

2 SIGAR OVERSIGHT



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Evacuation at Hamid Karzai International Airport, Kabul, August 2021. (DOD photo by Sgt. Samuel Ruiz)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 11 products. SIGAR work to date has identified approximately \$3.92 billion in savings for the U.S. taxpayer.

SIGAR's Lessons Learned Program issued its 11th report, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*. The report examines the past two decades of the U.S. reconstruction effort in Afghanistan. It details how the U.S. government struggled to develop a coherent strategy, understand how long the reconstruction mission would take, ensure its projects were sustainable, staff the mission with trained professionals, account for the challenges posed by insecurity, tailor efforts to the Afghan context, and understand the impact of programs.

SIGAR issued four performance audit reports this quarter:

- The first performance audit reviewed whether the Afghan government had been making progress toward achieving its anticorruption objectives, addressing impunity of powerful individuals, and meeting international commitments.
- The second audit found that the State Department (State) and the U.S. Agency for International Development (USAID) did not develop strategies or plans for future reconstruction efforts following Afghan peace negotiations, nor a plan detailing how reconstruction activities would be revised based on other possible outcomes and risks.
- The third audit assessed the Combined Security Transition Command-Afghanistan's (CSTC-A) failure to hold the Afghan National Defense and Security Forces (ANDSF) to account by enforcing the conditions CSTC-A had established to make it stronger, more professional, and self-reliant.
- The fourth audit examined the Department of Defense's (DOD) management and oversight of the NATO Afghan National Army Trust Fund since 2014, and its associated challenges.

SIGAR also completed five financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$11,297,874 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including State's Office of Antiterrorism Assistance Program, DOD's support for the Law Enforcement Professionals Program, and USAID's Strengthening Education in Afghanistan II project.

ISSUED PERFORMANCE AUDIT REPORTS

- SIGAR 21-47-AR: Afghanistan's Anti-Corruption Efforts: Corruption Remained a Serious Problem in the Afghan Government and More Tangible Action Was Required to Root It Out
- SIGAR 21-50-AR: Post-Peace Planning in Afghanistan: State and USAID Were Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans
- SIGAR 22-03-AR: Conditions on Afghanistan Security Forces Funding: The Combined Security Transition Command-Afghanistan Rarely Assessed Compliance With or Enforced Funding Conditions, Then Used an Undocumented Approach
- SIGAR 22-04-AR: NATO Afghan National Army Trust Fund: DOD Did Not Fulfill Monitoring and Oversight Requirements; Evaluate Project Outcomes; or Align Projects with the Former Afghan Army's Requirement Plans

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SIGAR OVERSIGHT ACTIVITIES

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ISSUED FINANCIAL AUDIT REPORTS

- Financial Audit 21-44-FA: Department of State's Supporting Access to Justice in Afghanistan Programs: Audit of Costs Incurred by the International Development Law Organization
- Financial Audit 21-45-FA: USAID's Strengthening Education in Afghanistan II Project: Audit of Costs Incurred by the Asia Foundation
- Financial Audit 21-48-FA: Department of State's Academic Scholarships and Programs for Women in Afghanistan: Audit of Costs Incurred by the American University of Afghanistan
- Financial Audit 21-49-FA: Department of State's Office of Antiterrorism Assistance Program in Afghanistan: Audit of Costs Incurred by Miracle Systems LLC
- Financial Audit 22-02-FA: Department of Defense's support for the Law Enforcement Professionals Program in Afghanistan: Audit of Costs Incurred by Science Applications International Corporation

ISSUED LESSONS-LEARNED REPORT

- SIGAR 21-46-LL: What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction

ISSUED QUARTERLY REPORT

- SIGAR 2021-QR-4: Quarterly Report to the United States Congress

During the reporting period, SIGAR criminal investigations resulted in one guilty plea, one sentencing, and over \$53,000 in fines and restitutions.

AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 20 ongoing performance audits and evaluations, and 30 ongoing financial audits. These reviews are required by SIGAR's authorizing statute and completing them, despite the fall of the internationally supported Afghan government in August, will yield information about use of funds, agency performance, and reconstruction effectiveness. This can improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit Reports Issued

This quarter, SIGAR issued four performance-audit reports. The first reviewed whether the Afghan government was making progress toward achieving its anticorruption objectives, addressing impunity of powerful individuals, and meeting international commitments. The second found that State and USAID did not develop strategies or plans for future reconstruction efforts following Afghan peace negotiations, nor a plan detailing how reconstruction activities would be revised based on other possible outcomes and risks. The third assessed CSTC-A's failure to hold the ANDSF to account by enforcing the conditions it established to create a stronger, more professional, and more self-reliant ANDSF. The fourth examined DOD's management and oversight of the NATO Afghan National Army Trust Fund since 2014, and its associated challenges. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

Performance Audit 21-47-AR: Afghanistan's Anti-Corruption Efforts

Corruption Remained a Serious Problem in the Afghan Government and More Tangible Action was Required to Root It Out

Recognizing the importance of Afghanistan's anticorruption efforts, the Senate Committee on Appropriations directed SIGAR to update its November 2019 report to evaluate whether the Afghan government was making progress toward achieving its anticorruption objectives, per Afghanistan's national anticorruption strategy and five ministerial action plans.

SIGAR conducted this audit in accordance with the Senate Committee on Appropriations report pertaining to the fiscal year 2020 appropriations for the Department of State, Foreign Operations, and Related Programs.

The report directed SIGAR to update its assessment of the Afghan government's implementation, resourcing, and administration of the Afghanistan National Strategy for Combating Corruption, including whether it was making progress toward achieving its anticorruption objectives, addressing impunity of powerful individuals, and meeting international commitments.

Overall, the now-fallen Afghan government provided SIGAR the access necessary to conduct this work, and SIGAR offered the following matters that the Afghan government should have reviewed and considered. The Afghan government should have: (1) created and implemented benchmarks that were specific, verifiable, time bound, and achieved the desired outcome; (2) amended Article 102 of its Constitution or developed and enforced procedures for the arrest and prosecution of members of Parliament; (3) created and maintained a single, comprehensive list of warrants for individuals accused of corruption crimes; (4) provided additional resources to support the declaration and verification of assets by public officials; (5) increased formal and informal cooperation with other international law-enforcement organizations; and (6) provided resources to Financial Transactions and Reports Analysis Center of Afghanistan and other relevant bodies to enable them to conduct regular inspections at *hawaladars* (informal networks for transferring money) and better monitor illicit financial flows.

SIGAR completed substantive fieldwork for this audit in April 2021. Therefore, the events of August 2021, including the collapse of the Afghan government and the Taliban's return to power, are not considered or incorporated into these findings or the associated matters for consideration directed to the Afghan government. Nevertheless, addressing these findings and associated matters for consideration would benefit any future Afghan government that wishes to meaningfully address the endemic corruption that has long plagued Afghanistan's institutions.

Performance Audit 21-50-AR: Post-Peace Planning in Afghanistan

State and USAID Were Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans

The potential for an Afghan peace agreement raised questions regarding the U.S. government's future role and presence in Afghanistan. S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020, directed SIGAR to conduct an assessment of the extent to which the State Department and USAID developed strategies and plans for continued reconstruction assistance to Afghanistan in the event of a peace agreement, including any strategies and plans for monitoring and evaluating the effectiveness of efforts for protecting the rights of Afghan women and girls.

ISSUED PERFORMANCE AUDIT REPORTS

- SIGAR 21-47-AR: Afghanistan's Anti-Corruption Efforts: Corruption Remained a Serious Problem in the Afghan Government and More Tangible Action was Required to Root It Out
- SIGAR 21-50-AR: Post-Peace Planning in Afghanistan: State and USAID Were Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans
- SIGAR 22-03-AR: Conditions on Afghanistan Security Forces Funding: The Combined Security Transition Command-Afghanistan Rarely Assessed Compliance With or Enforced Funding Conditions, Then Used an Undocumented Approach
- SIGAR 22-04-AR: NATO Afghan National Army Trust Fund: DOD Did Not Fulfill Monitoring and Oversight Requirements; Evaluate Project Outcomes; or Align Projects with the Former Afghan Army's Requirement Plans

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SIGAR found that State and USAID did not develop strategies or plans for future reconstruction efforts following Afghan peace negotiations, and did not develop a plan detailing how reconstruction activities would be revised based on other possible outcomes and risks. State and USAID also deferred decisions on reintegrating released prisoners and combatants into Afghan society, leaving that to the Afghan government and Taliban. Similarly, neither agency developed plans for monitoring and evaluating reconstruction activities following an Afghan peace deal or the U.S. withdrawal. While State and USAID had a strategy and plans for protecting the rights of Afghan women and girls, according to State and USAID officials, it was up to the Afghan government and the Afghan people to decide whether and to what extent the rights of women and of ethnic and religious minorities should be protected. However, State and USAID told SIGAR they intended to condition future reconstruction assistance in Afghanistan to ensure continued progress for Afghan women and girls.

