

SIGAR

Special Inspector General for
Afghanistan Reconstruction

SIGAR 24-18 Financial Audit

Department of State's Flexible Implementation and Assessment Team (FIAT) II Program: Audit of Costs Incurred by TigerSwan LLC

In accordance with legal requirements, SIGAR has redacted from this report certain information because it is proprietary, could impact public safety, privacy, or security, or is otherwise sensitive.



APRIL
2024

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT THE AUDIT REVIEWED

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

SIGAR's financial audit, performed by Crowe LLP (Crowe), reviewed ██████████ in costs charged to the contract from September 16, 2020, through August 31, 2022. The objectives of the audit were to (1) identify and report on material weaknesses or significant deficiencies in TigerSwan's internal controls related to the contract; (2) identify and report on instances of material noncompliance with the terms of the contract and applicable laws and regulations, including any potential fraud or abuse; (3) determine and report on whether TigerSwan has taken corrective action on prior findings and recommendations; and (4) express an opinion on the fair presentation of TigerSwan's Special Purpose Financial Statement (SPFS). See Crowe's report for the precise audit objectives.

In contracting with an independent audit firm and drawing from the results of the audit, auditing standards require SIGAR to review the work performed. Accordingly, SIGAR oversaw the audit and reviewed its results. Our review disclosed no instances wherein Crowe did not comply, in all material respects, with generally accepted government auditing standards issued by the Comptroller General of the United States.

April 2024

Department of State's Flexible Implementation and Assessment Team (FIAT) II Program: Audit of Costs Incurred by TigerSwan LLC

SIGAR 24-18-FA

WHAT SIGAR FOUND

Crowe identified one significant deficiency in TigerSwan's internal controls and one instance of noncompliance with the terms of the contract. For example, Crowe tested 27 expenditure samples for other direct costs and found that TigerSwan submitted and received payments for duplicate costs. The costs were related to Defense Base Act (DBA) insurance and were billed to the government twice. SIGAR notified TigerSwan of the deficiency and compliance issue prior to publication of this report.

Because of the deficiency in internal controls and the instance of noncompliance, Crowe identified \$7,944 in total questioned costs, consisting entirely of unsupported costs—costs not supported with adequate documentation or that did not have required prior approval. Crowe did not identify any ineligible costs—costs prohibited by the contract or applicable laws and regulations.

Category	Ineligible	Unsupported	Total Questioned Costs
DBA Insurance	\$0	\$7,832	\$7,832
Other Direct Costs	\$0	\$112	\$112
Total Costs	\$0	\$7,944	\$7,944

Crowe identified one prior audit report that was relevant to TigerSwan's activities under the contract. The report contained three findings that could have a material effect on the SPFS or other financial data significant to the audit objectives. Crowe conducted follow-up procedures and concluded that TigerSwan had taken adequate corrective action on one finding. The other two findings were not corrected, one of which is repeated in this audit.

Crowe issued an unmodified opinion on TigerSwan's SPFS, noting it presents fairly, in all material respects, revenues received, and costs incurred for the period audited.

WHAT SIGAR RECOMMENDS

Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the State:

1. Determine the allowability of and recover, as appropriate, \$7,944 in questioned costs identified in the report.
2. Advise TigerSwan to address the report's one internal control finding.
3. Advise TigerSwan to address the report's one noncompliance finding.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

April 4, 2024

The Honorable Antony J. Blinken
Secretary of State

We contracted with Crowe LLP (Crowe) to audit the costs incurred by TigerSwan LLC (TigerSwan) under a contract awarded by the Department of State (State) to support the Flexible Implementation and Assessment Team (FIAT) II program in Afghanistan.¹ The contract called for TigerSwan to manage a team of third-party independent contractors tasked with performing assessments and oversight activities of State's Bureau of International Narcotics and Law Enforcement (INL) programs throughout Afghanistan. Under the contract, TigerSwan was required to recruit, screen, hire, train, manage, and pay contracted employees. Crowe reviewed ██████████ in costs charged to the contract order from September 16, 2020, through August 31, 2022. Our contract with Crowe required that the audit be performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Based on the results of the audit, SIGAR recommends that the contracting officer at the State:

- 1. Determine the allowability of and recover, as appropriate, \$7,944 in questioned costs identified in the report.**
- 2. Advise TigerSwan to address the report's one internal control finding.**
- 3. Advise TigerSwan to address the report's one noncompliance finding.**

Crowe discusses the results of the audit in detail in the attached report. We reviewed Crowe's report and related documentation. We also inquired about Crowe's conclusions in the report and the firm's compliance with applicable standards. Our review, as differentiated from an audit of the financial statements in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on TigerSwan's Special Purpose Financial Statements, or conclusions about the effectiveness of internal control over financial reporting or on compliance with laws and other matters. Crowe is responsible for the attached auditor's report, dated February 1, 2024, and the conclusions expressed therein. However, our review disclosed no instances in which Crowe did not comply, in all material respects, with U.S. generally accepted government auditing standards issued by the Comptroller General of the United States.

Please provide documentation related to corrective actions taken and/or target dates for planned completion for the recommendations to sigar.pentagon.audits.mbx.recommendation-followup@mail.mil, within 60 days from the issue date of this report.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

(F-257)

¹ The contract no. 19AQMM20C0168.



