

# 2 SIGAR OVERSIGHT



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Inspector General John Sopko presents SIGAR's *Divided Responsibility* report at a event at NATO headquarters in Brussels.  
(SIGAR photo)

## SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 12 products. SIGAR work to date has identified approximately \$2.6 billion in savings for the U.S. taxpayer.

On June 20, 2019, SIGAR released its sixth Lessons Learned Program report, *Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan*. The report examined the patchwork of security sector assistance programs undertaken by dozens of U.S. entities and international partners to develop the Afghan National Defense and Security Forces, Ministry of Defense, and Ministry of Interior since 2001. It uses the Afghan experience to identify lessons that can inform U.S. policies and actions through each phase of a security sector assistance engagement in a foreign country.

SIGAR issued one performance audit report this quarter, reviewing the impact of the more than \$50 million spent by the Department of State's Bureau of International Narcotics and Law Enforcement Affairs on drug treatment projects in Afghanistan, as well as one alert letter raising concerns with a significant oversight lapse in the Department of Defense's \$202 million ScanEagle Program in Afghanistan. SIGAR also issued one inspection report, which examined the Afghan National Police Women's Compound at the Jalalabad Regional Training Center.

SIGAR completed six financial audits of U.S.-funded contracts to rebuild Afghanistan. These financial audits covered a range of topics including USAID's Strengthening Watershed and Irrigation Management Program, USAID's Strong Hubs for Afghan Hope and Resilience Program, and State's Afghanistan Interdiction and Support Services Program. These financial audits identified more than \$2.7 million in questioned costs as a result of internal-control deficiencies and noncompliance issues. To date, SIGAR's financial audits have identified more than \$428.4 million in questioned costs, interest, and other amounts payable to the U.S. government.

This quarter, SIGAR's Office of Special Projects issued two reports reviewing contractor vetting for work on the North East Power System and U.S. support for Afghanistan's civilian aviation sector.

During the reporting period, SIGAR investigations resulted in two guilty pleas, three sentencing, one criminal information, \$240,000 in criminal forfeitures and restitutions, \$602,000 in seizures, and approximately \$24.5 million in

### COMPLETED PERFORMANCE AUDIT REPORT

- Audit 19-49-AR: Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More than \$50 Million in Department of State Projects is Unknown

### COMPLETED ALERT LETTER

- Audit 19-44-AL: Department of Defense's ScanEagle Program: Lack of a Contracting Officer's Representative (COR) Poses Significant Lapse in Oversight

### COMPLETED FINANCIAL AUDIT REPORTS

- Financial Audit 19-38-FA: USAID's Strengthening Education in Afghanistan II Project: Audit of Costs Incurred by The Asia Foundation
- Financial Audit 19-40-FA: Department of State's Afghanistan Interdiction and Support Services Program: Audit of Costs Incurred by PAE Justice Support
- Financial Audit 19-41-FA: USAID's Regional Agricultural Development Program in Northern Afghanistan: Audit of Costs Incurred by DAI Global LLC
- Financial Audit 19-42-FA: USAID's Strong Hubs for Afghan Hope and Resilience: Audit of Costs Incurred by DAI Global LLC
- Financial Audit 19-43-FA: USAID's Strengthening Watershed and Irrigation Management Program: Audit of Costs Incurred by AECOM International Development Inc.
- Financial Audit 19-45-FA: USAID's Afghanistan Capacity Building and Change Management Program-II: Audit of Costs Incurred by Volunteers for Economic Growth Alliance

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# SIGAR OVERSIGHT ACTIVITIES

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## COMPLETED INSPECTION REPORT

- Inspection Report 19-48-IP: Afghan National Police Women's Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-Related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used

## COMPLETED SPECIAL PROJECTS REVIEWS

- Review 19-46-SP: Afghanistan Civilian Aviation: Capacity Has Improved But Challenges Remain, Including Reliance on Donor Support for Operations
- Review 19-47-SP: North East Power System (NEPS): USACE Did Not Properly Vet Potential Contractors Before Awarding NEPS Contracts

## COMPLETED LESSON LEARNED REPORT

- Lessons Learned Report 19-39-LL: Divided Responsibility: Lessons from U.S. Security Sector Efforts in Afghanistan

## COMPLETED PERFORMANCE AUDIT

- Audit 19-49-AR: Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown

savings to the U.S. government. SIGAR initiated 11 new cases and closed 13, bringing the total number of ongoing investigations to 166.

This quarter, SIGAR's suspension and debarment program referred three individuals and one entity for suspension or debarment based on evidence developed as part of investigations conducted by SIGAR in Afghanistan and the United States. These referrals bring the total number of individuals and companies referred by SIGAR since 2008 to 973, encompassing 533 individuals and 440 companies.

## AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. Since its last report to Congress, SIGAR has issued one performance audit, one alert letter, and six financial audits. This quarter, SIGAR has 10 ongoing performance audits and 38 ongoing financial audits.

## Performance Audit Report Issued

SIGAR issued one performance audit report this quarter, reviewing the impact of the more than \$50 million spent by the Department of State's Bureau of International Narcotics and Law Enforcement Affairs on drug-treatment projects in Afghanistan. Additionally, SIGAR released one alert letter highlighting a significant lapse in oversight in DOD's \$202 million ScanEagle Program in Afghanistan. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

## Performance Audit 19-49-AR: Drug Treatment in Afghanistan The Overall Impact and Sustainability of More Than \$50 Million in Department of State Projects is Unknown

Since 2002, the U.S. government has spent more than \$8.9 billion on counternarcotics efforts in Afghanistan. The Department of State's (State) Bureau of International Narcotics and Law Enforcement Affairs (INL) plays a significant role in these efforts, which include work to address drug use and addiction. Although INL spent at least \$50.5 million on 41 drug-treatment projects that the Colombo Plan and the United Nations Office on Drugs and Crime (UNODC) implemented from January 2013 to April 2018, INL does not know the impact of its investment.

