

# 2 SIGAR OVERSIGHT



# SIGAR OVERSIGHT CONTENTS

<b>Quarterly Highlight: SIGAR’s Response to the Global COVID-19 Pandemic</b>	<b>12</b>
<b>Audits</b>	<b>13</b>
<b>Inspections</b>	<b>20</b>
<b>Special Projects</b>	<b>23</b>
<b>Lessons Learned</b>	<b>25</b>
<b>Investigations</b>	<b>25</b>
<b>Other SIGAR Oversight Activities</b>	<b>27</b>
<b>Quarterly Highlight: Inspector General Sopko Makes Working Trip to Kabul Before Lockdown</b>	<b>28</b>
<b>SIGAR Budget</b>	<b>31</b>
<b>SIGAR Staff</b>	<b>31</b>

**Photo on previous page**

U.S. Senator Rand Paul, left, Inspector General Sopko, center, and Ambassador (Ret.) Richard Boucher, right, confer at the Capitol after a February 11, 2020, hearing. (Office of Senator Rand Paul photo)

## SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 11 products. SIGAR work to date has identified approximately \$3.0 billion in savings for the U.S. taxpayer.

SIGAR issued one performance audit report and one evaluation report this quarter. Specifically, the performance audit reviewed the oversight of funds provided to the American University of Afghanistan (AUAF) by the U.S. Agency for International Development (USAID), the Department of State (State), and the Department of Defense (DOD). The evaluation found that DOD implemented less than 40% of SIGAR's recommendations between July 1, 2014, and July 31, 2019, and the department lacks a system for tracking recommendations. SIGAR also issued two inspection reports examining USAID's Power Transmission Expansion and Connectivity (PTEC) project in Afghanistan and the Afghan Ministry of Commerce and Industries' replacement building in Kunduz Province.

SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan. These financial audits covered a range of topics including the Regional Agricultural Development Program, Challenge Tuberculosis Project, and Sustaining Health Outcomes through the Private Sector Plus Program in Afghanistan, and identified \$4,857 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

This quarter, SIGAR's Office of Special Projects issued two reports. One quantifies the number of people killed, wounded, and kidnapped while performing reconstruction and stabilization activities in Afghanistan. The other reviews findings from site visits to 269 U.S.-supported health clinics and hospitals.

During the reporting period, SIGAR criminal investigations resulted in two criminal charges, one arrest, two guilty pleas, one sentencing, and over \$153,000 in criminal restitutions. Other results from investigations occurring during the quarter cannot be reported at this time as it would interfere with ongoing investigations. These results will be reported in the next quarter. SIGAR initiated five new cases and closed 25, bringing the total number of ongoing investigations to 125.

### COMPLETED PERFORMANCE AUDIT

- Performance Audit 20-33-AR: The American University of Afghanistan: State and USAID Have Taken Action to Address Concerns with the Management, Processes, and Systems at the University

### COMPLETED EVALUATION

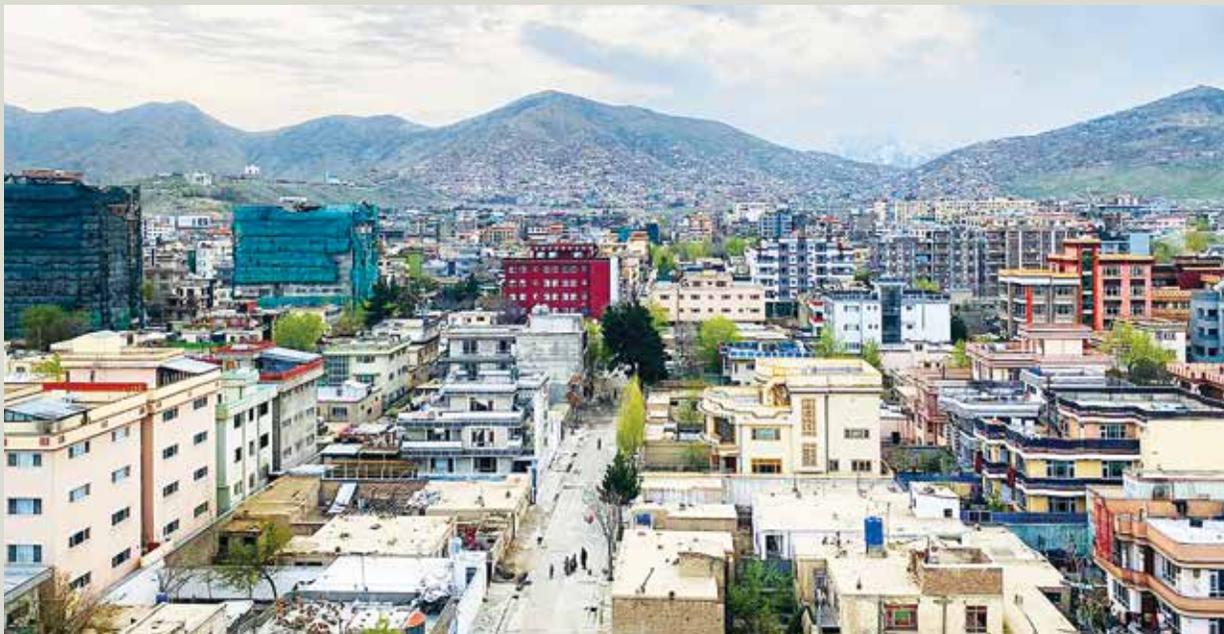
- Evaluation 20-35-IP: Department of Defense: DOD Implemented Less than 40 Percent of Recommendations from SIGAR's Audits and Inspections Directorate and Does Not Have a System for Tracking Them

### COMPLETED FINANCIAL AUDITS

- Financial Audit 20-29-FA: USAID's Challenge Tuberculosis Project in Afghanistan: Audit of Costs Incurred by KNCV Tuberculosis Foundation
- Financial Audit 20-31-FA: USAID's Assessment of Learning Outcomes and Social Effects of Community-Based Education in Afghanistan Project: Audit of Costs Incurred by New York University
- Financial Audit 20-32-FA: Department of Defense's Efforts to Maintain, Operate, and Sustain the Afghan Automated Biometrics Identification System: Audit of Costs Incurred by the Ideal Innovations Inc.
- Financial Audit 20-34-FA: USAID's Regional Agricultural Development Program-South in Afghanistan: Audit of Costs Incurred by Chemonics International Inc.
- Financial Audit 20-36-FA: USAID's Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) Program in Afghanistan: Audit of Costs Incurred by Abt Associates Inc.