TigerSwan LLC

Flexible Implementation and Assessment Team (FIAT) II

Contract No. 19AQMM20C0168

Special Purpose Financial Statement

For the Period September 16, 2020, through August 31, 2022

(With Independent Auditor's Report Thereon)

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TRANSMITTAL LETTER

February 1, 2024

To the Board of Directors and Management of TigerSwan LLC
3453 Apex Peakway
Apex, NC, 27502-5756

To the Office of the Special Investigator General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

We appreciate the opportunity to provide to you our final report regarding the procedures that we have completed during the course of our audit of the special purpose financial statement ("SPFS") applicable to TigerSwan LLC ("TigerSwan") contract number 19AQMM20C0168, funded by the U.S. Department of State's ("State") Bureau of International Narcotics and Law Enforcement ("INL"), to support the Flexible Implementation and Assessment Team (FIAT) II program, for the period September 16, 2020, through August 31, 2022.

Within the pages that follow we have provided a brief summary of the work performed. Following the summary, we have incorporated our report on the Special Purpose Financial Statement, our report on internal control and our report on compliance. We do not express an opinion on the summary or any information preceding our reports.

When preparing our report, we considered comments, feedback, and interpretations of TigerSwan, State, and the Office of the Special Inspector General for Afghanistan Reconstruction ("SIGAR") provided both in writing and orally throughout the audit planning and fieldwork phases. Management's final written responses will be incorporated as Appendix A to the final report.

Thank you for providing us the opportunity to work with you and to conduct the financial audit of TigerSwan LLC's contract.

Sincerely,

A handwritten signature in black ink that reads "John C. Weber".

John C. Weber, CPA
Partner
Crowe LLP

Summary

Background

On September 16, 2020¹, the U.S. Department of State's (State) Bureau of International Narcotics and Law Enforcement ("INL"), awarded hybrid time & materials, labor-hour contract number 19AQMM20C0168, to TigerSwan LLC ("TigerSwan") to support the Flexible Implementation and Assessment Team (FIAT) II program in Afghanistan. The base amount of the contract was \$61,824,560 for the period of September 1, 2020, through August 31, 2021. State/INL modified the contract 19 times to exercised two option years, obligated funding in the amount of \$42,687,485 and extended the period of performance from August 31, 2021, through August 31, 2023.

The purpose of the contract was to support the FIAT program by managing a team of third-party independent contractors. Under the contract, TigerSwan was required to recruit, screen, hire, train, manage, and pay contracted employees tasked with performing assessments and oversight activities of the INL programs throughout Afghanistan. TigerSwan is also required to monitor Afghan Local Nationals to mitigate fraud, corruption, deception, and malfeasance.

The 19 modifications occurring within the audit period are summarized below:

Modification	Purpose
01	<ul style="list-style-type: none"> Administrative modification to make requested adjustments required for processing the DD-254. Updated Statement of Work ("SOW") to reflect DD-254 processing.
02	<ul style="list-style-type: none"> To increase obligated base year funding by \$1,950,000 to a total of \$15,554,174. Change the COR to Thomas Ludwig.
03	<ul style="list-style-type: none"> Realignment of funding in the amount of \$400,000. No additional obligated funding.
04	<ul style="list-style-type: none"> Increase obligated funding by \$130,939 to total of \$15,685,113. Add contract line-item number ("CLIN") 007 for the Afghanistan Memorandum of Incorporation ("MOI") risk assessment.
05	<ul style="list-style-type: none"> To provide incremental funding in the amount of \$627,000.00. No additional obligated funding.
06	<ul style="list-style-type: none"> To provide incremental funding in the amount of \$752,740. No additional obligated funding.
07	<ul style="list-style-type: none"> To provide incremental funding in the amount of \$1,710,000. No additional obligated funding.
08	<ul style="list-style-type: none"> To provide incremental funding in the amount of \$2,395,000. No additional obligated funding.
09	<ul style="list-style-type: none"> To provide updates to the SOW.
10	<ul style="list-style-type: none"> To provide incremental funding in the amount of \$594,840. Increase of obligated funding by \$5,031 to a total of \$15,690,144.
11	<ul style="list-style-type: none"> To provide incremental funding in the amount of \$27,554. Increase of obligated funding by \$1,733 to a total of \$15,691,877.

¹ The period of performance for the base contract number 19AQMM20C0168 is September 1, 2020 – August 31, 2021. The contract was not awarded until September 16, 2020. Crowe's audit period encompasses September 16, 2020 – August 31, 2022.

(Continued)

Modification	Purpose
12	<ul style="list-style-type: none"> To provide rate changes as reflected in the Dubai duty statement.
13	<ul style="list-style-type: none"> To exercise option year 1, increasing obligated funding by \$13,497,804 to a total of \$29,189,681.
14	<ul style="list-style-type: none"> To realign funds based on revised EAC. To incorporate clause 52.223-99, Ensuring COVID-19 Safety Protocols for Federal Contractors.
15	<ul style="list-style-type: none"> To descope this contract in accordance with INL/AP changes to SOW.
16	<ul style="list-style-type: none"> To descope the contract in accordance with INL/AP changes to SOW. Provide incremental funding in the amount of \$2,391,708. No additional obligated funding.
17	<ul style="list-style-type: none"> To realign excess funding from the base year to Option Year ("OY") 1.
18	<ul style="list-style-type: none"> To provide incremental funding in the amount of \$2,483,012 for OY1 on the descope. No additional obligated funding.
19	<ul style="list-style-type: none"> To exercise option year 2, extending period of performance through August 31, 2023 and increasing obligated funding by \$11,574,194 to a total of \$40,763,875. Increase of obligated funding by \$1,923,610 to a total of \$42,687,485.

