

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR's Agency Protocols



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SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

PREFACE

SIGAR, in the course of its work, provides independent and objective oversight to promote the effectiveness and efficiency of funds related to amounts of U.S. funds appropriated or otherwise made available for the benefit of the Afghan people or for the reconstruction of Afghanistan to prevent and detect waste, fraud, and abuse.

The protocols are intended to explain how SIGAR interacts with agencies in performing its work and to enhance SIGAR's working relationships with the executive branch agencies—primarily the U.S. Department of Defense, U.S. Department of State, and the U.S. Agency for International Development. The protocols identify what the agencies can expect from SIGAR and what SIGAR expects of the agencies and to help ensure consistency, fairness, and transparency of interactions between SIGAR and the agencies with which it works. The protocols are based on the activities generally conducted during SIGAR's work cycle, including communication between SIGAR and the agencies, interactions during SIGAR's work, and follow-up on SIGAR's recommendations.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

SIGAR'S STATUTORY RESPONSIBILITIES

Congress created the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) under the authority of Section 1229 of the National Defense Authorization Act for Fiscal Year 2008 (P.L. 110-181) to provide independent and objective oversight of Afghanistan reconstruction and assistance projects and activities. SIGAR conducts audits and investigations to (1) promote efficiency and effectiveness of government programs, and (2) detect and prevent waste, fraud, and abuse of government resources. SIGAR also provides timely and relevant information on the status of activities in Afghanistan, including detailed statements of all obligations, expenditures, and revenues associated with reconstruction and assistance, and recommendations to Congress and executive agencies on ways to improve U.S. efforts in current and future operations. SIGAR keeps Congress, the Secretary of State, the Secretary of Defense, and the U.S. Agency for International Development (USAID) Administrator fully informed about problems and deficiencies relating to the administration of such programs and resources, and the necessity for and progress on corrective action. The agency head of the Office of the Special Inspector General for Afghanistan Reconstruction is a Presidential appointee.

SIGAR is responsible for conducting, supervising, and coordinating oversight, including audits, evaluations, investigations, and other work related to the treatment, handling, and expenditure of the programs, operations, and contracts carried out using U.S. funds made available for the Afghan people or reconstruction, including

- a) overseeing and accounting for the obligation and expenditure of such funds;
- b) monitoring and reviewing reconstruction activities funded by such funds;
- c) monitoring and reviewing contracts funded by such funds;
- d) monitoring and reviewing the transfer of such funds and associated information between and among departments, agencies, and entities of the United State and private and nongovernmental entities;
- e) maintaining records on the use of such funds to facilitate future audits and investigations of such funds;
- f) monitoring and reviewing the effectiveness of coordination between U.S. agencies and with other donor countries and organizations; and
- g) investigating overpayments, such as duplicate payments or duplicate billing, ineligible costs, and any potential unethical or illegal actions of Federal employees, contractors, of affiliated entities and the referral of such reports, as necessary, to the U.S. Department of Justice or ensure further investigations, prosecutions, recovery of further funds, or other remedies.

Moreover, the Special Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as appropriate. In carrying out the duties, responsibilities, and authorities, the Special Inspector General shall coordinate with, and receive the cooperation of the Inspectors General of the Department of Defense, Department of State, and USAID.

SIGAR'S PRODUCTS

Three Directorates produce SIGAR's published reports: (1) Audit and Inspections Directorate, (2) Research and Analysis Directorate, and (3) Lessons Learned Program. The Investigations Directorate conducts criminal and civil investigations of waste, fraud, and abuse relating to programs and operations supported with U.S. funds allocated for the reconstruction of Afghanistan.

**Audit and
Inspection
Directorate**

SIGAR's Audit and Inspection Directorate performs its audits, evaluations, and inspections in accordance with either generally accepted government auditing standards (GAGAS) and/or the Counsel of the Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Offices of Inspector General, Quality Standards for Inspection and Evaluation, Quality Standards for Investigations*, and SIGAR's policies and procedures.