SIGAR found that because INL has not evaluated the performance of its drug-treatment projects, INL cannot determine the progress or impact the projects have had. First, although INL developed a performance-management plan in 2014 to measure and evaluate project performance and results, and produced an updated version in 2017, it has not implemented either planned or tracked project performance against their indicators, as State guidance requires. Second, INL did not define project requirements such

as identifying what projects should achieve and how. Third, INL officials confirmed that INL relied on the Colombo Plan and UNODC to measure and submit information on their own performance, but did not validate this information, as State guidance recommends. Finally, INL's ongoing external evaluation of its drug-demand reduction program will be limited because it will not assess the performance of all drug-treatment projects that are part of the program, and its results cannot be linked to individual projects.

SIGAR also found that although INL monitored its drug-treatment projects to some extent, it did not monitor the projects in accordance with State guidance. Specifically, INL's Agreement Officer's Representatives (AOR) did not conduct site visits to project locations, did not maintain complete and consistent files or specific records, and could not demonstrate how they reported project-implementation concerns or issues to the Agreement Officer (AO). In addition, SIGAR found that several factors limited INL's monitoring of its projects, including the AORs having the discretion to determine the requirements and deliverables they monitor for each project. As a result, INL's AORs did not have a common, consistent understanding of the requirements, activities, and deliverables the implementers should produce.

Finally, SIGAR found that while INL did consider the sustainability of its projects in their 2013 transition plan of U.S.-funded drug-treatment centers to the Afghan government, INL did not assess sustainability or produce sustainability plans for its projects in accordance with requirements. For example, for the 41 drug-treatment projects SIGAR reviewed, INL did not assess the sustainability of 35 that required it. In addition, three challenges affect the implementation of INL's drug-treatment projects and pose a threat to the Afghan government's ability to sustain them: (1) significant gaps in the Afghan government's funding due to cuts in INL assistance; (2) attrition of qualified Afghan staff; and (3) differences in INL's and the Afghan government's approaches to treating drug addiction.

SIGAR made five recommendations to INL: fully implement existing State and INL performance measurement guidance when measuring the performance of its projects; establish and document in each approved project proposal a specific set of project requirements that an implementer must meet; comply with existing monitoring requirements; define the information implementers must include in their required periodic financial-progress reports; and comply with INL's existing sustainability requirements.

## **Alert Letter 19-44-AL: Department of Defense's ScanEagle Program**

### **Lack of a Contracting Officer's Representative (COR) Poses Significant Lapse in Oversight**

Since November 2015, the Naval Air Systems Command (NAVAIR), with Combined Security Transition Command-Afghanistan (CSTC-A) funding, has awarded five contracts totaling nearly \$202 million to procure

#### **COMPLETED ALERT LETTER**

- Audit 19-44-AL: Department of Defense's ScanEagle Program: Lack of a Contracting Officer's Representative (COR) Poses Significant Lapse in Oversight

# SIGAR OVERSIGHT ACTIVITIES

ScanEagle Unmanned Aerial Systems for the Afghan National Army (ANA), as well as train ANA personnel to operate and maintain these systems and provide field-level support personnel.

During the ongoing audit of the ScanEagle Program, SIGAR discovered that since July 2017, the NAVAIR Contracting Officer has not appointed or designated a Contracting Officer's Representative (COR) in Afghanistan to oversee contracts implemented under the program, as DOD requires. CSTC-A has made two requests for NAVAIR to appoint one. Despite the requirement and CSTC-A's requests, however, NAVAIR has not appointed a COR in Afghanistan. Without an in-country COR, the U.S. government does not have a presence on the ground in Afghanistan to document the contractor's performance and determine whether this performance is meeting contract requirements. Moreover, CSTC-A lacks valuable information it needs to provide reasonable assurance that the program is meeting its objectives and providing the ANA with the capabilities it needs.

SIGAR made one recommendation that the Acting Secretary of Defense direct NAVAIR, in coordination with CSTC-A, to immediately appoint or designate an in-country COR for the current ScanEagle contract.

TABLE 2.1

<b>SIGAR'S FINANCIAL AUDIT COVERAGE</b> (\$ BILLIONS)	
140 completed audits	\$7.56
38 ongoing audits	0.88
<b>Total</b>	<b>\$8.44</b>

Note: Numbers have been rounded. Coverage includes auditable costs incurred by recipients of U.S.-funded Afghanistan reconstruction contracts, grants, and cooperative agreements.

Source: SIGAR Audits and Inspections Directorate.

## Financial Audits

SIGAR launched its financial-audit program in 2012, after Congress and the oversight community expressed concerns about oversight gaps and the growing backlog of incurred-cost audits for contracts and grants awarded in support of overseas contingency operations. SIGAR competitively selects independent accounting firms to conduct the financial audits and ensures that the audit work is performed in accordance with U.S. government auditing standards. Financial audits are coordinated with the federal inspector-general community to maximize financial-audit coverage and avoid duplication of effort.

SIGAR has 38 ongoing financial audits with \$884 million in auditable costs, as shown in Table 2.1. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

This quarter, SIGAR completed six financial audits of U.S.-funded contracts to rebuild Afghanistan. These audits help provide the U.S. government and the American taxpayer reasonable assurance that the funds spent on these awards were used as intended. The audits question expenditures that cannot be substantiated or are potentially unallowable.

SIGAR issues each financial-audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on **questioned amounts** identified in the report's audit findings. Since the program's inception, SIGAR's financial audits have identified more than \$428 million in **questioned costs** and \$364,907 in unremitted interest on advanced federal funds or other revenue amounts payable to the government. As of June 30, 2019, funding agencies had disallowed more than

**Questioned amounts:** the sum of potentially unallowable questioned costs and unremitted interest on advanced federal funds or other revenue amounts payable to the government.

**Questioned costs:** costs determined to be potentially unallowable. The two types of questioned costs are (1) ineligible costs (violation of a law, regulation, contract, grant, cooperative agreement, etc. or an unnecessary or unreasonable expenditure of funds), and (2) unsupported costs (those not supported by adequate documentation or proper approvals at the time of an audit).

# SIGAR OVERSIGHT ACTIVITIES

\$27 million in questioned amounts, which are subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits have also identified and communicated 470 compliance findings and 504 internal-control findings to the auditees and funding agencies.