Work Performed

The Office of the Special Inspector General for Afghanistan Reconstruction ("SIGAR") engaged Crowe LLP ("Crowe" or "we" or "our") to conduct a financial audit of Contract No. 19AQMM20C0168 awarded to TigerSwan LLC ("TigerSwan"). Crowe's audit encompasses the period of September 16, 2020, through August 31, 2022. During this span, TigerSwan reported revenues of [REDACTED] and incurred costs of [REDACTED], which represents the amount audited, with a balance of [REDACTED] that is the result of unbilled amounts to the government. Crowe's audit of TigerSwan was limited in scope to the activities and expenditures associated with the contract.

(Continued)

Objectives Defined by SIGAR

The following audit objectives were defined within the *Performance Work Statement for Financial Audits of Costs Incurred by Organizations Contracted by the U.S. Government for Reconstruction Activities in Afghanistan*:

Audit Objective 1 – Special Purpose Financial Statement

Express an opinion on whether TigerSwan's Special Purpose Financial Statement for the award presents fairly, in all material respects, revenues received, costs incurred, items directly procured by the U.S. Government, and balance for the period audited in conformity with the terms of the award and generally accepted accounting principles or other comprehensive basis of accounting.

Audit Objective 2 – Internal Controls

Evaluate and obtain a sufficient understanding of TigerSwan's internal control related to the award; assess control risk; and identify and report on significant deficiencies, including material internal control weaknesses. Crowe will issue our Independent Auditor's Report on Internal Control.

Audit Objective 3 – Compliance

Perform tests to determine whether TigerSwan complied, in all material respects, with the award requirements and applicable laws and regulations; and identify and report on instances of material noncompliance with terms of the award and applicable laws and regulations, including potential fraud or abuse that may have occurred.

Audit Objective 4 – Corrective Action on Prior Findings and Recommendations

Determine and report on whether TigerSwan has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect on the special purpose financial statement or other financial data significant to the audit objectives.

(Continued)

Scope

The scope of the audit included revenues earned of [REDACTED] and total costs incurred of [REDACTED] with a balance of [REDACTED] resulting from unbilled amounts to the government, during the period September 16, 2020, through August 31, 2022. The audit was limited to those matters and procedures pertinent to the contract that could have a direct and material effect on the SPFS. The audit also included an evaluation of the presentation, content, and underlying records of the SPFS. Further, the audit included reviewing the financial records that support the SPFS to determine if there were material misstatements and if the SPFS was presented in the format required by SIGAR. In addition, the following areas were determined to be direct and material and, as a result, were included within the audit program for detailed evaluation:

- Allowable Activities;
- Allowable Costs;
- Cash Management;
- Equipment and Real Property;
- Procurement; and
- Reporting.

Methodology

To meet the aforementioned objectives, Crowe completed a series of tests and procedures to audit the SPFS, tested compliance and considered the TigerSwan's internal controls over compliance and financial reporting and determined if adequate corrective action was taken in response to prior audit, assessment, and review comments, as applicable.

To address Audit Objective 1, which pertains to TigerSwan's SPFS, transactions were selected from the financial records underlying the SPFS and were tested to determine if the transactions were recorded accurately and were consistent with the terms and conditions of the award; were incurred within the period covered by the SPFS and in alignment with specified cutoff dates; were appropriately allocated to the award if the cost benefited multiple objectives; and were adequately supported.

In order to address Audit Objective 2, which relates to TigerSwan's internal controls, Crowe requested, and the TigerSwan provided, copies of policies and procedures to provide Crowe with an understanding of the system of internal control established by TigerSwan during the period of performance. To the extent documented policies and procedures were unavailable, Crowe conducted interviews with management to obtain an understanding of the processes that were in place during the period of performance. The system of internal control is intended to provide reasonable assurance of achieving reliable financial reporting and compliance with applicable laws and regulations. Crowe corroborated the internal controls and tested them where compliance issues could arise.

Audit Objective 3 required that tests be performed to obtain an understanding of the TigerSwan's compliance with requirements applicable to the award. Crowe identified – through review and evaluation of the contract executed by and between the State and TigerSwan– the criteria against which to test the SPFS and supporting financial records and documentation. Using various sampling techniques, including, but not limited to, audit sampling guidance for compliance audits provided by the American Institute of Certified Public Accountants, Crowe selected transactions, cash requests, procurements, and reports for testing. Supporting documentation was provided by the TigerSwan and was subsequently evaluated to assess TigerSwan's compliance. Testing of indirect costs was limited to determining whether indirect costs were calculated and charged to the U.S. Government in accordance with the applicable regulations and the contract with the Department of State.