SIGAR made no recommendations in the final report, though two recommendations had been included in the draft report provided for comment. The first recommendation called for the Secretary of State to immediately comply with Congress's reporting requirements in Public Law 116-260, the Consolidated Appropriations Act, 2021, directing executive agencies to plan for the "day after" an Afghan peace agreement is reached. The second recommendation called for the Secretary of State and the USAID Administrator to update U.S. reintegration plans for Afghanistan, including details for reintegrating ex-Taliban prisoners and combatants back into society. With regard to the first recommendation, in July 2021, State completed and provided a copy of the report on a "comprehensive, multiyear strategy for diplomatic and development engagement with the government of Afghanistan that reflects the agreement between the United States and the Taliban, as well as intra-Afghan negotiations" required by section 7044(a) (5) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2021 (Div. K, Pub. L. No. 116-260). Based on this, SIGAR removed the first recommendation. With regard to the second recommendation, although fieldwork was completed months prior to the collapse of the Afghan government in August 2021, SIGAR decided to remove the second recommendation because it was clearly overtaken by events.

Performance Audit 22-03-AR: Conditions on Afghanistan Security Forces Funding

The Combined Security Transition Command-Afghanistan Rarely Assessed Compliance With or Enforced Funding Conditions, Then Used an Undocumented Approach

Between 2002 and 2021, Congress appropriated \$88.3 billion for the Afghan Security Forces Fund (ASFF) to train, equip, and sustain the Afghan National Defense and Security Forces (ANDSF). Until this year, DOD's Combined Security Transition Command-Afghanistan (CSTC-A)

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was responsible for obligating and overseeing ASFF monies provided to the Afghan Ministry of Defense (MOD) and Ministry of Interior (MOI). In January 2014, to help encourage necessary reforms and build capacity in the security ministries and the ANDSF, CSTC-A began requiring the MOD, the MOI, and the Afghan Ministry of Finance to meet prescribed conditions in order to receive certain ASFF funding. CSTC-A and the Afghan ministries formalized their agreement on conditions in bilateral commitment letters.

CSTC-A signed the first commitment letters with Afghanistan's MOD and MOI in January 2014. For six years thereafter, CSTC-A worked with the MOD and MOI to develop and formalize 684 conditions for the ministries to meet in order to receive certain ASFF monies. The conditions included both penalties and incentives related to ASFF, and called for the ministries to perform specific actions, meet key benchmarks, or undertake reforms. The numbers and types of conditions varied through the years, as did the potential penalties and incentives.

SIGAR found that CSTC-A did not hold the ANDSF to account by enforcing the conditions it established to create a stronger, more professional, and more self-reliant ANDSF. As a result, DOD will never know if the ANDSF could have performed at a higher level in the wake of the U.S. withdrawal had DOD held the ANDSF accountable for failures rather than simply performing tasks for them and providing funding regardless of actual progress.

SIGAR also found that CSTC-A inconsistently assessed MOD and MOI compliance with the conditions and rarely enforced penalties. In 2019, CSTC-A leadership decided to no longer use commitment letters to establish formal ASFF conditions with the Afghan ministries. Additionally, from 2019 through 2021, CSTC-A's approach to establish such conditions was ad hoc and undocumented. Specifically, CSTC-A did not document its approach to establish conditions, monitor and evaluate the MOD's and MOI's adherence to the conditions, or determine either penalties or incentives.

SIGAR made no recommendations in the final report. The draft report had included a recommendation that the commander of the Defense Security Cooperation Management Office-Afghanistan document its policies and procedures for (a) establishing conditions for providing funds to the ANDSF, (b) assessing conditions, and (c) determining under what conditions the command will enforce a financial penalty or incentive. However, that recommendation has been overtaken by the events of August 2021, including the collapse of the ANDSF and Afghan government. Nevertheless, SIGAR encourages DOD to consider the findings of this report should it again attempt to encourage security-sector reform in developing countries through the use of conditions-based assistance.

Performance Audit 22-04-AR: NATO Afghan National Army Trust Fund

DOD Did Not Fulfill Monitoring and Oversight Requirements; Evaluate Project Outcomes; or Align Projects with the Former Afghan Army's Requirement Plans

In 2007, NATO's North Atlantic Council created the NATO Afghan National Army Trust Fund (NATF), which is a partnership between NATO member nations and the broader international donor community. NATF initially supported the transportation and installation of donated equipment, helped purchase equipment and services for Afghan National Army engineering projects, and supported training. June 2014 and January 2018 memorandums of understanding between DOD, NATO, and the Supreme Headquarters Allied Powers Europe (SHAPE) expanded NATF's scope and established two paths for SHAPE to transfer NATF funds, one to DOD's NATF Afghanistan Security Forces Fund (ASFF) account and the other to NATO's Resolute Support Mission account.