## Financial Audits Issued

This quarter, SIGAR completed six financial audits of U.S.-funded contracts to rebuild Afghanistan. These audits identified more than \$2.7 million in questioned costs because of internal-control deficiencies and noncompliance issues, such as incorrectly applied indirect cost rates and contractors not providing evidence of predeployment medical clearance before deploying to Afghanistan.

### Financial Audit 19-43-FA: USAID's Strengthening Watershed and Irrigation Management Program

#### Audit of Costs Incurred by AECOM International Development Inc.

On December 7, 2016, USAID awarded AECOM International Development Inc. (AECOM) a five-year, cost-plus-fixed-fee contract for \$87,905,437 to support the Strengthening Watershed and Irrigation Management program. The contract's objective was to support sustainable economic growth in agriculture by working with farmers, the Afghan government, and USAID's Regional Agriculture Development Programs to strengthen their management of Afghanistan's water resources. USAID modified the contract three times through August 14, 2018, for administrative reasons, but the modifications did not affect the contract's value or its period of performance end date of December 6, 2021.

SIGAR's financial audit, performed by Conrad LLP (Conrad), reviewed \$10,467,195 in costs charged to the contract between December 7, 2016, and September 30, 2018. Conrad discovered one material weakness and two deficiencies in AECOM's internal controls, and three instances of non-compliance with the terms and conditions of the contract and applicable regulations. Conrad identified \$1,395,553 in questioned costs charged to the contract related to these issues.

### Financial Audit 19-41-FA: USAID's Regional Agricultural Development Program in Northern Afghanistan

#### Audit of Costs Incurred by DAI Global LLC

On May 21, 2014, USAID awarded Development Alternatives Inc. (DAI) a five-year, \$78,429,714 contract to implement the Regional Agricultural Development Program in Northern Afghanistan. The program's objective is to promote investments leading to sustained, long-term increases in farmers' incomes and private-sector growth. USAID modified the contract 10

## COMPLETED FINANCIAL AUDITS

- Financial Audit 19-43-FA: USAID's Strengthening Watershed and Irrigation Management Program: Audit of Costs Incurred by AECOM International Development Inc.
- Financial Audit 19-41-FA: USAID's Regional Agricultural Development Program in Northern Afghanistan: Audit of Costs Incurred by DAI Global LLC
- Financial Audit 19-42-FA: USAID's Strong Hubs for Afghan Hope and Resilience: Audit of Costs Incurred by DAI Global LLC
- Financial Audit 19-45-FA: USAID's Afghanistan Capacity Building and Change Management Program-II: Audit of Costs Incurred by Volunteers for Economic Growth Alliance
- Financial Audit 19-40-FA: Department of State's Afghanistan Interdiction and Support Services Program: Audit of Costs Incurred by PAE Justice Support
- Financial Audit 19-38-FA: USAID's Strengthening Education in Afghanistan II Project: Audit of Costs Incurred by The Asia Foundation

times, but the period of performance and funding remained unchanged. On April 21, 2016, DAI changed its name to DAI Global LLC.

SIGAR's financial audit, performed by Crowe LLP (Crowe), reviewed \$30,233,589 charged to the contract from January 1, 2016, through December 31, 2017. Crowe discovered three material weaknesses, three significant deficiencies, and three deficiencies in DAI's internal controls, and eight instances of noncompliance with the terms and conditions of the contract. Crowe identified \$584,925 in questioned costs charged to the contract related to these issues.

### **Financial Audit 19-42-FA: USAID's Strong Hubs for Afghan Hope and Resilience**

#### **Audit of Costs Incurred by DAI Global LLC**

On November 30, 2014, USAID awarded DAI Washington (DAI) a three-year, \$73,499,999 cost-plus-fixed-fee contract to implement the Strong Hubs for Afghan Hope and Resilience Program in Afghanistan. The program's objective is to create well-governed and fiscally sustainable Afghan municipalities that are capable of meeting the needs of Afghanistan's growing urban population. USAID modified the contract seven times, extending the period of performance to November 29, 2019, and decreasing total funding to \$62,000,000. On April 21, 2016, DAI changed its name to DAI Global LLC.

SIGAR's financial audit, performed by Crowe, reviewed \$29,510,225 charged to the contract from January 1, 2016, through November 30, 2017. Crowe discovered three material weaknesses, one significant deficiency, and one deficiency in DAI's internal controls, and four instances of noncompliance with the terms and conditions of the contract. Crowe identified \$381,764 in questioned costs charged to the contract related to these issues.

### **Financial Audit 19-45-FA: USAID's Afghanistan Capacity Building and Change Management Program-II**

#### **Audit of Costs Incurred by Volunteers for Economic Growth Alliance**

On July 10, 2014, the USAID awarded a \$19,999,989 fixed-fee cooperative agreement to Volunteers for Economic Growth Alliance (VEGA) to fund the Capacity Building and Change Management Program-II. The program's purpose was to strengthen the human and institutional capacity of Afghanistan's agricultural sector and effectively deliver public agricultural services to farmers and herders. The agreement's initial period of performance was from July 10, 2014, through July 9, 2017. USAID modified the agreement seven times, increasing the agreement's obligation amount to \$20,874,463.

SIGAR's financial audit, performed by Crowe, reviewed \$11,900,378 charged to the agreement from January 1, 2016, through July 9, 2017. Crowe discovered six material weaknesses and one significant deficiency

in VEGA's internal controls, and five instances of noncompliance with the terms and conditions of the agreement. Crowe identified \$252,720 in questioned costs charged to the agreement related to these issues.

## **Financial Audit 19-40-FA: Department of State's Afghanistan Interdiction and Support Services Program**

### **Audit of Costs Incurred by PAE Justice Support**

On March 19, 2016, the Department of State awarded a \$55,278,747 cost-plus-fixed fee contract to PAE Justice Support (PAE) to support the Afghanistan Interdiction and Support Services program. The contract's objective was to support the National Interdiction Unit and Sensitive Investigation Unit of the Afghan government's Counter Narcotics Police. The contract also supported the Afghan Counter Narcotics Justice Center and 10 U.S. government locations and properties in the International Zone in Kabul. After 17 modifications, the contract's total funding increased to \$68,194,033, and the period of performance was extended from March 17, 2017, through September 18, 2017.