(Continued)

Regarding Audit Objective 4, Crowe inquired of TigerSwan, SIGAR, and the Department of State personnel participating in the audit entrance conference to understand whether there were prior audits, reviews, or assessments that were pertinent to the audit scope. Crowe also conducted an independent search of publicly available information to identify audit and review reports. Crowe identified one audit report, which contained three findings that could have a material effect on the SPFS or other financial data significant to the audit objectives. Crowe performed testing in the current period to determine if the prior year findings were remediated. Accordingly, Crowe determined that 3 of the 3 prior audit findings were not remediated. Crowe identified instances related to invoice date submission, record retention, and inadequate procurement policies were repeated in the current year. For more information see **Section II: Summary Schedule of Prior Audit, Review and Assessment of Finding.**

Summary of Results

Upon completion of Crowe’s procedures, Crowe identified one finding that met one or more of the following criteria: (1) significant deficiencies in internal control; (2) material weaknesses in internal control; (3) noncompliance with rules, laws, regulations, or the terms and conditions of the contract; and/or (4) questioned costs resulting from identified instances of noncompliance.

Crowe issued an unmodified opinion on the SPFS.

Crowe also reported on both TigerSwan’s internal controls over financial reporting and compliance with applicable laws, rules, regulations, and the terms and conditions of the contract. In total, one significant deficiency in internal control and noncompliance (2022-01), was reported.

We identified \$7,944 in total questioned costs. SIGAR requires that questioned costs be classified as either “ineligible” or “unsupported.” SIGAR defines unsupported costs as those that are not supported with adequate documentation or did not have required prior approvals or authorizations. Ineligible costs are those that are explicitly questioned because they are unreasonable; prohibited by the audited contract or applicable laws and regulations; or are unrelated to the award. Therefore, we concluded that \$7,944 questioned costs are classified as unsupported.

In performing our testing, we considered whether the information obtained during our testing resulted in either detected or suspected material fraud, waste, or abuse, which would be subject to reporting under Government Auditing Standards.

Crowe also requested from TigerSwan, SIGAR, and State, copies of prior audits, reviews, and evaluations pertinent to TigerSwan’s activities under the contract. Crowe reviewed one prior audit report that contained three findings may be direct and material to the Special Purpose Financial Statement or other financial information significant financial data to the audit objectives. Crowe performed testing in the current period to determine if the prior audit findings were adequately addressed. Crowe determined that TigerSwan had taken corrective action on one finding and the other two findings were not corrected which one of the findings repeated in the audit.

The following summary is intended to present an overview of the audit results and is not intended to be a representation of the audit’s results in their entirety.

Schedule of Findings and Questioned Costs

Finding No.	Finding Name	Classification	Questioned Costs (USD)
2022-01	Unsupported and Duplicate Costs	Significant Deficiency in Internal Control and Compliance	\$7,944
Total Questioned Costs:			\$7,944

(Continued)

Summary of Management Comments

TigerSwan partially agreed with audit finding 2022-01 and repeat finding 2019-01 and 2019-02. The following contains a summary of management's responses:

Finding 2022-01: TigerSwan disagreed with the recommendation that policies and procedures related to the review, approval, and retention of supporting documentation of invoices need to change, as the current policies and procedures enabled the identification and/or elimination of all errors with the exception of \$111.83.

Reference to Appendices

The auditor's reports are supplemented by two appendices, **Appendix A**, which contain management's responses to the audit finding; and **Appendix B**, which contains the auditor's rebuttal.

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management of TigerSwan LLC
3453 Apex Peakway
Apex, NC, 27502-5756

To the Office of the Special Investigator General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

Report on the Special Purpose Financial Statement***Opinion***

We have audited the Special Purpose Financial Statement (the "Statement") of TigerSwan LLC ("TigerSwan") with respect to the contract number 19AQMM20C0168, for the Flexible Implementation and Assessment Team (FIAT) II Program, funded by the U.S. Department of the State's ("State") Bureau of International Narcotics and Law Enforcement ("INL"), which comprises the revenues earned, costs incurred and balance for the period September 16, 2020 through August 31, 2022, and the related notes to the Statement.

In our opinion, the accompanying Statement presents fairly, in all material respects, the revenues earned, costs incurred, and balance of TigerSwan, for the period September 16, 2020 through August 31, 2022, in accordance with the financial reporting provisions of the Office of the Special Inspector General for Afghanistan Reconstruction ("SIGAR") and the terms and conditions of the contract number 19AQMM20C0168 described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* ("GAGAS"), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Financial Statement section of our report. We are required to be independent of TigerSwan, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

(Continued)

Basis of Presentation and Accounting

We draw attention to Notes 1 and 2 of the Statement, which describes the basis of presentation and accounting. As described in Notes 1 and 2 to the Statement, the Statement is prepared by TigerSwan with revenues and expenditures prepared in accordance with the requirements specified by SIGAR. The expenditures are presented as permitted under the terms of Contract Number 19AQMM20C0168, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Special Purpose Financial Statement

Management is responsible for the preparation and fair presentation of the Statement in accordance with the financial reporting provisions of SIGAR and the terms and conditions of contract number 19AQMM20C0168. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a Statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Special Purpose Financial Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of TigerSwan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Statement.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

Our report is intended solely for the information and use of TigerSwan, State, and SIGAR and is not intended to be and should not be used by anyone other than these specified parties. Financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public.