As of March 2021, the United States, which manages NATF through DOD, and other nations, had donated \$3.4 billion to the fund. In accordance with Senate Report 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020, SIGAR initiated an audit of DOD's management and oversight of NATF since 2014.

During the audit, SIGAR encountered delays and a lack of cooperation from DOD. Specifically, the department did not allow direct and timely access to officials or records throughout the course of the fieldwork. In May 2021, following continued delays, SIGAR decided to conclude the fieldwork and write the report based on the limited information that DOD provided.

SIGAR found that CSTC-A did not monitor and account for NATF funds transferred into DOD's NATF ASFF account, as required by memorandums of agreement DOD signed with NATO in 2014 and 2018. SIGAR also found a lack of clear guidance outlining responsibilities for funds that went from SHAPE directly to the NATO Support and Procurement Agency, bypassing DOD's NATF ASFF account. In addition, CSTC-A did not meet NATF performance management and reporting requirements, and did not ensure that NATF projects addressed up-to-date ANDSF requirements. Lastly, although CSTC-A, as trust fund manager, was not required to evaluate the Afghan government's capacity to sustain NATF projects, CSTC-A initiated, but did not complete, steps to help make NATF funding more efficient, transparent, and responsive to donor needs, including considering the sustainability of future NATF investments.

SIGAR made no recommendations in the final report. SIGAR removed two recommendations that were in the draft report, because they were overcome by events: The collapse of the Afghan government and the Taliban's return to the capital led NATO to indefinitely suspend and freeze NATF funding for Afghanistan. Because the findings highlight deficiencies in DOD's oversight, monitoring, and evaluation of NATF, SIGAR issued

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this report to inform Congress of important information to consider as it makes decisions regarding future use of the trust fund and future assistance in Afghanistan.

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 duplicative efforts.

This quarter, SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 30 ongoing financial audits are reviewing over \$461 million in auditable costs, as shown in Table 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 over \$513 million in **questioned costs** and \$366,718 in unremitted interest on advanced federal funds or other revenue amounts payable to the government. As of September 30, 2021, funding agencies had disallowed more than \$28 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 627 compliance findings and 688 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The five financial audits completed this quarter identified \$11,298,874 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 21-49-FA: Department of State's Office of Antiterrorism Assistance Program in Afghanistan Audit of Costs Incurred by Miracle Systems LLC

On September 1, 2017, the Department of State's Bureau of Diplomatic Security awarded a \$1,321,000 task order to Miracle Systems LLC to support the Department's Office of Antiterrorism Assistance (ATA) program in

TABLE 1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
198 completed audits	\$8.73
30 ongoing audits	0.46
Total	\$9.19

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.

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).

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ISSUED FINANCIAL AUDIT REPORTS

- Financial Audit 21-44-FA: Department of State's Supporting Access to Justice in Afghanistan Programs: Audit of Costs Incurred by the International Development Law Organization
- Financial Audit 21-45-FA: USAID's Strengthening Education in Afghanistan II Project: Audit of Costs Incurred by The Asia Foundation
- Financial Audit 21-48-FA: Department of State's Academic Scholarships and Programs for Women in Afghanistan: Audit of Costs Incurred by the American University of Afghanistan
- Financial Audit 21-49-FA: Department of State's Office of Antiterrorism Assistance Program in Afghanistan: Audit of Costs Incurred by Miracle Systems LLC
- Financial Audit 22-02-FA: Department of Defense's support for the Law Enforcement Professionals Program in Afghanistan: Audit of Costs Incurred by Science Applications International Corporation

Afghanistan. ATA's mission is to provide country-specific training and equipment to foreign law-enforcement and security organizations to enhance their capacity to detect, deter, counter, and investigate terrorist activities. The original task order included a one-year period of performance and four option years, which together could allow the program to run until August 31, 2022. After 79 modifications, 12 of which impacted work in Afghanistan, total funding increased to \$19,143,137 for the base year and option year one combined.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$15,262,695 in costs charged to the task order for Afghanistan-related activities from September 1, 2017, through August 31, 2019. The auditors identified three material weakness and two significant deficiencies in Miracle Systems' internal controls, and five instances of noncompliance with the terms of the task order. Because of these issues, Conrad identified a total of \$7,980,360 in questioned costs.