SIGAR's financial audit, performed by Davis Farr LLP (Davis Farr), reviewed \$32,616,282 in costs charged to the contract from March 19, 2016, through September 18, 2017. Davis Farr discovered one significant deficiency in PAE's internal controls and one instance of noncompliance with the terms and conditions of the contract. Davis Farr identified \$160,941 in questioned costs charged to the contract related to these issues.

## **Financial Audit 19-38-FA: USAID's Strengthening Education in Afghanistan II Project**

### **Audit of Costs Incurred by The Asia Foundation**

On May 19, 2014, USAID awarded a \$29,835,920 cooperative agreement to The Asia Foundation (TAF) to support the Strengthening Education in Afghanistan II project. The project's objective is to improve institutional capacity, operations, management, and programming of educational institutions and civil society organizations in Afghanistan. The agreement's initial period of performance was from May 19, 2014, through May 18, 2019. However, USAID modified the agreement 11 times, extending the period of performance to September 30, 2020, and increasing the agreement's total estimated cost to \$44,835,920.

SIGAR's financial audit, performed by Crowe, reviewed \$14,874,126 in costs charged to the agreement from October 1, 2015, through September 30, 2017. Crowe did not identify any material weaknesses or significant deficiencies in TAF's internal controls, or any instances of noncompliance with the terms and conditions of the cooperative agreement. Accordingly, Crowe did not identify any questioned costs.

## COMPLETED INSPECTION REPORT

- Inspection Report 19-48-IP: Afghan National Police Women's Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-Related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used

## INSPECTIONS

### Inspection Report Issued

This quarter, SIGAR issued one inspection report which examined the Afghan National Police Women's Compound at the Jalalabad Regional Training Center. A list of completed and ongoing inspections can be found in Appendix C of this quarterly report.

### **Inspection Report 19-48-IP: Afghan National Police Women's Compound at the Jalalabad Regional Training Center**

**Afghan National Police Women's Compound at the Jalalabad Regional Training Center: Construction Generally Met Contract Requirements, but Fire-related Deficiencies Pose Safety Hazards and the Almost \$6.7 Million Facility Has Never Been Used**

The NATO Resolute Support Mission's Women's Participation Program provides funds to design and construct facilities for women in the Afghan National Army (ANA) and Afghan National Police (ANP). As part of the program, on September 2, 2015, the U.S. Army Corps of Engineers (USACE) awarded a \$5.7 million contract to Gurbat Daryabi Construction (GDC), an Afghan company, to design and construct a women's compound at the ANP Regional Training Center in Jalalabad, Nangarhar Province.

The women's compound would consist of nine buildings—an administration building, two classrooms, three barracks, a dining facility (DFAC), a daycare center, and a medical clinic—and 11 support facilities. USACE modified the contract five times, extending the contract's completion date from February 24, 2017, to June 14, 2017, and increasing its value to \$6.7 million. GDC completed the compound on May 25, 2017, and the Afghan Ministry of Interior (MOI) assumed responsibility for it on May 26, 2017.

SIGAR found that GDC generally constructed the facilities in accordance with contract requirements. However, two construction deficiencies in the DFAC have created safety hazards. First, GDC did not install four of the six required fire extinguishers in the DFAC, and the two it did install were not in the correct locations. Second, GDC did not install fire-rated doors and fire-rated rolling-counter doors as required. SIGAR also found that the compound has never been used and is not being maintained. The ANP never occupied the compound for security reasons and because the ANP does not have enough capable personnel to train the women. Instead, ANP women are training in Turkey.

Because the MOI has assumed responsibility for the women's compound and the construction warranty has expired, SIGAR did not make any recommendations.

# SIGAR OVERSIGHT ACTIVITIES



**A ScanEagle unmanned aerial vehicle** takes off from its pneumatic launcher. (SIGAR photo)

## Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed 32 recommendations contained in 14 performance, inspection, financial, and alert letter reports. These reports contained recommendations that resulted in the recovery of \$2,488,761 in ineligible or unsupported contract costs paid by the U.S. government.

From 2009 through June 2019, SIGAR issued 341 audits, alert letters, and inspection reports, and made 964 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 850 of these recommendations, about 88%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency has either implemented the recommendation or has otherwise appropriately addressed the issue. In some cases where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented"; this quarter, SIGAR closed two recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. This quarter, SIGAR continued to monitor agency actions on 114 open recommendations. Seventy of these recommendations have been open more than 12 months; these remain open because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

For example, in SIGAR's April 2017 report on uniforms and equipment that the Department of Defense (DOD) supplied to the ANDSF, SIGAR

# SIGAR OVERSIGHT ACTIVITIES

recommended that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command (CENTCOM) to direct the Commander of Combined Security Transition Command-Afghanistan to develop and implement corrective action plans within 90 days to improve clothing and equipment requirements forecasting models to better reflect ANA and ANP personnel, inventories, and consumption rates. In addition, in SIGAR's June 2017 report on DOD's and State's implementation of the Leahy Laws in Afghanistan, SIGAR recommended that the Secretaries of Defense and State reiterate guidance to all department personnel and contractors in Afghanistan that establishes clear reporting and training requirements related to gross violations of human rights and child sexual assault, including specific instructions on how to report a suspected incident. Recommendations from both reports remain open and unresolved.

For a complete list of open recommendations see [www.sigar.mil](http://www.sigar.mil).

## COMPLETED SPECIAL PROJECTS REVIEWS

- Review 19-47-SP: North East Power System (NEPS): USACE Did Not Properly Vet Potential Contractors Before Awarding NEPS Contracts
- Review 19-46-SP: Afghanistan Civilian Aviation: Capacity Has Improved But Challenges Remain, Including Reliance on Donor Support for Operations

## SPECIAL PROJECTS

SIGAR's Office of Special Projects was created to quickly obtain and access information necessary to fulfill SIGAR's oversight mandates; examine emerging issues; and deliver prompt, actionable reports to federal agencies and the Congress. Special Projects reports and letters focus on providing timely, credible, and useful information to Congress and the public. The directorate is made up of a team of analysts supported by investigators, lawyers, subject-matter experts, and other specialists who can quickly and jointly apply their expertise to emerging problems and questions. The team conducts a variety of assessments, producing reports on all facets of Afghanistan reconstruction.