(Continued)

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 1, 2024, on our consideration of TigerSwan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of TigerSwan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering TigerSwan's internal control over financial reporting and compliance.



Crowe LLP

February 1, 2024
Washington, D.C.

TigerSwan LLC
Special Purpose Financial Statement
Contract Number 19AQMM20C0168
For the Period September 16, 2020, through August 31, 2022

			Questioned Costs		
	Budget	Actual	Ineligible	Unsupported	Notes
Revenues					
Agreement Number 19AQMM20C0168	\$ 22,669,626	██████████			
Total Revenue	22,669,626	██████████			4
Costs Incurred					
CLIN 001 - Labor	6,993,604	██████████			
CLIN 002 - ODC's	2,091,527	██████████			
CLIN 003 - Site Visits	430,382	██████████			
CLIN 004 - DevResults Trng	-	-			
CLIN 005 - DBA	194,204	██████████		\$ (7,832)	A
CLIN 006 - CBARD	1,927,397	██████████			
CLIN 007 - MOI Assessment	130,939	██████████			
CLIN 1001 - Labor	6,292,823	██████████			
CLIN 1002 - ODC's	2,408,700	██████████		(112)	A
CLIN 1003 - Site Visits	409,178	-			
CLIN 1004 DevResults Trng	58,357	-			
CLIN 1005 - DBA	549,055	██████████			
CLIN 1006 - CBARD	1,183,460	██████████			
Total Costs Incurred	<u>\$ 22,669,626</u>	██████████		<u>(7,944)</u>	5
Balance		<u>\$ ██████████</u>		<u>\$ 7,944</u>	6

The accompanying notes to the Special Purpose Financial Statement are an integral part of this Statement.

TigerSwan LLC
Notes to the Special Purpose Financial Statement
Contract Number 19AQMM20C0168
For the Period September 16, 2020, through August 31, 2022

Note 1. Basis of Presentation

The accompanying Special Purpose Financial Statement (the "Statement") includes costs incurred under Contract Number 19AQMM20C0168 for the Flexible Implementation and Monitoring Team (FIAT) for the period September 16, 2020, through August 31, 2022. Because the Statement presents only a selected portion of the operations of TigerSwan, LLC, it is not intended to and does not present the financial position, changes in net assets, or cash flows of TigerSwan, LLC. The information in this Statement is presented in accordance with the requirements specified by the Office of the Special Inspector General for Afghanistan Reconstruction ("SIGAR") and is specific to the aforementioned Federal 19AQMM20C0168. Therefore, some amounts presented in this Statement may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Basis of Accounting

Revenues and expenditures reported on the Statement are prepared in accordance with the requirements specified by SIGAR and presents those expenditures as permitted under the terms of Contract Number 19AQMM20C0168, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Expenditures are recognized following the cost principles contained in 2CFR200 Subpart E, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Foreign Currency Translation Method

For purposes of preparing the Statement, translations from local currency to United States dollars were not required.

Note 4. Revenues

Revenues on the Statement represent the amount of funds to which TigerSwan, LLC is entitled to receive from the Department of State for allowable, eligible costs incurred under the contract during the period of performance.

Note 5. Costs Incurred by Budget Category

The budget categories presented and associated amounts reflect the budget line items presented within the final, approved award budget adopted as a component of MOD 019 to the contract dated September 16, 2020.

Note 6. Balance

The balance at the end of the period is [REDACTED] reflecting costs incurred greater than revenues. The balance reflects costs that were incurred on behalf of the contract but were unbilled.

(Continued)

TigerSwan LLC
Notes to the Special Purpose Financial Statement
Contract Number 19AQMM20C0168
For the Period September 16, 2020, through August 31, 2022

CLIN	Total CLIN Amt	Explanation
CLIN 002 - ODC's	[REDACTED]	\$37,512 in unbilled ODC's for Base Year - D5 packages not created due to US pullout in AFG.
CLIN 1001 - Labor	[REDACTED]	\$7,266 invoice formula error that resulted in underbilling of labor.
CLIN1002 - ODC's	[REDACTED]	\$3,106 in unbilled ODC's for Option Year 1 due to pullout in AFG and (\$62 invoice #5011 difference in TS's accounting system for OY1 to be corrected [Invoice sent to DoS is correct]).
CLIN 1005 - DBA	[REDACTED]	\$41,106 in unbilled DBA for OY1 - PR package never created due to US pullout in AFG.
CLIN 1006 - CBARD	[REDACTED]	\$40,809 in costs incurred but not included in revenue since pmt had not been received for Inv #5050 at the time SPFS was created.
Total:	[REDACTED]	

Note 7. Currency

All amounts presented are shown in U.S. dollars.

Note 8. Subcontractors

Subcontractors utilized during contract years were [REDACTED]

Note 9. Program Status

The FIAT program remained active as of the end of the audit period. The period of performance for the award was scheduled to conclude on August 31, 2023, as noted in MOD 019 dated August 17, 2022. Accordingly, adjustments to amounts currently reported on the Special Purpose Financial Statement may be made as a result of approval to submit unbilled costs from base year.