SIGAR communicates the results of its audits, evaluations, and inspection work by publishing its reports so that it (1) communicates the results consistently to all interested parties; (2) makes the results available to the public; (3) informs Congress, the Secretary of State, the Secretary of Defense, and the USAID Administrator about problems and deficiencies relating to the administration of program and operations, and makes recommendations for corrective action; and (4) facilitates follow-up communications to determine whether appropriate corrective measures have been taken.

The Audit and Inspection Directorate produces the following types of products:

- **Audit Reports**: Audit reports communicate the results of performance audits. Performance audits are conducted in accordance with GAGAS and CIGIE quality standards. (Audit reports include the suffix AR in the report number.)
- **Financial Audit Reports**: Financial audits communicate the results of financial audits that conducted by independent public accountants and reviewed and monitored by SIGAR in accordance with GAGAS and CIGIE quality standards. (Financial audit reports include the suffix FA in the report number.)
- **Inspection and Evaluation Reports**: Inspection and evaluation reports communicate the results of inspections or evaluations. Inspections and evaluations are conducted in accordance with CIGIE *Quality Standards for Inspection and Evaluation*. (Inspection and evaluation reports include the suffix IP in the report number.)
- **Alert Letters**: Alert letters raise an issue or issues that need immediate attention and are intended to quickly notify an agency head of a problem that needs immediate action to prevent a health, safety, or security problem. Alert Letters are typically related to an ongoing audit or inspection and are usually publicly released. Alert letters are conducted in accordance with either GAGAS or CIGIE *Quality Standards for Inspection and Evaluation*. (Alert Letters include the suffix AL in the report number.)

**Research and
Analysis
Directorate**

The Research and Analysis Directorate produces SIGAR's *Quarterly Report to the United States Congress*. These quarterly reports, required by Public Law 110-181, summarize Afghanistan reconstruction funding, SIGAR and other oversight agencies' work, and highlights reconstruction developments and issues for Congress, Executive Branch agencies, and the public.

**Lessons
Learned
Program**

The Lessons Learned Program focuses on whole-of-government lines of effort within the U.S. mission to reconstruct and develop Afghanistan. The program documents what the U.S. government sought to accomplish, assesses what it achieved, and evaluates how effective these efforts were in moving the United States toward its strategic goals in Afghanistan. SIGAR created the Lessons Learned Program to identify and preserve lessons from the U.S. reconstruction experience in Afghanistan, and to

make recommendations to Congress and executive agencies on ways to improve our efforts in current and future operations. The aim of the program is to give policymakers insight into the most challenging issues of rebuilding a country mired in conflict, and to transform the lessons we learned in Afghanistan into timely and actionable guidance for future efforts.

The Lessons Learned Program produces reports covering a range of topics. Previous reports have focused on U.S. support for the Afghan security forces, countering corruption in Afghanistan, and effective monitoring and evaluation of U.S. contracts and programs supporting reconstruction efforts. Lessons Learned reports also include recommendations to executive branch agencies and matters for consideration for Congress. In accordance with P.L. No. 115-91 §1521, the Lessons Learned Program conducts its work in accordance with CIGIE *Quality Standards for Inspection and Evaluation*. (Lessons learned reports include the suffix LL in the report number.)

Similar to its audits and inspections, SIGAR communicates the results of its Lessons Learned Program work by publishing its reports so that it (1) communicates the results consistently to all interested parties; (2) makes the results available to the public; (3) informs Congress, the Secretary of State, the Secretary of Defense, and the USAID Administrator about problems and deficiencies relating to the administration of program and operations, and makes recommendations for corrective action; and (4) facilitates follow-up communications to determine whether appropriate corrective measures have been taken.