This quarter, SIGAR's Office of Special Projects issued two review reports on contractor vetting for the North East Power System and U.S. support for Afghanistan's civilian aviation sector. A list of completed Special Projects can be found in Appendix C of this quarterly report.

### **Review 19-47-SP: North East Power System (NEPS)**

#### **USACE Did Not Properly Vet Potential Contractors Before Awarding NEPS Contracts**

This report is in response to a SIGAR investigation of NEPS, which discovered that the U.S. Army Corps of Engineers (USACE) did not properly vet bidding contractors as required by the Federal Acquisition Regulation (FAR) and DOD policy. SIGAR found that USACE awarded the NEPS Phase I contract to a contractor that falsely claimed to have prior experience. USACE also awarded the Phase II and Phase III contracts to an individual who was proposed for debarment and was the brother of the Phase I contractor, who was also proposed for debarment. USACE's failure to properly vet these contractors put the NEPS contracts at risk of waste and may have contributed to the significant delays and safety and

# SIGAR OVERSIGHT ACTIVITIES



The front entrance to Hamid Karzai International Airport in Kabul. (SIGAR photo)

reliability problems SIGAR identified in subsequent audits and inspections of NEPS projects.

Since the last NEPS contract was awarded in July 2015, DOD, CENTCOM, and USACE have taken steps to improve their procedures for the vetting of contractors. In September 2015, DOD added the requirement for contracting officers to check the System for Award Management (SAM) “at least monthly” for all active contracts. USACE included this requirement in their most recent Transatlantic Division Operations Order. In September 2018, CENTCOM mandated the use of Joint Contingency Contracting System for all contracts with an estimated value above \$50,000. These additional directives are in addition to the required use of the SAM and Federal Awardee Performance and Integrity Information System as mandated in the FAR. As a result of these actions, SIGAR did not make any recommendations but did emphasize the need for USACE contracting officers to follow procedures in the FAR as well as additional vetting procedures required by CENTCOM.

## **Review 19-46-SP: Afghanistan Civilian Aviation Capacity Has Improved But Challenges Remain, Including Reliance on Donor Support for Operations**

This report is a follow up to a 2015 SIGAR report, *Civilian Aviation: U.S. Efforts Improved Afghan Capabilities, but the Afghan Government Did Not Assume Airspace Management as Planned* (SIGAR 15-58-AR). The report corresponded roughly with the planned transfer of civilian aviation management from DOD to the Afghan government. SIGAR concluded that Afghanistan’s Civil Aviation Authority (ACAA) was not yet capable of

# SIGAR OVERSIGHT ACTIVITIES

managing civil aviation on its own, but U.S. assistance had made some progress in moving it toward self-sufficiency.

SIGAR initiated this follow-up review to determine the extent of U.S. assistance provided for Afghan civil aviation since September 2015 and to determine whether the Afghan government has made progress towards taking control of its civil aviation operations since that time. SIGAR found that since September 2015, State and USAID have dedicated approximately \$16 million in capacity, infrastructure, and technical development assistance to the ACAA. In addition, DOD has provided mentorship and training to the ACAA that was financed by NATO. Finally, the Federal Aviation Administration normalized relations with the ACAA and signed a Memorandum of Agreement to provide technical assistance.

SIGAR found that U.S. assistance helped the ACAA make progress towards rectifying institutional and training shortcomings identified in SIGAR's May 2015 audit and aided the ACAA's development of professional staff. However, the report found that while the ACAA made important strides in being able to independently carry out civil aviation operations, it has not achieved several key objectives, and remains dependent on donor assistance.

## COMPLETED LESSON LEARNED REPORT

- Lessons Learned Report 19-39-LL: Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan

## LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify lessons and make recommendations to Congress and executive agencies on ways to improve current and future reconstruction efforts. To date, the program has issued six reports. Three reports are currently in development on: U.S. government support to elections; monitoring and evaluation of reconstruction contracting; and reintegration of ex-combatants.

The issued lessons-learned reports and their companion interactive versions are posted on SIGAR's website, [www.sigar.mil](http://www.sigar.mil).

### **Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan**

On June 20, SIGAR issued its sixth Lessons Learned Program report, *Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan*. The report examines the patchwork of security sector assistance programs undertaken by dozens of U.S. entities and international partners to develop the Afghan National Defense and Security Forces (ANDSF), Ministry of Defense (MOD), and Ministry of Interior (MOI) since 2001. The report uses the Afghan experience to identify lessons that can inform U.S. policies and actions through each phase of a security sector assistance engagement in a foreign country. The report also provides recommendations for improving the impact of such efforts. These lessons are relevant for ongoing efforts in Afghanistan, where the United States may

# SIGAR OVERSIGHT ACTIVITIES

remain engaged for years to come, and for future efforts to rebuild security forces in states emerging from protracted conflict.

SIGAR's findings highlight the difficulty of conducting security sector assistance during active combat and the challenges of coordinating the efforts of an international coalition. In Afghanistan, no single person, agency, military service, or country had ultimate responsibility for all U.S. and international activities to develop the ANDSF, MOD, and MOI. The mission also lacked an enduring and comprehensive plan to guide its efforts. For the United States, security sector assistance activities largely rested with the U.S. military; however, no DOD organization or military service was assigned ownership of key aspects of the mission. Responsibilities for developing the ANDSF's capabilities were divided among multiple agencies and services, each of which assigned these tasks to advisors usually deployed for a year or less.