Note 10. Reconciliation to Cumulative Draw Amounts

Revenue amount does not exceed total amount billed.

Note 11. Related Party Transaction(s)

A related company owned by TigerSwan LLC, [REDACTED] is utilized for security monitoring on Contract Number 19AQMM20C0168. Total costs associated with [REDACTED] for the period is [REDACTED]

Note 12. Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to the September 16, 2020, through August 31, 2022, period covered by the Statement. Management has performed their analysis through February 1, 2024.

TigerSwan LLC
Notes to the Questioned Costs
Contract Number 19AQMM20C0168
For the Period September 16, 2020, through August 31, 2022

- A. Finding 2022 – 01 questioned \$7,944 as TigerSwan had an unsupported cost on invoice 5001 and duplicate costs on invoice 4735.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

To the Board of Directors and Management of TigerSwan LLC
3453 Apex Peakway
Apex, NC, 27502-5756

To the Office of the Special Investigator General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Special Purpose Financial Statement (the "Statement") of TigerSwan LLC ("TigerSwan"), with respect to contract number 19AQMM20C0168, for the Flexible Implementation and Assessment Team (FIAT) II Program, funded by the U.S. Department of the State's ("State") Bureau of International Narcotics and Law Enforcement ("INL"), for the period September 16, 2020 through August 31, 2022, and the related notes to the Statement, and have issued our report thereon dated February 1, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the Statement, we considered TigerSwan's internal controls over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of TigerSwan's internal control. Accordingly, we do not express an opinion on the effectiveness of TigerSwan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified one deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2022-01 that we consider to be a significant deficiency.

(Continued)

TigerSwan's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on TigerSwan's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. TigerSwan's response was not subjected to the other auditing procedures applied in the audit of the Statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control. Accordingly, this communication is not suitable for any other purpose.

Restriction on Use

This report is intended for the information of TigerSwan, the Department of State, and the Office of the Special Inspector General for Afghanistan Reconstruction. Financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public.

Crowe LLP

Crowe LLP

February 1, 2024
Washington, D.C.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

To the Board of Directors and Management of TigerSwan LLC
3453 Apex Peakway
Apex, NC, 27502-5756

To the Office of the Special Investigator General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, Virginia 22202

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Special Purpose Financial Statement (the "Statement") of TigerSwan LLC ("TigerSwan"), with respect to contract number 19AQMM20C0168, for the Flexible Implementation and Assessment Team (FIAT) II Program, funded by the U.S. Department of the State's ("State") Bureau of International Narcotics and Law Enforcement ("INL"), for the period September 16, 2020 through August 31, 2022, and the related notes to the Statement, and have issued our report thereon dated February 1, 2024.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether TigerSwan's Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the Statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2022-01.

TigerSwan's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on TigerSwan's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. TigerSwan's response was not subjected to the other auditing procedures applied in the audit of the Statement and, accordingly, we express no opinion on the response.

(Continued)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

Restriction on Use

This report is intended for the information of TigerSwan, the United States Department of State, and the Office of the Special Inspector General for Afghanistan Reconstruction. Financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public.

Crowe LLP

Crowe LLP

February 1, 2024
Washington, D.C.

TigerSwan LLC
Section I: Schedule of Findings and Questioned Costs
Contract Number 19AQMM20C0168
For the Period September 16, 2020, through August 31, 2022

FINDING 2022-01: Unsupported and Duplicate Costs

Significant Deficiency in Internal Control and Non-Compliance

Condition: During our allowable cost testing procedures, Crowe selected and tested sixty (60) expenditure samples of which twenty-seven (27) samples were for Other Direct Costs. For one (1) sample related to travel costs for evacuations, TigerSwan did not provide support to cover the entire travel cost incurred.

- For sample #41, the total expenditure recorded by a subcontractor for travel from Kandahar to Kabul was \$31,108. However, TigerSwan only provided support for \$31,018. A difference of \$90.

In addition, TigerSwan submitted and received payments for duplicate costs under CLIN 005- DBA Insurance. The cost was billed to the government twice on invoice 4735 and again on invoice 4801. The total amount of the duplicate billing under question is \$7,832. Total questioned costs for this finding are summarized in the table below:

Questioned Costs			
Sample #	Direct Costs	Indirect Costs	Total
41	\$90	\$22	\$112
Duplicate Bill	N/A	N/A	\$7,832
Total	\$90	\$22	\$7,944

Crowe questions a total of \$7,944 in costs related to the unsupported invoice in sample #41 and duplicate costs on invoice 4735.

Criteria:

- (1) FAR 31.201 - Determine Allowability (d) - A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.
- (2) TigerSwan Financial and Accounting Manual - Records Retention and Destruction section states, "Costs, expenses, charges, finance, accounting and tax records are maintained at least until the expiration of the statute of limitations for tax and breach purposes... For other documents, we maintain records for the longer of five years after the last date the documents were accessed or the duration specified in the contracts or regulation..."
- (3) FIAT SOP-Invoicing-Government
 - a) Upon receipt of vendor invoices from PMO support in Afghanistan or vendor directly, supporting documents including the following should be verified:
 - i. Labor: Signed timesheets are attached and match the invoice. Labor rates from the invoice agree to approved rates.
 - ii. Other Direct Cost: Appropriate documentation will include an approved site visit summary sheet, an approved purchase requisition, and other necessary documentation to verify costs.
 - iii. Inconsistencies with the invoice and supporting documentation should be settled directly with vendor.
 - iv. Once the vendor invoice has been received, a DS-127 is generated by PMO support in Afghanistan and submitted to the COR for approval to invoice. DS-127 forms are required for all ODC's and site visits that include airfare and lodging. TigerSwan HQ Project Controller is responsible for tracking vendor invoices to prevent duplicate submissions.