*Continued on the next page*

## SIGAR'S RESPONSE TO THE GLOBAL COVID-19 PANDEMIC



**The streets of Khair Khana** neighborhood in Kabul's Qala-e-Najara area are quiet, as people stay at home following a citywide lockdown to combat the spread of COVID-19. (UNAMA photo)

Despite the impact of the COVID-19 pandemic and the associated U.S. and Afghan public-health restrictions, SIGAR continues to work to protect U.S. funds in Afghanistan. With two staffers remaining at Embassy Kabul, SIGAR at the time of this report's publication was the only U.S. oversight agency with a presence in Afghanistan. The rest of SIGAR's Kabul-based personnel have been temporarily relocated to the United States, where they are successfully implementing mandatory telework. U.S.-based staff have also been instructed to work from home whenever possible.

Although the agency's ability to travel or conduct field research is temporarily restricted, SIGAR continues to research and write its quarterly, audit, inspection, special project, and lessons-learned reports. Recognizing the limitations and challenges facing other federal departments and agencies due to COVID-19, SIGAR has extended several deadlines for agency feedback on many of its products. Security and public-health restrictions have also made it impossible for SIGAR to produce a classified annex to this quarterly report.

Until normal government operations resume, SIGAR's Investigations Directorate is utilizing remote access to secure IT networks to conduct interviews and document reporting. Investigators are in regular contact with other government agencies and trial attorneys to advance investigative and prosecutorial progress. Despite unavoidable scheduling delays, SIGAR Investigations is making every effort to continue protecting U.S. taxpayers.

## AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 11 ongoing performance audits and 39 ongoing financial audits.

### Audit Reports Issued

SIGAR issued one performance audit report and one evaluation report this quarter. A list of completed and ongoing performance audits and evaluations can be found in Appendix C of this quarterly report.

### Performance Audit 20-33-AR: The American University of Afghanistan

#### State and USAID Have Taken Action to Address Concerns with the Management, Processes, and Systems at the University

One of the U.S. government's largest efforts to advance Afghanistan's higher education system is its 14-year investment in the American University of Afghanistan (AUAF) in Kabul. From February 2005 through May 2019, USAID, State, and DOD cumulatively invested about \$167.3 million in the AUAF. However, since May 2007, USAID, SIGAR, and others have issued or commissioned dozens of reports on the AUAF, some of which highlighted AUAF weakness in financial management, human resources, and overall university operations.

SIGAR found that for over a decade AUAF has experienced problems with its financial reporting, management responsiveness, and staffing. Three assessments commissioned by USAID and released in 2016 identified multiple issues at AUAF, including serious problems with leadership; deficiencies in audits, student affairs, human resources, asset management, information technology, accounting and financial management, and security functions; a decline in the overall quality of the university's academic programs; and concerns with financial self-sustainability.

Problems at the AUAF persisted after the release of the 2016 assessments because the university failed to take action to correct its deficiencies. Meanwhile, USAID continued to provide, and even increased, funding to AUAF. U.S. officials SIGAR interviewed stated that the AUAF is viewed as a symbol of the U.S. government's commitment to Afghanistan, and believe the university's failure would be detrimental to U.S. national security interests. Thirteen USAID officials with whom SIGAR spoke cited AUAF's political significance as a reason for continued U.S. support. According to USAID's deputy assistant administrator for the Office of Afghanistan and Pakistan Affairs, support for AUAF is atypical because AUAF has high symbolic importance.

In 2017, The Asia Foundation released a follow-up assessment that found AUAF continued to have difficulties with accounting, financial management, procurement, and human resources. The assessment highlighted the

*Continued from the previous page*

### COMPLETED INSPECTION

- Inspection Report 20-27-IP: USAID's Power Transmission Expansion and Connectivity Project in Afghanistan: The Ghazni and Sayedabad Substations are Complete, but Construction Deficiencies Create Safety Hazards and Could Disrupt Electrical Power
- Inspection Report 20-30-IP: Afghan Ministry of Commerce and Industries Replacement Building in Kunduz Province: Some Construction Deficiencies Were Not Addressed and the \$3.5 Million Building May Not be in Use

### COMPLETED SPECIAL PROJECTS

- Review 20-25-SP: Human Cost of Reconstruction in Afghanistan
- Review 20-28-SP: Health Facilities in Afghanistan: Observations from Site Visits at 269 Clinics and Hospitals

### COMPLETED PERFORMANCE AUDIT

- Performance Audit 20-33-AR: The American University of Afghanistan: State and USAID Have Taken Action to Address Concerns with the Management, Processes, and Systems at the University

# SIGAR OVERSIGHT ACTIVITIES



**American University of Afghanistan (AUAF)** campus building in Kabul. (U.S. government photo)

university’s ongoing inability to hire key staff, such as a chief financial officer or individuals to fill internal-audit and compliance positions; the weak processes of the finance, human resource, and procurement departments; and an “overall culture of the organization [that] exhibits a reluctance to change behavior, even when significant problems have been repeatedly identified.” Despite these issues, USAID approved a modification of their cooperative agreement in August 2019, which resulted in an additional \$18.5 million for the university through May 2020.

USAID, State, and DOD were responsible for conducting oversight of their respective funding agreements with the AUAF. SIGAR found that although all three conducted oversight, their actions did not resolve problems with the university’s administrative processes, financial controls, and overall management.

USAID has provided \$137.8 million to AUAF, mostly to support university operations. At various points, USAID officials raised concerns about the university’s administration of this funding, but AUAF’s management and board of trustees did not adequately address them. In 2016, USAID issued a corrective-action letter to AUAF, stating that USAID had significant concerns over its security, financial management, and academic quality, and linking these weaknesses to university management and its board of trustees. USAID’s corrective-action letter said that USAID would suspend funding for the university under its cooperative agreement if AUAF did not address the concerns.