This report's five main chapters examine each of the core functions of the security sector assistance mission in Afghanistan: field advising, ministerial advising, equipping the force, U.S.-based training, and coordination with NATO. In addition to identifying key stakeholders responsible for these efforts, each chapter examines how personnel were selected, trained, and organized to carry out each function. Where applicable, SIGAR identifies coordination challenges and best practices. Each chapter ends with a list of key findings and recommendations specific to the core function being discussed. Essays between chapters provide a snapshot of specific coordination and synchronization issues. The conclusion, lessons, and recommendations comprise the final chapter. While each chapter can be read as a stand-alone product, taken together they illustrate the disjointed and complex matrix of activities the United States undertook to develop and support the ANDSF and the ministries that oversee it.

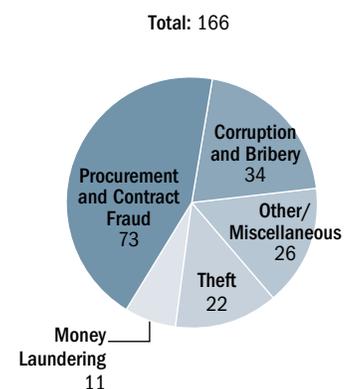
## INVESTIGATIONS

During the reporting period, SIGAR criminal investigations resulted in two guilty pleas, three sentencing, one criminal information (a formal accusation of a criminal offense made in a sworn, written accusation of a crime), \$240,000 in criminal forfeitures and restitutions, \$602,000 in seizures, and approximately \$24.5 million in savings to the U.S. government. SIGAR initiated 11 new cases and closed 13, bringing the total number of ongoing investigations to 166, as seen in Figure 2.1.

To date, SIGAR investigations have resulted in a cumulative total of 137 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total nearly \$1.6 billion.

FIGURE 2.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS, AS OF JUNE 26, 2019



Source: SIGAR Investigations Directorate, 6/26/2019.

# SIGAR OVERSIGHT ACTIVITIES



**SIGAR investigators** meet with Anti-Corruption Justice Center (ACJC) prosecutors at the new ACJC courthouse. (SIGAR photo)

## **Former CEO of Two U.S. Government Contractors Pleads Guilty to Falsifying Government Documents**

On June 19, 2019, in the Middle District of Florida, James O'Brien pleaded guilty to a four-count criminal information for making false statements to increase his companies' competitiveness.

From 2013 to 2015, O'Brien was CEO of Tamerlane Global Services and Artemis Global, which were awarded a logistics contract issued by the U.S. Transportation Command (TRANSCOM) in Afghanistan. Deployed contractors must have letters of authorization (LOAs) issued by the government agency responsible for the deployment. The LOAs serve as the contractors' authorization to be deployed, and set forth the U.S. government-provided benefits, such as military-air travel, that the contractors may utilize at no cost while deployed. LOAs authorizing the government benefits are known as "provisioned LOAs," and are factored into the cost of a contract.

TRANSCOM issued deploying Tamerlane and Artemis employees unprovisioned LOAs. O'Brien then altered the unprovisioned LOAs, including his own, to make them appear as though they were provisioned. He provided the altered LOAs to his employees who used them to utilize government-provided benefits in Afghanistan at no cost to the company.

SIGAR conducted the investigation.

## **Investigation Yields \$18.4 Million Savings to U.S. Government**

On May 9, 2019, the Department of the Army debarred Highland Al Hujaz Co. (HLH), and two affiliated companies, SI-HLH JV, a.k.a. Supreme Ideas–Highland Al Hujaz Ltd, Joint Venture and BYA International, a.k.a. BYA Inc., for a period of five years. Between 2010 and 2013, the U.S. Army Corps of

Engineers (USACE) in Afghanistan awarded multiple construction contracts to these companies for the construction and upgrades of Afghan National Army and Afghan National Police facilities. HLH and its affiliates failed to make payments to subcontractors and failed to complete performance on 14 of these contracts, resulting in terminations for default.

In 2017, HLH certified and resubmitted a settlement agreement to USACE seeking to convert terminations for default to terminations for convenience for its appeals with the Armed Services Board of Contract Appeals on four contracts. SIGAR was instrumental in assisting USACE with conducting interviews of subcontractors in Afghanistan who were impacted by this HLH settlement. Key interviews revealed that the HLH recertifications were false and, on May 13, 2019, USACE confirmed an \$18,437,247 cost avoidance in litigation for not having to pay HLH and its affiliates for settlement proposals based on the debarment.

## **U.S. Government Contractor Pleads Guilty to Fraudulent Scheme**

On June 28, 2019, in the District of South Carolina, former U.S. government contractor Antonio Jones pleaded guilty to one count of making false statements.

As part of his plea, Jones admitted to making and using a fake Department of Transportation hazardous material (HAZMAT) training certificate to help an individual get a lucrative job handling HAZMAT in Afghanistan. A South Carolina-based contractor accepted the fake HAZMAT certificate as proof that Jones' client had attended a training course prescribed by federal regulation when in fact the client had not.

Jones was charged in a 13-count indictment on December 12, 2018. The indictment alleges that he and a co-conspirator purported to offer job placement services to individuals seeking employment in Afghanistan and elsewhere. They created fake training certificates and false resumes to make their clients appear more qualified than they actually were, and used the false documents to apply for jobs on their clients' behalf.

SIGAR, the FBI, Defense Criminal Investigative Service (DCIS), and the U.S. Army Criminal Investigation Division investigated this case.

## **Three Former U.S. Army Special Forces Members Sentenced**

On June 11, 2019, in the Eastern District of North Carolina, three former members of the U.S. Army 3rd Special Forces Group, Fort Bragg, North Carolina, were sentenced for their involvement in a money theft scheme while deployed as a team in Afghanistan. Chief Warrant Officer Deric Harper, SFC Jeffrey Arthur Cook, and SFC Barry Lee Walls, were each ordered to serve three years' probation, forfeit \$40,000, and pay \$40,000 in criminal restitution.

During 2009 and 2010, the conspirators purchased a substantial number of \$1,000 money orders from Forward Operating Base Fenty and sent the funds to their spouses, electronic bank accounts, or various vendors. Investigative findings revealed that the three embezzled and stole a combined total of approximately \$90,000 from the Commander's Emergency Response Program, as well as from counterterrorism and other operational funds during their deployment.