Investigations
Directorate

SIGAR has full federal law enforcement authority through its enabling legislation as defined by the National Defense Authorization Act of 2008. SIGAR's Special Agents, also known as investigators, investigate crimes involving federal procurement fraud, contract fraud, theft, corruption, bribery of government employees and public officials, and a variety of civil matters pertaining to waste and abuse of U.S. taxpayer dollars. They also review allegations made via SIGAR's whistleblower hotline. Investigators typically focus on allegations of corruption, fraud, misconduct, contract and procurement improprieties, conflicts of interest, and ethics violations in programs related to operating in Afghanistan. Investigators seek evidence of wrongdoing either in conjunction with or independently of audits and inspections. Results are achieved through criminal prosecutions, civil actions, forfeitures, monetary recoveries, and suspension and debarments.

COMMUNICATION BETWEEN SIGAR AND AGENCIES

SIGAR is committed to maintaining constructive and continuing communication with agencies. These communications take several forms, as facts and circumstances warrant, such as meetings between SIGAR's Special Inspector General or Deputy Inspector General and the heads of agencies and members of Congress to discuss areas of mutual concern.

Other forms of communication include periodic meetings with an agency's leadership and executives and specific communications with an agency pertaining to planned and ongoing work. For example, SIGAR meets quarterly with the Joint Planning Group for Overseas Contingency Operations to discuss ongoing and planned oversight projects that directly affect efforts in Afghanistan and surrounding areas. This group facilitates planning by de-conflicting planned work and preventing duplication of efforts.

When SIGAR initiates projects assessing the work of any agency, the agency can expect that SIGAR will designate a primary point of contact to be available throughout the work to respond to the agency's

requests for information on the status of the work and to any concerns about the work's scope or approach. SIGAR expects the agency to designate a point of contact that is knowledgeable about the agency's relevant programs and organization and can facilitate SIGAR's ability to complete its work in a timely manner.

Furthermore, the agency-designated point of contact should be able to, among other things, set up necessary meetings (such as entrance, exit, and agency comment meetings), identify and ensure that SIGAR meets with the appropriate agency representatives, help resolve problems, and coordinate agency comments on any draft reports that may result from the work.

NOTIFICATION OF SIGAR ENGAGEMENTS

Audits and Inspections

Before beginning any new audit or inspection work, SIGAR notifies the agency of the work to be undertaken. Prior to sending a notification letter to announce the work, SIGAR will email key stakeholders, as appropriate, in the offices of the Inspectors General of Department of State; Department of Defense; USAID; and the Government Accountability Office, to ensure that no conflict exists with other ongoing or planned oversight efforts, and to avoid a duplication of effort. After obtaining feedback from the key stakeholders, SIGAR will send a notification letter to the applicable agency, which identifies the

- job code,
- objectives and key questions of the work,
- anticipated locations to be contacted and/or visited,
- estimated start date of work,
- timeframe for holding an entrance conference between SIGAR and the agency, and
- points of contact for the work, including email address and phone number.

If the objectives of the work to be performed change significantly or if the location of the work needs to be modified, SIGAR will notify the agency-designated liaison or primary point of contact of these changes. Additionally, since Alert Letters are usually based on ongoing audit or inspection work, a separate notification is generally not sent to an agency.

Lessons Learned Program

Before beginning any new project that relates to U.S. spending in Afghanistan, SIGAR notifies the agency of the work to be undertaken. SIGAR notifies all relevant agencies via email and includes information such as the

- project code,
- objectives and key questions of the work,
- anticipated locations to be contacted and/or visited,
- estimated start date of work,
- timeframe for holding an entrance conference between SIGAR and the agency, and
- points of contact for the work including email address and phone number.

In rare instances where the Lessons Learned Program is beginning a short project under a compressed timeline on a topic that does not require agency coordination, an agency notification letter is not required.

ENTRANCE CONFERENCE FOR SIGAR ENGAGEMENTS

Audits and Inspections

An entrance conference is a meeting that SIGAR holds with agency officials at the start of audit, evaluation, and inspection work. The attendance of key agency officials—those responsible for the work related to the key objectives—at the entrance conference enhances the opportunity for a substantive exchange of information. SIGAR expects that an agency will arrange for its personnel to be available for an entrance conference no later than 14 days after receiving the notification letter.