State has provided \$19.1 million to AUAF, largely for scholarships to university students and to develop and strengthen AUAF’s legal-studies program. SIGAR found that State took timely action in response to concerns it identified with AUAF operations and practices. For example, State took action when it discovered AUAF was charging State for scholarships based on a tuition rate that was 26% higher than was charged to students not

# SIGAR OVERSIGHT ACTIVITIES

receiving State-funded scholarships. In another case, State discovered that the director of the AUAF's Women's Center, which State supported under one of its grants, had a history of unethical behavior and mismanagement. State officials recommended firing the center's director and two family members; university officials agreed.

DOD has provided \$10.4 million to AUAF, awarding three grants to Friends of the AUAF to support construction of the Women's Center and the establishment of business-innovation hubs in Kabul and Herat, and one Commander's Emergency Response Program project. DOD provided some limited evidence that it conducted oversight of those funds, but SIGAR cannot conclude what actions DOD officials took in response to that oversight because of the lack of supporting documentation from DOD and the length of time since the projects were implemented.

Although issues were identified with the university's security, management, processes, and systems, AUAF has made progress towards the goals of expanding opportunities for women and increasing its overall academic achievement. For example, one of USAID's goals from its 2008 agreement with AUAF was to increase the number of full-time undergraduate students from 256 to 750, and to increase female enrollment to 30% of the student body. AUAF reported in August 2013 that enrollment had expanded to 786 students; women represented 31% of the overall student enrollment and 50% of the incoming freshman class. By spring 2018, women accounted for 42% of AUAF's enrollment, according to USAID. As of November 2018, State reported that 194 female scholarship recipients were enrolled at the university, and that 136 women had earned degrees. Additionally, in February 2018, AUAF became the first university in Afghanistan to receive accreditation from the Afghan Ministry of Higher Education.

Despite this progress, the university did not achieve self-sufficiency—a goal promoted by USAID, State, and DOD. In 2010, U.S. government funding covered 68% of the university's operating expenses. To assist in achieving the goal of financial self-sufficiency, USAID's 2013 agreement with AUAF stated the university should decrease institutional costs per student by 20%, increase revenues from tuition and fees by more than 25%, or boost non-U.S. government funding by over 100%. A 2016 independent assessment of the AUAF commissioned by USAID determined the university did not make progress on these outcomes and would not achieve financial sustainability in the near future.

Although challenges remain for making AUAF a responsible recipient and manager of U.S. funds, SIGAR recognizes the importance of Afghans having access to a quality, local institution of higher education, especially Afghan women. The March 2019 administrative agreement between USAID and the university requires that AUAF improve its managerial, financial, and administrative processes, and includes reforms needed to protect the U.S. investment. SIGAR is not making recommendations in this report because it is too early to assess the improvements that may be realized from the agreement.

## COMPLETED EVALUATION

- Evaluation 20-35-IP: Department of Defense: DOD Implemented Less than 40 Percent of Recommendations from SIGAR's Audits and Inspections Directorate and Does Not Have a System for Tracking Them

### Evaluation 20-35-IP: Department of Defense: DOD Implemented Less than 40 Percent of Recommendations from SIGAR's Audits and Inspections Directorate and Does Not Have a System for Tracking Them

SIGAR found that DOD implemented less than 40% of SIGAR's Audits and Inspections Directorate recommendations between July 1, 2014, and July 31, 2019. During that period, SIGAR issued 100 audit and inspection reports to DOD, with 69 of those reports making 219 recommendations. Of the 219 recommendations, DOD implemented 84, and did not implement 52, while 83 remain open. SIGAR closed 52 recommendations as not implemented because (1) DOD did not concur with the recommendation and did not take steps to address it; (2) DOD's actions did not meet the intent of the recommendation or DOD could not provide evidence that it implemented the recommendation; or (3) DOD did not take action in a timely manner, and the recommendation was closed because of inaction.

SIGAR also found that DOD did not resolve recommendations within the 12 months required by the Federal Acquisition Streamlining Act (as amended), in part because DOD does not have the required top-level audit follow-up official to handle SIGAR recommendations or a system to track recommendations through resolution. Further, DOD has not established standard procedures to ensure that follow-up records include written plans for corrective action with specified action dates, where appropriate, as required. As a result, DOD cannot ensure the prompt and proper resolution and implementation of audit recommendations.

SIGAR made two recommendations. To comply with guidance from the Office of Management and Budget (OMB) and to ensure that recommendations made to DOD are resolved in a timely manner, SIGAR recommended that the Secretary of Defense: (1) designate a top-level audit follow-up official, in compliance with OMB Circular A-50, who should ensure that DOD responds to SIGAR recommendations in a timely manner; and (2) establish a system to regularly follow up on SIGAR's recommendations with a process that, at a minimum, documents corrective actions, taken or planned to be taken, within specified timeframes, and that ensures disagreements are resolved.

TABLE 2.1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
160 completed audits	\$8.10
39 ongoing audits	0.82
<b>Total</b>	<b>\$8.92</b>

Note: Numbers have been rounded. Coverage includes auditable costs incurred by implementers through 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 OVERSIGHT ACTIVITIES

This quarter, SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan, in addition to 39 ongoing financial audits with over \$823 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.

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 \$433 million in **questioned costs** and \$364,907 in unremitted interest on advanced federal funds or other revenue amounts payable to the government. As of March 31, 2020, funding agencies had disallowed more than \$27 million in questioned amounts, which are thereby 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 also have identified and reported 512 compliance findings and 552 internal-control findings to the auditees and funding agencies.

## Financial Audit Reports Issued

The five financial audits completed in this quarter identified \$4,857 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

### Financial Audit 20-34-FA: USAID's Regional Agricultural Development Program—South in Afghanistan Audit of Costs Incurred by Chemonics International Inc.