## **Investigation Results in \$6.1 Million Cost Avoidance for U.S. Government**

On May 21, 2019, a civil settlement resulted in a cost avoidance of more than \$6.1 million for the U.S. government.

A settlement was agreed to between Supreme Group BV (Supreme), Amsterdam, Netherlands, and the North Atlantic Treaty Organization (NATO), Supreme Headquarters Allied Powers Europe (SHAPE), Mons, Belgium. The settlement was based on a claim dispute between Supreme and NATO SHAPE for work performed on a NATO Basic Ordering Agreement (BOA) for food services, catering, and ancillary services provided by Supreme to NATO-authorized customers in Afghanistan in the amount of €26 million. NATO officials advised that if settled at the initial claim amount the U.S. share would have been €6,816,641.

SIGAR and DCIS investigated the initial dispute of €26 million and due to their findings the settlement was negotiated down to €4,873,000, and the U.S. share was reduced to approximately €1,412,706. Based on the investigation and the renegotiated settlement, the U.S. government avoided payment of approximately €5,403,935 or \$6,128,062.

## **Suspensions and Debarments**

This quarter, SIGAR's suspension and debarment program referred three individuals and one entity for suspension or debarment based on evidence developed as part of investigations conducted by SIGAR in Afghanistan and the United States. These referrals bring the total number of individuals and companies referred by SIGAR since 2008 to 973, encompassing 533 individuals and 440 companies to date.

As of the end of June 2019, SIGAR's efforts to utilize suspension and debarment to address fraud, corruption and poor performance in Afghanistan have resulted in a total of 141 suspensions and 561 finalized debarments/special entity designations of individuals and companies engaged in U.S.-funded reconstruction projects. An additional 26 individuals and companies have entered into administrative compliance agreements with the U.S. government in lieu of exclusion from contracting since the initiation of the program. During the third quarter of FY 2019, SIGAR's referrals resulted in six finalized debarments and an administrative compliance agreement with two companies. One additional company

is currently in proposed debarment status, awaiting final adjudication of a debarment decision.

Suspensions and debarments are an important tool for ensuring that agencies award contracts only to responsible entities. SIGAR's program addresses three challenges posed by U.S. policy and the contingency contracting environment in Afghanistan: the need to act quickly, the limited U.S. jurisdiction over Afghan nationals and Afghan companies, and the vetting challenges inherent in the use of multiple tiers of subcontractors. SIGAR continues to look for ways to enhance the government's responses to these challenges through the innovative use of information resources and investigative assets both in Afghanistan and the United States.

SIGAR makes referrals for suspensions and debarments—actions taken by U.S. agencies to exclude companies or individuals from receiving federal contracts or assistance because of misconduct—based on completed investigations that SIGAR conducts or participates in. In most cases, SIGAR's referrals occur in the absence of acceptance of an allegation for criminal prosecution or remedial action by a contracting office and are therefore the primary remedy to address contractor misconduct.

In making referrals to agencies, SIGAR provides the basis for a suspension or debarment decision by the agency as well as all of the supporting documentation needed for an agency to defend that decision should it be challenged by the contractor at issue. Based on the evolving nature of the contracting environment in Afghanistan and the available evidence of contractor misconduct and/or poor performance, on occasion SIGAR has found it necessary to refer individuals or companies on multiple occasions for consideration by agency suspension and debarment officials.

## **Debarment of Highland Al Hujaz Co., Supreme Ideas – Highland Al Hujaz Joint Venture and BYA, International Inc.**

On May 9, 2019, the Army suspension and debarment official debarred Highland Al Hujaz Co., Supreme Ideas–Highland Al Hujaz Joint Venture, and BYA, International Inc. from contracting with the U.S. government for a period of five years, ending on April 6, 2023. This period of debarment includes the period that these companies were in proposed debarment status, beginning on April 6, 2018. The basis for this debarment decision was the failure of these companies to perform 14 construction contracts awarded by USACE between 2010 and 2013 at various locations in Afghanistan. Due to this failure to perform these contracts, valued at \$108,792,412, all were terminated for default by the USACE contracting officer. Following the final resolution of the appeals process for all 14 terminations for default, and in conjunction with evidence of multiple failures to pay subcontractors, maintain adequate records, meet financial obligations, the Army suspension and debarment official concluded that Highland Al Hujaz Co., Supreme Ideas–Highland Al Hujaz Joint Venture, and BYA,

International Inc. lacked the necessary internal controls, accounting, and financial resources to be considered presently responsible contractors.

## **Defense Logistics Agency Entry into an Administrative Agreement with ANHAM FZCO and ANHAM, U.S.A.**

On May 17, 2019, the Defense Logistics Agency (DLA) entered into an Administrative Agreement with ANHAM U.S.A. and ANHAM FZCO following the suspension of both companies on December 27, 2018. The basis for the suspension was the indictment of Abdul Huda Farouki, Mazen Farouki, and Salah Maarouf in the U.S. District Court for the District of Columbia on charges of major fraud against the United States (18 U.S.C. 1031(a)), conspiracy to violate the International Emergency Economic Powers Act (50 U.S.C. §§ 1705(a) and (c)) and conspiracy to launder money, in violation of 18 U.S.C. §§ 1956(a)(2)(A) and (h). Specifically, A.H. Farouki, M. Farouki, and Maarouf allegedly made multiple misrepresentations to DLA contracting officers for the purpose of obtaining the award for the Substance Prime Vendor-Afghanistan food service contract to ANHAM FZCO.

It was also alleged that A.H. Farouki, M. Farouki, and Maarouf utilized multiple subsidiary companies and bank accounts in the United States, Turkey, Afghanistan, Bahrain, and the United Arab Emirates in order to conceal these payments connected to ANHAM FZCO's use Iranian ports to move materials connected to this contract and its performance of the National Afghan Trucking contract, in violation of economic and trade sanctions against that country.