At the entrance conference, SIGAR will discuss the roles and responsibilities of SIGAR staff, information needs, key objectives, likely sites where SIGAR expects to conduct its work, and the need for any precautions to protect that data and information. To the extent possible, SIGAR will also provide the agency with an estimate of how long the work will take. SIGAR staff will request that agency officials identify knowledgeable agency personnel and discuss the kinds of information that would be useful to answer the engagement objectives.

Lessons Learned Program

Like the Audits and Inspections Directorate, the Lessons Learned Program generally holds entrance conferences to discuss the roles and responsibilities of SIGAR staff, information needs, key objectives, likely sites where SIGAR expects to conduct its work, and the need for any precautions to protect data and information. SIGAR staff will request that agency officials identify knowledgeable agency personnel and discuss the kinds of information that would be useful to answer the engagement objectives.

EXIT CONFERENCE FOR SIGAR ENGAGEMENTS

Audits and Inspections

SIGAR holds an exit conference (in person or by telephone or video teleconference) with an agency after completing its data collection, field work, and analysis. The purpose of the exit conference is to confirm that the critical facts and key information used to formulate SIGAR's analyses and findings are current, correct, and complete. SIGAR officials responsible for the completion of the work will participate in the meeting. Cognizant agency officials are also expected to attend the meeting.

Written material prepared by SIGAR (i.e., a Statement of Facts) will be used to confirm the information and data that formulate SIGAR's findings. Observations, preliminary conclusions, and potential recommendations that flow from the information should be discussed but may not be provided in writing. SIGAR may not always conduct separate exit conferences for Alert Letters.

Lessons Learned Program

At the discretion of the Lessons Learned Program Director, SIGAR may hold an exit conference with agencies to discuss its work after data collection, field work, and analysis to confirm that the critical facts and key information used to formulate SIGAR's analyses and findings are current, correct, and complete.

AGENCY COMMENTS FOR SIGAR ENGAGEMENTS

Audits and Inspections

SIGAR provides responsible parties with an opportunity to review and comment on draft performance audits, inspections, evaluations, and alert letters before issuance. Responsible parties include agency officials and other directly affected parties that have responsibilities for the programs under review.

SIGAR expects an agency to provide a single position on the extent of their agreement or disagreement with SIGAR findings, conclusions, and recommendations. For disagreement, the agency should provide its rationale.

The amount of time available for the agency to comment varies. When determining the amount of time available for comment, SIGAR will consider (1) the extent to which substantive discussions have already been held between SIGAR and the agency, (2) the length of time spent on the work, and (3) the number of resources SIGAR and the agency have expected to answer the work’s objectives. SIGAR also considers Congressionally mandated or other relevant deadlines, as applicable. Using the criteria, SIGAR established comment periods of 5–30 calendar days to comment, as shown in Table 1.

Table 1 - Agency Comment Periods by Audit Product

Type of Product	Calendar Days
Performance Audit	30
Inspection	14
Alert Letter	0 to 5

SIGAR grants an extension to the agency comment period when such an extension will likely result in a more accurate report. However, SIGAR reserves the right to issue the report if the comments are not received within the allotted time. SIGAR prefers that agencies provide written comments electronically. However, SIGAR will accept comments provided in hard copy, orally, or in an email message. When oral comments are provided, SIGAR will summarize them for inclusion in the final report.

Since SIGAR does not have classification authority for its reports, SIGAR will request that reports containing national security or sensitive information be reviewed by the agency and communicate the reviews’ results in writing to SIGAR. Both the agency’s sensitivity/classification review and comments on the draft report must be completed within the timeframe identified in SIGAR’s email soliciting comments on the draft report.

Lessons Learned Program

Like Audits and Inspections, the Lessons Learned Program provides responsible parties with an opportunity to review and comment on draft reports before issuance. Responsible parties include agency officials and other directly affected parties that have responsibilities for the programs under review. SIGAR expects an agency to provide a single position on the extent of their agreement or disagreement with SIGAR findings, conclusions, and recommendations. For disagreement, the agency should provide its rationale.