On October 7, 2013, USAID awarded a five-year, \$125,075,172 cost-plus-fixed-fee completion contract to Chemonics International Inc. The contract required Chemonics to implement an agricultural program in Afghanistan called the Regional Agricultural Development Program—South. The program's objective was to improve food and economic security for rural Afghans by strengthening access to food, blocking support to insurgent elements through a reduction in poppy production, and increasing profits from agribusiness. After 14 modifications, the contract's total funding decreased to \$108,514,339, and the end date of the period of performance was changed from October 6, 2018, to November 20, 2017.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$53,510,706 in costs charged to the contract from January 1, 2016, through November 20, 2017. The auditors identified three material weaknesses in Chemonics's internal controls and two instances of noncompliance with the terms of the contract and government regulations. Crowe identified \$3,042 in questioned costs charged to the contract related to these issues.

**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).

## COMPLETED FINANCIAL AUDITS

- Financial Audit 20-34-FA: USAID's Regional Agricultural Development Program—South in Afghanistan: Audit of Costs Incurred by Chemonics International Inc.
- Financial Audit 20-31-FA: USAID's Assessment of Learning Outcomes and Social Effects of Community-Based Education in Afghanistan Project: Audit of Costs Incurred by New York University
- Financial Audit 20-29-FA: USAID's Challenge Tuberculosis Project in Afghanistan: Audit of Costs Incurred by KNCV Tuberculosis Foundation
- Financial Audit 20-32-FA: Department of Defense's Efforts to Maintain, Operate, and Sustain the Afghan Automated Biometrics Identification System: Audit of Costs Incurred by the Ideal Innovations Inc.
- Financial Audit 20-36-FA: USAID's Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) Program in Afghanistan: Audit of Costs Incurred by Abt Associates Inc.

## **Financial Audit 20-31-FA: USAID’s Assessment of Learning Outcomes and Social Effects of Community-Based Education in Afghanistan Project**

### **Audit of Costs Incurred by New York University**

On November 10, 2013, USAID awarded New York University (NYU) a four-year grant worth \$2,799,228 to fund the Assessment of Learning Outcomes and Social Effects of Community-Based Education in Afghanistan Project. The assessment examined how well community-based schools helped children in Afghanistan learn core subjects such as literacy and math. The initial period of performance began on January 1, 2014, and ran through December 31, 2017. USAID modified the award eight times to increase the total amount of the grant to \$6,288,391 and extend the period of performance through December 31, 2018.

SIGAR’s financial audit, performed by Crowe LLP, reviewed \$1,361,403 in costs incurred from September 1, 2017, through December 31, 2018. The auditors found one material weakness and three significant deficiencies in NYU’s internal controls, and three instances of noncompliance with the terms of the grant. Crowe identified \$1,815 in questioned costs charged to the grant related to these issues.

## **Financial Audit 20-29-FA: USAID’s Challenge Tuberculosis Project in Afghanistan**

### **Audit of Costs Incurred by KNCV Tuberculosis Foundation**

On September 30, 2014, USAID awarded the KNCV Tuberculosis Foundation a five-year, \$524,754,500 cooperative agreement to support the Challenge Tuberculosis (TB) project worldwide. KNCV is working with Management Sciences for Health, a global nonprofit organization, to implement the portion of the project in Afghanistan. Challenge TB supports the detection and treatment of tuberculosis across the country. The initial period of performance began on September 30, 2014, and ran through September 29, 2019. USAID modified the agreement 31 times and extended the period of performance through March 31, 2020.

SIGAR’s financial audit, performed by Crowe LLP, reviewed \$4,241,807 in costs that KNCV incurred from October 1, 2017, through September 30, 2018. The auditors did not identify any material weaknesses or significant deficiencies in KNCV’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.

## **Financial Audit 20-32-FA: Department of Defense's Efforts to Maintain, Operate, and Sustain the Afghan Automated Biometrics Identification System**

### **Audit of Costs Incurred by Ideal Innovations Inc.**

Between 2015 and 2017, the Department of Defense, through the United States Navy's Space and Naval Warfare Systems Command (renamed the Naval Information Warfare Systems Command in 2019), awarded two cost-plus-fixed-fee contracts for a total estimated cost of \$9,845,917 to Ideal Innovations Inc. The contracts' objectives were to maintain, operate, and sustain the Afghan Automated Biometrics Identification System. The first contract totaled \$5,952,023, and had a period of performance from July 16, 2015, to September 30, 2016. The second totaled \$3,893,894, and had a period of performance from November 15, 2017, to September 30, 2018. The department modified the first contract seven times, which extended the first contract's period of performance to November 21, 2017, and increased funding by \$4,941,871. The department modified the second contract twice; neither modification affected the period of performance or contract cost.

SIGAR's financial audit, performed by CohnReznick LLP, reviewed the two contracts for a total cost of \$14,423,703 from July 16, 2015, through September 30, 2018. The auditors did not identify any material weaknesses or significant deficiencies in Ideal Innovations' internal controls, or any instances of noncompliance with the terms and conditions of the contracts. Accordingly, CohnReznick did not identify any questioned costs.

## **Financial Audit 20-36-FA: USAID's Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) Program in Afghanistan**

### **Audit of Costs Incurred by Abt Associates Inc.**

On September 23, 2015, USAID awarded a five-year, \$149,980,950 cooperative agreement to Abt Associates Inc. to support the Health Private Sector Flagship Improving Health Outcomes through the Private Sector Program. A modification changed the name of the program to Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) Program. The program's objective is to engage the private sector in improving health outcomes in areas such as maternal and child health, and family planning in developing countries. Under the cooperative agreement, Abt Associates Inc. was obliged to contribute \$37,495,237 in cost sharing. Sixteen modifications ranging from \$0 to \$10,000,000, provided incremental funding and increased the total amount provided for Afghanistan. The period of performance remained from October 1, 2015, through September 30, 2020.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$3,405,283 in costs, which included \$600,958 in cost sharing, charged to the cooperative agreement from January 1, 2018, through December 31, 2018.

The auditors did not identify any material weaknesses or significant deficiencies in Abt's internal controls, or any instances of noncompliance with the terms and conditions of the cooperative agreement. Accordingly, Davis Farr did not identify any questioned costs.

