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BEST QUALITIES FOR OVERSIGHT-IN-A-WAR-ZONE FINANCIAL AUDITORS

One of the real challenges that I think demands a certain type of person is the ability to work with multiple parties. For example, just to-- consider, when we have an entrance conference, which is the meeting that kicks off an audit, we have SIGAR representatives, CPA firm representatives, the auditee representative – that is the implementer that's performing the reconstruction – and the funding agency representative.

And if it's the Department of Defense, it may be many aspects of the Department of Defense that are getting involved. And so you're dealing with quite a mix of people – all with their own perspectives. And also, so that requires a certain type of person.
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INTERVIEWER:
What are the type of people that come to work under you? Do they have a degree in a certain area? What training do they have to [have]-- that qualifies them?

INTERVIEWEE 22:
Well, we always ask for people with accountancy experience. But I think what's-- and, some ability to write and to evaluate. I mean, we're dealing with documents, and the written word. So obviously they've got to have [the] ability to work in [an] automated environment with Microsoft Word and Excel and all of those applications.

But definitely a strong foundation in accounting, because we're working with numbers a lot of the time.
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INTERVIEWER:
What about specific outside of maybe the required training? What's specific for SIGAR? Is there any specific training that a SIGAR employee needs to do when looking at financial audits that are happening in Afghanistan?

INTERVIEWEE 22:
Well, over the past 12 years or so, we brought on a lot of new people. Turnover has been more than 100 percent over 12 years. I mean, only I have been here since the beginning. So, it's always necessary when hiring new people to help them understand what this process is.

I think I outlined basically the cycle of finding what to audit, what boards are out there, contracting. So any team member that I bring on is going to have to become skilled in that, and fast. And the funny thing about it is that the cycle is so long in running that you get good at the contracting part, but by the time you have to do it again, it's hard to remember, "Well, what was it? How did I do that?"

And so, we have to remind the team members, "Well, this is how we perform our technical evaluation of the bids from the audit firms. Well, this is our process for issuing the report and ensuring that we don't include any information that would be harmful to the auditee."

And we don't want to do proprietary information or information that would reveal personally identifiable information. So there's a lot of kind of reminding and refreshing that needs to occur.

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INTERVIEWER:
You mentioned that the turnover rate was over 100 percent. Why do you think that is?

INTERVIEWEE 22:
Well-- we've had some retires. We've had, I think, a little burnout, because it is the same thing year after year. I mean, it doesn't change much in financial audits. The specific audits change, but it's the same thing over and over again.
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Why have people left? Everyone has had their own reasons. But I do think doing the same thing over and over again is probably one thing. I-- also, the temporary nature of SIGAR. You know, "I left this job so that I could get a full-time job," and the security of that, sure, I think that's played a role too.

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WHAT DID SIGAR DO WELL?

INTERVIEWER:
What things do you think this agency got right?

INTERVIEWEE 22:
I think that one of the things that the agency got right was it was able to attract quality employees. And, when it hired people that weren't willing to work or, you know, weren't up to par, it got rid of them. And I think the agency got that right.
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I'm surrounded by an outstanding team on the financial audit team. I could not be happier with the people I have. I totally trust them. As a supervisor, I struggle to keep up with them. You know, usually it's the supervisor pulling the team along. It is the team that is pushing me along. SIGAR got that right.

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WHAT COULD/SHOULD SIGAR HAVE DONE BETTER/DIFFERENTLY?

INTERVIEWER:
What could SIGAR have done differently? What was something that maybe SIGAR didn't get right?
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INTERVIEWEE 22:

I'm at the end of my career. And so, I feel like I can draw from a fair amount of experience of oversight, you know, having been in it for 20-some years – 30 years of federal experience in April – I'm concerned that-- and not just SIGAR, but that-- so much money was spent in in Afghanistan.

And, seldom do we say, "Why are you doing this program?" I think [NAME:] Mr. Sopko* did ask that question: "Is it needed?" He has this list of five or so questions that he asked. But, I think in the oversight community, we're too apt to just accept, "Oh, we're going to do this sort of program. That's probably O.K. They-- you know, they're the technical experts. They probably know better."
[* John Sopko, former Special Inspector General for Afghanistan Reconstruction, 2012-2025]

And so I think there should be a little more appetite for questioning the bigger picture. We in financial audits are not doing that. We never did that. We looked at the allowability of costs, the support of costs. But whether those costs should've been incurred at all is a bigger question that that I think should be asked.

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In the course of performing financial audits, we contracted with CPA firms to provide us with their reports. So they decided what they wanted to report on.

And we encouraged them to question or to make findings of issues that, you know, if they had any doubt about the supportability or allowability or eligibility of the costs, that they would question it.

And I think-- and I would insist that they make it crystal-clear what the problem is. What is the cost that wasn't allowable? Well, it can't just be this vague contract. You know, I would insist on more specificity there.

And that's sort of hard to do, to impose 12 years on. You know, the expectation that they report with a greater amount of clarity. Possibly if I had done that early on, we would have been more impactful.

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INTERVIEWER:
Is there anything that you wish the public would know about SIGAR, or maybe the public's perception is maybe a little off?

INTERVIEWEE 22:
Well, I don't think we're that well-known. I mean, I have a t-shirt that says, "Obscure Federal Oversight Agency," or something to that effect. And in 2024, what is the interest in Afghanistan? Certainly waning, because there's plenty of other crises, across the world. You know, Ukraine, Israel – you name it.