The amount of time available for the agency to comment varies, but it is typically 30 calendar days. SIGAR grants an extension to the agency comment period when such an extension will likely result in a more accurate report.

SIGAR reserves the right to issue the report if the comments are not received within the allotted time. SIGAR prefers that agencies provide written comments electronically. However, SIGAR will accept comments provided in hard copy, orally, or in an email message.

EVALUATION OF AGENCY COMMENTS

Audits and Inspections

After receiving agency comments, either orally or in writing, SIGAR considers their substance, revises the draft report as appropriate, and indicates in the issued report whether the agency agreed or disagreed with SIGAR's findings, conclusions, and recommendations. SIGAR will also incorporate technical comments into the draft as appropriate.

If the agency disagrees with SIGAR's findings, conclusions, and recommendations, SIGAR will accept further explanations from agency officials in support of the agency's position. However, the agency must also provide any available documented evidence supporting this explanation to allow for verification if it materially affects the content of the report. To the extent possible, SIGAR will seek to resolve disparate views. If unresolved, SIGAR will identify the disagreement in the final report and state its position. The agency's electronic or hard-copy written comments will be reproduced in an appendix to the issued report, along with any relevant responses from SIGAR.

Lessons Learned Program

After receiving agency comments, either orally or in writing, SIGAR considers their substance, and revises the draft report as appropriate. SIGAR may indicate in the issued report whether the agency agreed or disagreed with SIGAR's findings, conclusions, and recommendations. It is the agency's responsibility to provide any available documented evidence supporting their disagreement. To the extent possible, SIGAR will seek to resolve disparate views. If material disagreements are unresolved at the time of publication, SIGAR will identify the disagreement(s) in the final report and state its position.

ADDITIONAL NON-AGENCY COMMENTS REQUIREMENTS

In accordance with the James M. Inhofe National Defense Authorization Act (NDAA) for Fiscal Year 2023 (Pub. L. No. 117-263 § 5274), inspectors general are required to provide final, issued reports to any nongovernmental organization or business entity specifically identified in an issued report in order to afford them an opportunity to provide comments "as it directly relates to each instance" in which the report specifically identifies the entity. For all products, SIGAR offers these entities 30 days to provide comments and updates the published report to include the comments (and any necessary responsive SIGAR comments) on SIGAR's website. SIGAR management determines whether SIGAR needs to respond to any received comments from these entities. The requirements described in this paragraph do not apply to nongovernmental organizations or business entities that refused to provide information or assistance sought by SIGAR.

FOLLOW-UP ON SIGAR RECOMMENDATIONS

Corrective action by agency management to resolve SIGAR findings and implement recommendations is essential to improving the effectiveness and efficiency of agency programs and operations. Agencies also have a responsibility to monitor and maintain accurate records on the status of recommendations.

SIGAR will follow up with appropriate agency officials to discuss the status of recommendations, obtain copies of agency documents that support the recommendation's implementation, perform sufficient work to verify that the recommended actions are being taken, and, to the extent possible, that the desired results are being achieved.

ACCESS TO AGENCY INFORMATION

Prompt access to all records and other information associated with planning, conducting, and reporting work in a timely manner is essential. According to SIGAR's enacting legislation, no officer of the Department of Defense, the Department of State, or USAID shall prevent or prohibit the Special Inspector General from initiating, carrying out, or completing any audit or investigation related to amounts appropriated or otherwise made available for the benefit of the Afghan people or for the reconstruction of Afghanistan.

HANDLING AND DISCLOSING INFORMATION

SIGAR secures all information obtained during the course of its work. When SIGAR needs access to classified—or otherwise sensitive—information it will comply with all applicable statutory requirements.