## COMPLETED INSPECTIONS

- Inspection 20-27-IP: USAID's Power Transmission Expansion and Connectivity Project in Afghanistan: The Ghazni and Sayedabad Substations are Complete, but Construction Deficiencies Create Safety Hazards and Could Disrupt Electrical Power
- Inspection 20-30-IP: Afghan Ministry of Commerce and Industries Replacement Building in Kunduz Province: Some Construction Deficiencies Were Not Addressed and the \$3.5 Million Building May Not be in Use

## INSPECTIONS

### Inspection Reports Issued

SIGAR issued two inspection reports this quarter. A list of completed and ongoing inspections can be found in Appendix C of this quarterly report.

### **Inspection 20-27-IP: USAID's Power Transmission Expansion and Connectivity Project in Afghanistan** **The Ghazni and Sayedabad Substations are Complete, but Construction Deficiencies Create Safety Hazards and Could Disrupt Electrical Power**

On December 5, 2012, the U.S. Agency for International Development (USAID) issued an implementation letter for the Power Transmission Expansion and Connectivity (PTEC) project in Afghanistan. Da Afghanistan Breshna Sherkat (DABS), the Afghan government's power utility, is responsible for implementing PTEC in collaboration with the Afghan Ministry of Finance.

SIGAR inspectors found that KEC International Limited (KEC) had completed the Ghazni and Sayedabad substations. However, they identified eight construction deficiencies and 34 punch list items that KEC had not corrected. These deficiencies were caused by KEC not adhering to the contract requirements. The deficiencies created safety hazards and could disrupt the flow of electricity to Afghan citizens and businesses.

In December 2018, SIGAR advised USAID and its management support contractor, Tetra Tech Inc., of these deficiencies so KEC could address them before the warranty expired on March 10, 2019. In July 2019, SIGAR conducted a follow-up site visit to the substations and found that KEC had not corrected the eight construction deficiencies identified or 11 of the punch-list items. USAID officials told SIGAR that DABS has not fully paid KEC for the contract because the final invoice for \$1,002,525.71 is still under review.

SIGAR made three recommendations that the USAID Mission Director for Afghanistan, in coordination with Tetra Tech Inc., work with DABS and the Afghan Ministry of Finance to (1) direct KEC to correct the construction deficiencies; (2) direct KEC to correct the remaining punch list items at both substations; and (3) withhold the final invoice payment until KEC corrects the construction deficiencies and punch-list items, and, if they are not corrected, return the withheld funds to the U.S. Treasury or use the funds to complete the work with another contractor.



**Power transformers** and other infrastructure at the PTEC Salang substation. (SIGAR photo)

## **Inspection 20-30-IP: Afghan Ministry of Commerce and Industries Replacement Building in Kunduz Province Some Construction Deficiencies Were Not Addressed and the \$3.5 Million Building May Not be in Use**

In September 2016, the U.S. Army Corps of Engineers (USACE) awarded a \$3.2 million firm-fixed-price contract to Technologists Inc. (TI), a U.S. company, to design and construct a building for the Ministry of Commerce and Industries (MOCI), whose existing building was damaged by a U.S. air strike in October 2015. The contract also required TI to clear mines and unexploded ordnance, demolish and remove all debris, and conduct a geotechnical investigation and topographical site survey. Following three contract modifications, the contract value increased to \$3.5 million.

SIGAR inspectors found that TI generally constructed the building according to contract requirements. However, they identified five construction deficiencies involving (1) building expansion joints not filled with the required material, (2) p-traps (plumbing traps that prevent sewage gases from entering buildings while allowing waste materials to flow through) improperly installed under sinks, (3) uninsulated hot-water pipes, (4) counterfeit fire extinguishers, and (5) missing electrical-cable identification tags. After alerting USACE to the deficiencies in May 2019, USACE stated that it would direct TI to correct four of the five deficiencies. However, during an August 2019 follow-up inspection, SIGAR inspectors found that TI had addressed only one of the five deficiencies.

SIGAR also found that neither USACE nor U.S. Forces-Afghanistan (USFOR-A) followed transfer, acceptance, and warranty procedures. USACE determined that the project was ready for transfer to USFOR-A

on June 22, 2018, which began the one-year construction warranty period. However, USFOR-A did not transfer the replacement building to the MOCI until March 20, 2019. This resulted in MOCI receiving only about three months of warranty coverage on the building and its systems. Further, during the more than eight-month delay in transferring the building, the U.S. government spent over \$250,000 on security and maintenance services for it. During an August 2019 site visit, SIGAR inspectors found that the MOCI replacement building had not been used since its completion in June 2018. Although SIGAR inquired in October 2019, USFOR-A had not responded about whether the building is currently in use.

SIGAR made two recommendations that the Commander of U.S. Forces-Afghanistan (1) notify the MOCI of the replacement building's construction deficiencies so the ministry can take whatever action it deems appropriate to (a) fill the expansion joints with proper sealant, (b) install p-traps in the correct locations, (c) insulate the hot-water pipes, and (d) replace the counterfeit fire extinguishers; and (2) determine whether the Afghan government is currently using the building, and, if not, work with the MOCI to develop a plan to utilize the building.

## 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 22 recommendations contained in 11 performance-audit, inspection, and financial-audit reports.

From 2009 through March 2020, SIGAR issued 377 audits, alert letters, and inspection reports, and made 1,053 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 916 of these recommendations, about 87%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has 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 one recommendation 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 137 open recommendations. Eighty of these recommendations have been open for more than 12 months 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 a complete list of open recommendations, see [www.sigar.mil](http://www.sigar.mil).

## 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 on all facets of Afghanistan reconstruction. The directorate comprises 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.

This quarter, SIGAR's Office of Special Projects issued two review reports. A list of completed Special Projects can be found in Appendix C of this quarterly report.

### Review 20-25-SP: Human Cost of Reconstruction in Afghanistan

This report quantifies the number of people killed, wounded, and kidnapped while performing reconstruction and stabilization activities in Afghanistan. It is the first authoritative, comprehensive list of military, civilian, and contractor casualties related to reconstruction or stabilization activities. To provide the most comprehensive estimate of the number of casualties that occurred on reconstruction and stabilization-related missions, SIGAR reviewed multiple casualty-related sources, including information provided by the Departments of Defense, State, and Labor, the U.S. Agency for International Development (USAID), the U.S. Army Corps of Engineers (USACE), U.S. Central Command, the Joint Improvised-Threat Defeat Organization (JIDO), the University of Maryland's Global Terrorism Database, Humanitarian Outcome's Aid Worker Security database, and several open sources.