(Continued)

TigerSwan LLC
Section I: Schedule of Findings and Questioned Costs
Contract Number 19AQMM20C0168
For the Period September 16, 2020, through August 31, 2022

Questioned Costs: \$7,944

Effect: The costs reported on the SPFS may be misstated and State may have paid for costs that are not allowable, reasonable, allocable.

Cause:

- (1) TigerSwan did not effectively implement its internal controls to review invoices and ensure they are adequately supported prior to submission.
- (2) TigerSwan did not have an effective process in place to track and retain documentation to support subcontractor expenditures reported.

Recommendation: We recommend that TigerSwan:

- (1) Reimburse the government for the questioned costs or provide documentation to support the expenses tested or reimburse the Department of State.
- (2) Update policies and procedures related to the review, approval, and retention of supporting documentation of invoices and provide training to staff on the updated policy or procedure.

TigerSwan LLC
Section II: Summary Schedule of Prior Audit, Review, and Assessment Findings
Contract Number 19AQMM20C0168
For the Period September 16, 2020, through August 31, 2022

Crowe also requested from TigerSwan, SIGAR, and State, copies of prior audits, reviews, and evaluations pertinent to TigerSwan's activities under the contract. We assessed the findings to ascertain whether the matters reported in the findings were direct and material to the Special Purpose Financial Statements ("SPFS") or other financial matters significant to the audit objectives. The report contained three findings and recommendations that Crowe determined to be significant to the audit objectives. Crowe performed testing in the current period and determined that TigerSwan had taken corrective action on one finding and the other two findings were not corrected which one of the findings repeated under this audit.

Per our review, Crowe identified three findings that required follow up on corrective actions.

1. Finding 2019-01: Untimely Submission of Invoices to the Department of State

Report: SIGAR Audit 20-48-FA Audit of Costs Incurred under Department of State's task order numbers SAQMMA16F0012 (Task Order 2) and SAQMMA16F0281 (Task Order 3) for the period November 4, 2015, through December 14, 2018.

Issue: Invoices sampled were submitted more than 60 days from the date services were rendered.

Status (Repeat Finding): TigerSwan updated their Finance and accounting manual to address the finding. Crowe verified the changes TigerSwan made to their manual (See page 3/7). However, late invoice submissions were identified in the audit for this year and reported on in the accompanying management letter. Therefore, this finding was not corrected.

2. Finding 2019-02: Inadequately Supported Costs Incurred Under the Task Orders

Report: SIGAR Audit 20-48-FA Audit of Costs Incurred under Department of State's task order numbers SAQMMA16F0012 (Task Order 2) and SAQMMA16F0281 (Task Order 3) for the period November 4, 2015, through December 14, 2018.

Issue: Questioned costs of \$24,342 in direct costs and \$6,816 in indirect costs under Task Order 3 because TigerSwan did not provide adequate supporting documentation to determine the costs charged to the task orders were allowable and allocable.

Status (Repeat Finding): TigerSwan updated their Finance and accounting manual to address the finding. Crowe verified the changes TigerSwan made to their manual (See page 6/7) on the retention policy. However, audit procedures continued to identify unsupported costs/inadequate documentation. Therefore, this finding was not corrected and repeated again (see Finding 2022-01).

3. Finding 2019-03: Inadequate Documentation Supporting Procurements and Related Party Transactions

Report: SIGAR Audit 20-48-FA Audit of Costs Incurred under Department of State's task order numbers SAQMMA16F0012 (Task Order 2) and SAQMMA16F0281 (Task Order 3) for the period November 4, 2015, through December 14, 2018.

Issue: Questioned costs of \$2,416,687 under Task Order 2 and \$1,402,813 under Task Order 3 due to inadequate documentation supporting procurements and related party transactions of costs incurred for seven purchases.

Status (Remediated): Crowe's testing of Procurement samples showed support for samples selected was sufficient. Therefore, this finding was corrected.

Appendix A: Views of Responsible Officials

TigerSwan provided the following response to Crowe via email on February 1, 2024 regarding the findings contained in the draft report. The response has been included herein verbatim and source formatting retained.



February 01, 2024

John Weber, CPA, Partner
Crowe LLP
1455 Pennsylvania Avenue, N.W., Suite 700
Washington D.C., 20004-1008

Subject: TigerSwan LLC's Management Response to the Flexible Implementation Assessment Team (FIAT) Special Purpose Financial Statement (SPFS) Draft Audit Report

Dear Mr. Weber,

Enclosed is TigerSwan's Management Response to the audit Statement referenced above, with respect to contract number 19AQMM20C0168.