RESOLVING DISPUTES OVER ACCESS

Timely access to information is in the best interests of both SIGAR and the agencies. If SIGAR believes it is experiencing unreasonable delays in obtaining requested access, SIGAR officials will contact the agency's leadership for resolution. When there is difficulty in obtaining timely access to information that adversely affects either the completion of the work, its scope, or both, SIGAR's product will reflect that SIGAR had this difficulty. In addition, unreasonable delays in gaining access to an agency's information can reduce the time available for the agency to provide its views or comments on SIGAR's work.

According to SIGAR's authorizing legislation, whenever information or assistance requested by the Special Inspector General is, in the judgment of the Special Inspector General, unreasonably refused or not provided, the Special Inspector General shall report the circumstances to the Secretary of State, Secretary of Defense, or USAID Administrator, as appropriate, as well as to the appropriate congressional committees without delay.

INTERACTION WITH CONGRESS

All communications with Congress, including members of Congress, congressional staff, and congressional committees, about SIGAR's ongoing and completed oversight work will be conducted through SIGAR's Office of Congressional Relations and Government Affairs, or its designee.

SIGAR proactively shares information about its ongoing and completed oversight work with members of Congress, congressional staff, and congressional committees to keep Congress apprised about how the agency is fulfilling its legislative mandate.

In responding to congressional inquiries about SIGAR's ongoing and completed oversight work, including audits, inspections, special projects, investigations, and alert letters, the Office of Congressional Relations and Government Affairs will coordinate with the appropriate SIGAR staff with expertise in the subject matter.

PRESS POLICY

SIGAR works through its Office of Public Affairs to facilitate the free flow of news and information to the press and public. All contact with the media must go through the Office of Public Affairs.

QUARTERLY REPORT

SIGAR's quarterly reports to Congress comply with Pub. L. No. 110-181 by providing an update on reconstruction activities, including, but not limited to, obligations and expenditures of appropriated funds; discussions of U.S. government entities' contracts, grants, agreements, or other mechanisms; and funds provided by foreign nations or international organizations to programs and projects funded by U.S. government entities. They also comply with Pub. L. No. 115-91 by being prepared in accordance with CIGIE's *Quality Standards for Inspections and Evaluation*.

Approximately 85 days prior to the issuance of the next quarterly report, SIGAR's Research and Analysis Directorate transmits draft data call questions to responding agencies. RAD then meets with each agency that desires to discuss the data call. Following these meetings, SIGAR sends a formal email, which contains a copy of our legislative mandate, a letter from the Special Inspector General, the finalized data call questions, and any relevant attachments.

The agencies are expected to respond to these data call questions in full, and in the format requested (Excel for numbers-intensive responses, Word for narrative responses) by the suspense date indicated (typically the 15th day of the preceding month the report is due for non-financial data, and the 7th day of the month the report is due for financial data). Any requested clarification on responses should be provided by the agencies as quickly as possible.

The RAD team then transmits a vetting draft of the report to the responding agencies around the 7th day of the month the report is due. RAD asks for any comments to be submitted by the agencies within 5 business days. RAD subject matter experts and editors review any comments received to determine what to include in the final report.

Starting with the data call for the January 2014 Quarterly Report, SIGAR has asked agencies to submit classified material, as well as unclassified material, if classified material is essential to providing a complete response or to provide background guidance and context for accurate representation of unclassified information. SIGAR examines classified material to determine whether its duties require submitting a classified annex to its reports to Congress, as provided in its authorizing statute.

The final report is issued to Congress on the 30th day of January, April, July, or October and publicly available on SIGAR's website within a week of its release to Congress.

In addition, as necessary and in accordance with the James M. Inhofe National Defense Authorization Act (NDAA) for Fiscal Year 2023 (Pub. L. No. 117-263, § 5274), SIGAR's Quarterly Report will provide its final, issued report to any nongovernmental organization or business entity specifically mentioned in the report in order to afford them an opportunity to provide comments "as it directly relates to each instance" in which the report specifically identifies the entity. The entities are afforded 30 days to provide comments, and SIGAR will update its published report to include the comments (and any necessary responsive SIGAR comments) on SIGAR's website as applicable.