SIGAR conservatively identified 5,135 casualties in Afghanistan that occurred while conducting reconstruction or stabilization missions, from then-President Bush's formal announcement of the beginning of the reconstruction mission in Afghanistan on April 17, 2002, to December 31, 2018. This total includes 2,214 killed and 2,921 wounded. A further 1,182 individuals were identified as kidnapped or missing. At least 284 Americans were killed in Afghanistan while performing reconstruction or stabilization missions. This includes 216 of the 1,888 U.S. service members killed as a result of hostile actions and 68 U.S. civilians (government employees and contractors). An additional 245 service members and 76 civilians were wounded.

This review was strictly limited to hostile casualties that occurred while soldiers, civilians, and contractors were conducting reconstruction and stabilization activities to include the train, advise, and assist missions. It did not include casualties that occurred during combat and counter-terrorism missions, such as patrols, raids, and ambushes; casualties that occurred

#### COMPLETED SPECIAL PROJECTS

- Review 20-25-SP: Human Cost of Reconstruction in Afghanistan
- Review 20-28-SP: Health Facilities in Afghanistan: Observations from Site Visits at 269 Clinics and Hospitals

# SIGAR OVERSIGHT ACTIVITIES



**Structural damage** at a clinic in Khost Province. (SIGAR photo)

during combat support missions unrelated to reconstruction, such as key leader engagements (KLEs) with Afghan village elders to gain intelligence or establish relationships; or casualties that occurred from accidents, suicides, homicides, or natural causes.

SIGAR received technical comments on a draft of this report from the U.S. Army Corps of Engineers, Department of State, Department of Defense, the Combined Security Transition Command-Afghanistan (CSTC-A), U.S. Central Command, and the Defense Manpower Data Center (DMDC), which were all incorporated in the final report as appropriate. SIGAR also received written comments from USAID. USAID commented that they take “very seriously any casualty incidents involving its implementing partners” and thanked SIGAR for exploring this important topic.

## **Review 20-28-SP: Health Facilities in Afghanistan: Observations from Site Visits at 269 Clinics and Hospitals**

This review summarizes findings from site visits at 269 health facilities across 10 provinces in Afghanistan. Of these, all but one were observed to possess a pharmacy in use. From July 2015 through October 2018, SIGAR visited 269 health facilities in 10 provinces to confirm their operational status and to assess their condition. SIGAR issued 10 reports and two alert letters addressing the condition of these facilities.

During these site visits, SIGAR noted structural and operational issues such as physical damage, and lack of consistent access to electricity and drinking water. Some of these deficiencies could potentially affect safety and may negatively impact the provision of health services. Additionally, SIGAR observed that many facilities rely on incinerators to dispose of

# SIGAR OVERSIGHT ACTIVITIES

medical waste and that in some cases, these incinerators were potentially hazardous to staff or patients due to their location and poor condition.

USAID stated in their reply that SIGAR has corroborated the progress that has been made to expand the presence of female health workers in facilities and highlighted infrastructure challenges. They stated that they will share the report with the Ministry of Public Health and the World Bank as the Afghanistan Reconstruction Trust Fund supports public health facilities.

## 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 seven reports. Four reports are currently in development on U.S. government support to elections, monitoring and evaluation of reconstruction contracting, efforts to advance and empower women and girls, and a report on police and corrections. Issued lessons-learned reports and their companion interactive versions are posted on SIGAR's website, [www.sigar.mil](http://www.sigar.mil).

## INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in two criminal charges, one arrest, two guilty pleas, one sentencing, and over \$153,000 in criminal restitutions. Results from investigations occurring during the quarter but whose publication now would intervene with ongoing investigations will be reported in the next quarter. SIGAR initiated five new cases and closed 25, bringing the total number of ongoing investigations to 125.

To date, SIGAR investigations have resulted in a cumulative total of 149 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over \$1.6 billion.

### Former U.S. Military Member Sentenced for Conspiracy to Steal Government Property

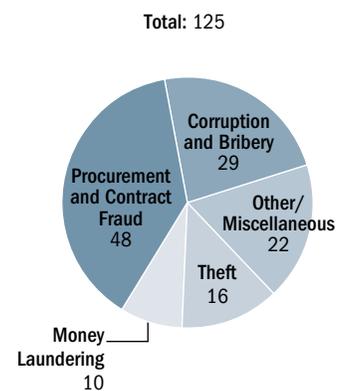
On January 30, 2020, in the Eastern District of North Carolina, retired U.S. Army Sergeant First Class (SFC) Jose Miguel Ortiz-Rivera was sentenced to five years' probation, nine months' home confinement, 300 hours' community service, and ordered to pay \$153,638 in restitution. In October 2019, Ortiz-Rivera pleaded guilty to one count of conspiracy for his role in the collection and sale of stolen sensitive military equipment taken from Special Forces groups at Fort Bragg. The stolen items included computer printers,



**Special Agents** from SIGAR's Investigations Directorate, DCIS, Army CID, and an Assistant U.S. Attorney are presented with CIGIE awards. (DCIS photo)

FIGURE 2.1

**SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS, AS OF MARCH 31, 2020**



Source: SIGAR Investigations Directorate, 3/31/2020.

Special Forces headsets, night-vision equipment, GPS units, binoculars, weapon parts, spotting scopes, and meal packages.

In December 2019, also in the Eastern District of North Carolina, Oritz-Rivera's coconspirator, retired SFC Victor Cortijo, was sentenced to six months' home confinement, four years' probation, 150 hours' community service, and was ordered to pay \$67,500 in restitution.

The investigation was led by the FBI, with assistance from SIGAR.