TigerSwan partially agrees with Finding 2022-01, disagrees with Repeat Finding 2019-01 and disagrees with Repeat Finding 2019-02. Individual responses to each of the 3 findings detailed in the Draft Audit Report received by TigerSwan on January 17, 2024 can be found below.

I. Finding 2022-01: Unsupported and Duplicate Costs

Nature of Finding: Deficiency in Internal Control and Non-Compliance

Questioned Costs: \$7,944

Recommendation: We recommend that TigerSwan: (1) Reimburse the government for the \$7,944 in questioned costs or provide documentation to support the expenses. (2) Update policies and procedures related to the review, approval, and retention of supporting documentation of invoices and provide training to staff on the updated policy or procedure.

TigerSwan Response:

TigerSwan partially agrees with this finding.

- (1) TigerSwan identified the \$7,832.33 duplicate billing for May 2021 DBA costs prior to the SIGAR audit. A note regarding the duplication was included in the SPFS provided to Crowe during audit.

Crowe identified a difference of \$90 for [REDACTED] invoice #311. After further review, TigerSwan agreed with the discrepancy. The cost summary page and excel analysis provided to TigerSwan as backup included transportation of \$1,710.00; however,

individual receipts totaled \$1,620.00. Therefore, [REDACTED] AP) invoice #311 was overstated by \$90.00 and TS (AR) invoice #5001 was overstated by \$111.83.

TigerSwan agrees to submit a reimbursement to INL in the amount of \$7,944.16.

- (2) TigerSwan does not agree that policies and procedures related to the review, approval, and retention of supporting documentation of invoices need to change, as the current policies and procedures enabled the identification and/or elimination of all errors with the exception of \$111.83. However, TigerSwan does agree to provide training to staff on the current policies and procedures related to the review, approval, and retention of supporting documentation of invoices.

2. Repeat Finding 2019-01: Untimely Submission of Invoices to the Department of State

Nature of Finding: Material Weakness in Internal Control and Noncompliance

Questioned Costs: \$0

Recommendation from 2020 Audit: We recommend that TigerSwan establish invoicing procedures that require supervisory review of all invoices and submittals within the requirements of their contracts and agreements.

TigerSwan Response:

TigerSwan does not agree with this repeat finding.

In 2020, TigerSwan agreed with Finding 2019-01 and stated that its invoice tracking system was revised to ensure all invoices would be submitted to the Department of State within 60 days of service or product delivery, provided no extenuating circumstances exist preventing the invoice submission.

The period of performance covered in this audit (F257) is September 16, 2020 through August 31, 2022. During this period, TigerSwan's FIAT team experienced the fall of Afghanistan, which impacted operations and created delays in vendor invoicing. Additionally, the team had to navigate through a significant descope issued by INL, which resulted in the elimination of 2 subcontractors, 3 offices in Afghanistan, 2 offices in Dubai, and 100+ staff members. TigerSwan considered these to be extenuating circumstances preventing timely invoice submissions. INL understood and allowed multiple invoice submissions in the same month for services and/or products delivered more than 60 days prior as a means to bring billings up-to-date.

3. Repeat Finding 2019-02: Inadequately Supported Costs Incurred under the Task Orders

Nature of Finding: Material Weakness in Internal Control and Noncompliance

Questioned Costs: \$0

Recommendation from 2020 Audit: Establish a record retention policy or procedure that ensures records are properly documented, maintained, and readily available to be support costs charged to the program.

TigerSwan Response:

TigerSwan does not agree with this repeat finding.

As mentioned in the response for Finding 2022-01, TigerSwan's current policies and procedures enabled the identification and/or elimination of all errors with the exception of \$111.83. Therefore, TigerSwan does not agree that changes should be made to current policies and procedures. In lieu of policy revisions, TigerSwan will provide additional trainings on current policies and procedures related to document review, approval, and retention.

Sincerely,

John P. La Delfa

Digitally signed by John P. La
Delfa
Date: 2024.02.01 11:58:06 -05'00'

John LaDelfa
Chief Executive Officer
TigerSwan, LLC
3453 Apex Peakway
Apex, NC 27502

Appendix B: Auditor's Rebuttal

Crowe LLP ("Crowe" or "we" or "us") has reviewed the management responses of TigerSwan LLC ("TigerSwan" or "the TigerSwan") responses to the draft report audit finding provided to Crowe on February 1, 2024. In consideration of those views, Crowe has included the following rebuttal to certain matters presented by the TigerSwan. Crowe incorporates a rebuttal in those instances where management disagrees with the facts presented within the condition, does not concur with Crowe's recommendation, or provides additional documentation for review. In those instances where management either agrees with the finding or does not disagree with the facts in the finding, as presented, no rebuttal is provided. Using this framework, Crowe has incorporated a rebuttal to management's comments, below:

Finding 2022-01: Unsupported and Duplicate Costs

TigerSwan disagreed with the recommendation that policies and procedures related to the review, approval, and retention of supporting documentation of invoices need to change, as the current policies and procedures enabled the identification and/or elimination of all errors with the exception of \$111.83. Crowe notes that policies and procedures in place failed to prevent the duplicate billing and invoicing discrepancies from occurring. In consideration of these matters our recommendation has not been changed.

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SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

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SIGAR's Mission

Public Affairs Officer

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