I think getting attention for this issue – which we all thought was very important – might be something that people should know more about SIGAR. I think we have been saying the right things, all the way along. But, we've met a lot of headwinds trying to basically tap down our message.

What happened in the end in Afghanistan does sort of explain some-- a lot of the concer-- or, I don't know, "explain" [is] not the right word. It does validate many of the recommendations that we have been making all along. So I guess, you know, having a better visibility, that's a[n] uphill battle.

I mean, how many people served in Afghanistan versus the entire U.S. population? It's a very small percentage. Making it an issue for Americans to know more about – that's tough. But, you know, having devoted 12 years personally, I think it's one of the most important things.

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AFTER U.S. WITHDRAWAL / AUGUST 2021

INTERVIEWER:
So how did it make you feel, you know, watching the Afghan government collapse so quickly and the Taliban take over?

INTERVIEWEE 22:
Oh, it's felt terrible. I mean, it was a[n] awful feeling. I-- as an Operation Enduring Freedom veteran, I was like, "Don't let this be another Vietnam." And it has turned out to be very much that.

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The fall of Afghanistan. What happened in Afghanistan was very challenging. It was very hard. It's not what any of us wanted. Especially, you know, though of us veterans who served there in uniform and lost friends.

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INTERVIEWER:
So once the Afghan government collapsed, how did that change your job or how you did your job?

INTERVIEWEE 22:
It didn't really change my job, because there were still awards going on. It moved from building stuff to more of a humanitarian assistance effort. And so, USAID and the Department of State continued to make-- to issue awards. But the actual fall of Afghanistan brought an abrupt end to many of the U.S. government's programs in Afghanistan.

You know, it-- we weren't training helicopter pilots anymore. We weren't supporting other military police operations, because it was Taliban instead of the government we supported. And so that changed. And one interesting thing that happened during the fall that really impacted us was that a

lot of the agencies that were funding reconstruction in Afghanistan directed their implementers in Afghanistan to destroy their records, to protect their local staff.

And this has been sort of a concern for us because we look at the records. That was the focus of our audit was, you know, "Are these costs supported?" You bill the government for these amounts, but you've destroyed the records about them. And so, that was a problem for us, because basically, accountability kind of went out the window a little bit.

INTERVIEWER:
How did you get around that?

INTERVIEWEE 22:
What we did was we continued to question costs, even if the reason why the cost wasn't supported was that they destroyed records at the direction of the funding agencies. But we continued to question, "Look, they don't have support for this. The-- you said you had so much in payroll costs, but you don't have any time sheets for payroll records. We're going to question those."

Of course, the funding agencies would allow all of those costs, meaning they would not ask the implementers to return the money to the government because they had directed them to, but we felt like we wanted to shine light on these gaps in, you know, in the records.

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WHAT ARE YOUR OWN LESSONS LEARNED?

One lesson I would say-- for an individual contemplating work with a special IG – some future special IG – would be to recognize just how satisfying and rare and unique an experience this is. There are lots of personal lessons, and personal instances of personal growth, that I've experienced over the time.

Not all of it are successes. I'm sure that many of the others you've interviewed have talked about the friction between the Department of State and SIGAR, and how it has sort of been a very unsatisfying relationship. So-- but I think we grow from those sort of not-- we don't always learn as much from our successes as we do from the difficulties that we encounter.

And I think that was a source of a lot of growth, for me personally and for people-- others in the agency. I don't know that someone seeking employment at SIGAR would go, "Wow, I want to work here because I want to be frustrated with the relationship with this funding agency."

But, I was always under the impression-- and I was just in training yesterday, CIGIE* training yesterday with general counsels. And basically, they couldn't fathom the idea of a[n] agency not cooperating. "Well, you'll just tell the secretary of the agency – the department head – that they're not cooperating, and they'll get to it."
[* CIGIE = Council of the Inspectors General for Integrity and Efficiency]

Well, that's not what happened here.

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You know, we find problems. We report them to the agencies that made the awards. They're disinclined to make-- to take any action on it. "No, you know, they're our partners." That sort of thing. There's that to be overcome. And I think that could be changed.

There should be, like I was saying before about suspension of department officials, that contracting and grant officers may be a little too invested in their own awards to objectively determine whether all costs charged to the government are allowable. Are they looking at the government's best interests, or ensuring that their thing – the awards that they've created, the programs that they're nurturing – are, you know, continuing to get more money?

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It's very important to have an authorized IG like SIGAR to perform that oversight across all the breadth of the federal government, not burdened by these difficulties of working across agency lines.

Also, I think that there's a focus that comes with it. Like I was saying earlier about USAID IG, it's the whole world. You may be in a region just for a little while, and then you go off to another region, and, you know. I-- just as soon as I was getting good at Africa, I was out of Africa. There's that, too.

Here, it's been a focus on Afghanistan, specifically laser-focused on that. And so I think there're huge benefits of the temporary IGs. But I also acknowledge that there are political implications and struggle for scarce budget dollars. Also-- you know, we've been in existence across many administrations, and not all of them have appreciated the not-always-complimentary things that we say.

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WHAT DID SIGAR ACCOMPLISH IN AFGHANISTAN?

We've told the truth about Afghanistan, even though people didn't want to-- didn't all want to hear about it. And, I think that that's important, because I think that our kind of work instills faith in government-- that government can look at itself and report what's going on – faithfully, honestly, dispassionately, objectively. And I think that that's SIGAR's major accomplishment.

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