## **Afghan Major General Removed from Military Police Guard Command**

On January 21, 2020, President Ashraf Ghani approved a request from the Afghanistan Ministry of Defense (MOD) for the removal of Military Police Guard Command (MPGC) - Parwan Prison Commander Major General Safiullah Safi from his position. The decision to remove and reassign Safi to Active Reserve Officer of the Chief of Army Staff Personnel came about after SIGAR uncovered theft, corruption, and conflicts of interest relating to the implementation of programming and policies at the MPGC. Safi employed military staff members from his village who were underqualified for their assigned positions at the MPGC. Additionally, Safi and several of his staff engaged in fuel, food, and equipment theft.

Subsequently, Afghanistan MOD-IG inspections resulted in the recommended removal of several MPGC personnel from their assignments. These personnel were MPGC supply and logistics officers, all of whom had a close relationship with Safi and who were identified as having been involved in corruption at the MPGC. Additionally, the MOD-IG recommended removing "all logistics officials" who did not perform their duties and replacing them with experienced, professional officers.

The MOD-IG office credited SIGAR's efforts and collaboration with the MOD-IG for the successful outcome of the investigation.

## **Suspensions and Debarments**

This quarter, SIGAR's suspension and debarment program referred two individuals for suspensions from contracting with the government, as well as eight individuals and three companies for 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 988—encompassing 545 individuals and 443 companies to date.

As of April 1, 2020, 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 565 finalized debarments/special entity designations of individuals and companies engaged in U.S.-funded reconstruction projects. An additional 28 individuals and companies have entered into administrative compliance agreements with the U.S.

# SIGAR OVERSIGHT ACTIVITIES

government in lieu of exclusion from contracting since the initiation of the program. During the second quarter of 2020, SIGAR's referrals resulted in two finalized debarments and administrative agreements with two companies. Seven individuals and two companies are currently in proposed debarment status, awaiting final adjudication of debarment referrals by agency suspension and debarment officials.

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 in both Afghanistan and the United States.

SIGAR makes referrals for suspensions and debarments 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.

## OTHER SIGAR OVERSIGHT ACTIVITIES

### **Inspector General John F. Sopko Testifies before Senate Homeland Security and Government Affairs Subcommittee on Federal Spending Oversight and Emergency Management**

On February 11, 2020, Inspector General John F. Sopko testified before the Senate Homeland Security and Government Affairs Subcommittee on Federal Spending Oversight and Emergency Management at a hearing titled "The Afghanistan Papers: Costs and Benefits of America's Longest War." IG Sopko discussed SIGAR's Lessons Learned Program and the seven Lessons Learned reports that SIGAR has issued. He emphasized that SIGAR's reports were fact-checked products that adhere to standards set forth by the Council of Inspectors General on Integrity and Efficiency (CIGIE) and offered practical recommendations to improve operations in Afghanistan.

### OTHER SIGAR OVERSIGHT ACTIVITIES

- Inspector General John F. Sopko Testifies before Senate Homeland Security and Government Affairs Subcommittee on Federal Spending Oversight and Emergency Management
- Inspector General Sopko Testifies before the House Oversight and Reform Committee's National Security Subcommittee
- Inspector General Sopko Briefs Members of the House Oversight and Reform Committee
- Inspector General Sopko Speaks at Syracuse University
- Inspector General Sopko Speaks on a Panel at the Munich Security Conference
- Inspector General Sopko Addresses Members of the Project on Government Oversight



**Inspector General Sopko** attends a dinner hosted by the Danish Ambassador at the Embassy of Denmark in Kabul, Afghanistan. (SIGAR photo)



**Inspector General Sopko** and SIGAR staff co-host a roundtable panel for independent Afghan agencies. (SIGAR photo)

## INSPECTOR GENERAL SOPKO MAKES WORKING TRIP TO KABUL BEFORE LOCKDOWN

Inspector General John F. Sopko became the last senior U.S. oversight official to travel to Afghanistan when he made a working trip to Kabul shortly before Embassy Kabul and the Resolute Support mission suspended outside visitation due to COVID-19.

IG Sopko’s February 23–March 3 trip coincided with the signing of agreements between the United States and the Taliban, and the United States and the Afghan government. Sopko met with more than 30 officials and other principals from the Afghan, United States, and other Coalition-member governments, members of nongovernmental organizations, and SIGAR staff. These included meetings with the charge d’affaires of the U.S. Embassy in Kabul, Ambassador Ross Wilson, as well as the commanding generals of Resolute Support and U.S. Forces-Afghanistan, General Austin Scott Miller, and of the Combined Security Transition Command–Afghanistan, Lieutenant General John Deedrick Jr.

On the evening of February 26, Inspector General Sopko was hosted by Danish Ambassador Michael Jeppesen for an ambassadorial dinner. The dinner, attended by a number of ambassadors and members of the international community, included discussion of anticorruption efforts in Afghanistan, SIGAR’s *2019 High-Risk List*, and the agency’s ongoing congressionally mandated work examining U.S. support to multilateral trust funds in Afghanistan.

IG Sopko observed a meeting of the Ministry of Defense’s Countercorruption Working Group. The meeting was attended by high-ranking officials within the Ministry of Defense, as well as American advisors. During the meeting, working-group members discussed their efforts to combat corruption within their ministry and expressed an interest in closer cooperation with SIGAR on such matters moving forward.

On March 1, SIGAR and Integrity Watch Afghanistan (IWA) cohosted a roundtable integrity dialogue on “Independent Agencies for Sustainable Peace.” The event featured keynote remarks from IG Sopko and was moderated by Sayed Ikram Afzali, executive director of IWA. Panelists included representatives from the United Nations Assistance Mission in Afghanistan, the Afghan Supreme Audit Office, the Afghanistan Independent Human Rights Commission, and the Access to Information Commission. The roundtable featured a robust discussion on the role of independent agencies in the Afghan peace process and the current landscape for independent agencies in Afghanistan.

After the panel, SIGAR staff members spoke in breakout discussions on specific topics related to corruption in Afghanistan.

Other key engagements during Inspector General Sopko’s trip included meetings with the European Union Delegation to Afghanistan, World Bank, and officials from the United Nations.

# SIGAR OVERSIGHT ACTIVITIES

IG Sopko highlighted the fact that corruption undermined U.S. goals and that reconstruction efforts should be based on a strong understanding of the historical, social, legal, and political traditions of a host nation.