The Administrative Agreement was entered into after the transfer of all shares held by A.H. Farouki and Hii-Finance Corporation (a holding company owned by the Farouki family) in ANHAM FZCO and ANHAM U.S.A. to an independent trustee, eliminating A.H. Farouki's control over the companies. The Administrative Agreement also requires ANHAM FZCO and ANHAM U.S.A. to improve its ethics and compliance program, including employee training, written materials and program promotion. The agreement also imposes an Independent Monitor, responsible for evaluating ANHAM FZCO and ANHAM U.S.A. with regard to adherence to their compliance obligations, adherence to the Federal Acquisition Regulation, and overall ethics programs through quarterly reports to DLA.

The Administrative Agreement is for three years, ending on May 17, 2022. The suspensions of Abdul Huda Farouki, Mazen Farouki, and Salah Maarouf remain in effect and all continue to be excluded from contracting with the U.S. government.

## OTHER SIGAR OVERSIGHT ACTIVITIES

### **Inspector General Sopko Speaks at Center for International Private Enterprise**

On June 12, 2019, Inspector General John F. Sopko spoke at the Center for International Private Enterprise (CIPE) in Washington, DC, to discuss SIGAR's anticorruption efforts in Afghanistan. Inspector General Sopko discussed the unique nature of SIGAR's mandate and mission, discussed how early U.S. assistance efforts in Afghanistan had accelerated the corruption challenges there rather than combating them, and talked about the efficacy of ongoing anticorruption efforts being undertaken by the Afghan government and international donors. He also noted the important role the private sector has played and will continue to play in strengthening Afghanistan's economy as it attempts to reduce its dependence on donor assistance. In addition to CIPE senior leaders and staff, representatives from the International Republican Institute, National Democratic Institute, Internews, the National Endowment for Democracy, and the American Bar Association's Rule of Law Initiative were in attendance.

### **Deputy Inspector General Gene Aloise and Senior Audit Manager Eugene Gray Speak at the International Audit and Integrity Group (IAIG)**

On May 27 and May 29, 2019, SIGAR representatives addressed the IAIG's fourth annual conference, in Frankfurt, Germany. Deputy Inspector General Gene Aloise spoke to an international audience of government, international organization, and nongovernmental organization auditors and investigators. Deputy IG Aloise's remarks focused on SIGAR's approach to risk management in Afghanistan including the agency's 2019 *High Risk List* involving serious threats to the U.S. reconstruction effort in Afghanistan, proper internal controls for auditing and working in a high risk environment, and risks with different international financing instruments supporting the reconstruction effort, such as bilateral direct on-budget support to the Afghan government.

Eugene Gray, Senior Audit Manager, also spoke at the conference. Mr. Gray's remarks focused on how countries and international organizations can improve oversight of international trust funds. Mr. Gray discussed themes from SIGAR's 2018 performance audit of the World Bank's Afghanistan Reconstruction Trust Fund (ARTF), the World Bank's steps to address SIGAR's report recommendations, suggestions for bilateral donor oversight of an international organization's administration of a trust fund, and the history of trust funds supporting the Afghanistan reconstruction effort.

### OTHER SIGAR OVERSIGHT ACTIVITIES

- Inspector General Sopko Speaks at Center for International Private Enterprise
- Deputy Inspector General Gene Aloise and Senior Audit Manager Eugene Gray Speak at the International Audit and Integrity Group
- Quarterly Highlight: SIGAR Lessons Learned Program Report Featured at NATO Conference



**SIGAR Lessons Learned** project lead James Cunningham, second from left, on a panel discussing how lessons learned in Afghanistan can be applied to other missions. (SIGAR photo)

## SIGAR LESSONS LEARNED REPORT FEATURED AT NATO CONFERENCE

On June 20, 2019, NATO hosted an all-day event at NATO Headquarters in Brussels featuring SIGAR's recently released lessons learned report, *Divided Responsibility: Lessons from U.S. Security Sector Assistance Efforts in Afghanistan*. Approximately 100 attendees from various international organizations, European think tanks, and NATO directorates attended the event, which consisted of three panels, each focused on a particular aspect of the international community's efforts to develop foreign security forces in Afghanistan and elsewhere.

NATO Deputy Secretary-General Rose Gottemoeller provided the opening remarks, and Inspector General John F. Sopko delivered the event's keynote address. In his remarks, IG Sopko spoke of SIGAR's unique mandate and role, and of the various benefits and drawbacks associated with the NATO-led security sector assistance effort in Afghanistan. He emphasized that the purpose of the report is not to criticize NATO's substantial efforts and contributions, but to identify challenges that have bedeviled the security assistance effort in Afghanistan in order to improve future missions.

Deputy Inspector General Gene Aloise and Lessons Learned Project Lead James Cunningham also spoke on the event's panels. Deputy IG Aloise highlighted the challenges that occur when efforts are not sufficiently coordinated across organizations, illustrating this point by discussing one of the more glaring weaknesses in security sector assistance efforts: the development of civil police. James Cunningham reviewed the report's key findings and recommendations.

Cunningham outlined the shortcomings associated with the U.S. and NATO approach to security sector assistance in Afghanistan, such as not assigning organizations responsibility for key functions, implementing a command-and-control structure that did not consistently link ministerial and tactical advising efforts, and not having a comprehensive, enduring plan to guide all efforts. IG Sopko delivered the event's closing remarks.

# SIGAR OVERSIGHT ACTIVITIES

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## **SIGAR BUDGET**

SIGAR is fully funded through September 30, 2019, under the Consolidated Appropriations Act, 2019, H.J. Res. 31, which provides the agency full funding of \$54.9 million. The budget supports SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, and Research and Analysis Directorates, as well as its Office of Special Projects and the Lessons Learned Program.

## **SIGAR STAFF**

SIGAR's staff count remained steady since the last report to Congress, with 185 employees on board at the end of the quarter: 19 SIGAR employees were at the U.S. Embassy Kabul and two were at Bagram Airfield. SIGAR employed five Afghan nationals in its Kabul office to support the Investigations and Audits Directorates. In addition, SIGAR supplements its resident staff with personnel assigned to short-term temporary duty in Afghanistan. This quarter, SIGAR had 12 employees on temporary duty in Afghanistan for a total of 118 days.

“It is crucial to include not just the Taliban and the government [at the negotiating table], but also representatives of opposition parties, civil society, including women and youth.”

—*Secretary of State Michael Pompeo*