Subcommittee Chairman Rand Paul (R-KY) and Ranking Member Maggie Hassan (D-NH) asked IG Sopko about a number of reconstruction issues including how to improve anticorruption efforts, protect major gains, and increase support for the Afghan government. Senator Josh Hawley (R-MO) also inquired about the metrics for success in Afghanistan and whether or not the Afghan National Defense and Security Forces could become self-sufficient.

Witness panels following Sopko offered testimony from the Honorable Douglas E. Lute, retired Ambassador Richard A. Boucher, and retired Lt. Col. Daniel L. Davis, U.S. Army.

## **Inspector General Sopko Testifies before the House Oversight and Reform Committee's National Security Subcommittee**

On January 28, 2020, Inspector General Sopko testified before the House Oversight and Reform Committee's National Security Subcommittee at a hearing entitled "Examining the Trump Administration's Afghanistan Strategy." IG Sopko spoke about SIGAR's *2019 High-Risk List*, and the risks to the U.S. reconstruction efforts in the event of a U.S.-Taliban peace agreement. IG Sopko highlighted the risks to women's rights, the reintegration of ex-combatants, a weak Afghan economy, and rampant corruption, among others. He also talked about the need for ongoing international donor assistance for Afghanistan even in the event of a peace agreement.

The subcommittee, led by Chairman Stephen Lynch (D-MA) and Ranking Member Jody Hice (R-GA), inquired about a number of issues, including the lack of publicly available metrics for measuring the progress of the war, AWOL Afghan trainees, SIGAR's Lessons Learned Program, corruption, and the failed U.S. counternarcotics effort.

The chairwoman of the full House Oversight and Reform Committee, Congresswoman Carolyn Maloney (D-NY), also joined the subcommittee to discuss her concerns about the preservation of Afghan women's rights in the event of a peace deal and U.S. personnel drawdown. IG Sopko discussed SIGAR's work examining U.S. money that was set aside for programs for women and girls, as well as the upcoming lessons-learned report on U.S. efforts to advance women and girls.

## **Inspector General Sopko Briefs Members of the House Oversight and Reform Committee**

On Friday, April 2, 2020, Inspector General Sopko briefed Congresswoman Carolyn Maloney (D-NY), chair of the House Oversight and Reform Committee, along with other committee members and staff, on the current state of Afghan women, and the dangers posed to the gains in women's



**Inspector General Sopko** discussed SIGAR's seven Lessons Learned reports at a February 11, 2020, hearing. (Office of Senator Rand Paul photo)

# SIGAR OVERSIGHT ACTIVITIES

rights should U.S. forces withdraw. SIGAR Subject Matter Expert Daniel Fisher gave an overview of current issues facing Afghan women, and Supervisory Research Analyst Kate Bateman summarized the ongoing lessons-learned report on U.S. efforts to advance the interests of Afghan women and girls. They discussed education and health as two of the most crucial areas where Afghan women have made gains, but added that those gains are fragile and may be at risk if the U.S. completely withdraws personnel and financial support to the Afghan government.

## **Inspector General Sopko Speaks at Syracuse University**

On March 10, 2020, the Maxwell School of Citizenship at Syracuse University hosted Inspector General Sopko for a public speech entitled “18 Years of Reconstruction: Lessons from the U.S. Experience in Afghanistan.” The speech focused on the findings and lessons from SIGAR’s seven lessons-learned reports, and the systemic issues that U.S. agencies have faced in Afghanistan over the last 18 years of reconstruction. IG Sopko highlighted persistent and systemic reconstruction issues like short rotations of personnel, measuring outputs instead of outcomes, and a lack of understanding of the political, social, and cultural environment of Afghanistan. IG Sopko then took questions from an audience that included Maxwell School students, professors, and military personnel from Fort Drum.

IG Sopko also spoke to various undergraduate and graduate classes at the Maxwell School, as well as students in Syracuse’s law and journalism schools.



**Inspector General Sopko** participated in the Munich Security Conference. (NAKO photo)

## **Inspector General Sopko Speaks on a Panel at the Munich Security Conference**

On February 15, 2020, Inspector General Sopko participated in a Munich Security Conference panel entitled “Governing National Security—Using Independent Oversight to Build Effective Institutions.” The panel, organized by Transparency International, examined the importance of oversight of national defense sectors in combating corruption. IG Sopko discussed SIGAR’s multiple assessments of the Afghan government’s implementation of its anticorruption strategy, and some of the most effective oversight tools for combating corruption in government institutions. Other panelists included Steve Francis, director of Transparency International–Security & Defense; Andriy Zagorodniuk, Ukrainian Minister of Defense; Ambassador Hamdullah Mohib, Afghan National Security Advisor; and Peter Conze, Transparency International–Germany.

# SIGAR OVERSIGHT ACTIVITIES

## **Inspector General Sopko Addresses Members of the Project on Government Oversight**

On January 31, 2020, Inspector General Sopko addressed members of the nongovernmental Project on Government Oversight at their National Security Retreat. IG Sopko discussed the genesis of SIGAR's Lessons Learned Program, gave a brief overview of the seven reports thus far released by the program, and described the impact of the program on policymakers. IG Sopko also talked about the major overarching lessons identified across all seven reports, and detailed matters for consideration for policymakers.

## **SIGAR BUDGET**

SIGAR is funded through September 30, 2020, under the Further Consolidated Appropriations Act, 2020, H.R. 1865, which provides SIGAR full funding in the amount 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 has remained steady since the last report to Congress, with 187 employees on board at the end of the quarter: 19 SIGAR employees were assigned at the U.S. Embassy Kabul. SIGAR also employed seven Afghan nationals in its Kabul office to support the Forward Operations, 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 18 employees on temporary duty in Afghanistan for a total of 323 days.



**SIGAR staff** from the Research and Analysis Directorate during their February 2020 trip to Kabul. (SIGAR photo)

“The best path forward for the future of this country is through a political agreement that respects the integrity of the Afghan people, and preserves the accomplishments that we and our Afghan partners have fought so hard to achieve.”

—*Secretary of Defense Mark T. Esper*