Financial Audit 21-44-FA: Department of State's Supporting Access to Justice in Afghanistan Programs

Audit of Costs Incurred by the International Development Law Organization

On September 16, 2014, and October 1, 2017, the U.S. Department of State's Bureau of International Narcotics and Law Enforcement Affairs signed Letters of Agreement awarding \$31,076,496 to the International Development Law Organization (IDLO) for the Supporting Access to Justice in Afghanistan programs. The agreements' objectives included improving the quality and awareness of legal-aid service providers, encouraging use of Afghanistan's formal justice system, supporting the Afghan Attorney General's Office to better investigate and prosecute violent crimes against women and children, and building the capacity and sustainability of women's protection centers. After four modifications, the agreements' total funding increased to \$37,435,669, and their periods of performance were extended through October 31, 2017, and October 31, 2020, respectively.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$33,524,788 in costs charged to the agreements from September 16, 2014, through February 28, 2020. The auditors identified two material weaknesses and three significant deficiencies in IDLO's internal controls, and five instances of noncompliance with the terms of the agreements. Because of these issues, Conrad identified a total of \$2,284,472 in questioned costs.

Financial Audit 21-48-FA: Department of State's Academic Scholarships and Programs for Women in Afghanistan

Audit of Costs Incurred by the American University of Afghanistan

Between 2012 and 2019, the Public Affairs Section of U.S. Embassy Kabul awarded two cooperative agreements and one grant to the American University of Afghanistan. The awards had a total original estimated budget

of \$5,978,357, and were intended to fund academic scholarships and programs for women in Afghanistan. After 15 modifications, the total funding increased to \$6,193,618.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$6,119,050 in costs charged to the awards from October 1, 2012, through January 1, 2019. The auditors identified two material weaknesses and two significant deficiencies in AUAF's internal controls. Conrad also identified four instances of noncompliance with the terms of the awards. Conrad identified \$989,115 in questioned costs charged to the awards related to these issues.

Financial Audit 22-02-FA: Department of Defense's Support for the Law Enforcement Professionals Program in Afghanistan

Audit of Costs Incurred by Science Applications International Corporation

On March 27, 2013, the Department of Defense's Army Contracting Command-Aberdeen Proving Ground awarded a \$121,505,386 cost-plus-fixed-fee contract to Engility Corporation to support the Law Enforcement Professionals program in Afghanistan. The intent of the contract was to provide experienced former law-enforcement personnel to advise, assist, mentor, and train U.S. and Coalition forces to execute their law-enforcement-related responsibilities. In 2019, Science Applications International Corporation (SAIC) acquired Engility Corporation. After 39 modifications, the contract's total funding decreased to \$110,352,447, and the period of performance was extended from June 30, 2014, to November 30, 2020.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$23,663,929 in costs charged to the contract from July 1, 2018, through November 30, 2020. Conrad identified two deficiencies consisting of one deficiency and one significant deficiency in SAIC's internal controls and two instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of \$44,927 in questioned costs.

Financial Audit 21-45-FA: USAID's Strengthening Education in Afghanistan II Project

Audit of Costs Incurred by The Asia Foundation

On May 19, 2014, the U.S. Agency for International Development awarded a \$29,835,920 cooperative agreement to The Asia Foundation to support the Strengthening Education in Afghanistan II (SEA II) project. The project's objective was to improve the capacity, operations, management, and programming of educational institutions and civil-society organizations in Afghanistan. After 15 modifications, the funding increased to \$49,828,942, and the period of performance was extended from May 18, 2019, through September 30, 2021.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$3,476,485 in costs charged to the agreement from October 1, 2019, through September 30, 2020. The auditor identified four material weaknesses and three

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significant deficiencies in The Asia Foundation’s internal controls, as well as three instances of noncompliance with the terms of the agreement. Crowe did not identify any questioned costs.

INSPECTIONS

SIGAR issued no inspection reports this quarter. A list of the 10 inspections ongoing as of August 15, 2021, can be found in Appendix C of this quarterly report.

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 15 recommendations contained in nine performance-audit, inspection, and financial-audit reports.

From 2009 through September 2021, SIGAR issued 426 audits, alert letters, and inspection reports, and made 1,197 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,084 of these recommendations, about 91%. 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”; SIGAR closed a total of 237 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 113 open recommendations. Of these recommendations, 40 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).

LESSONS LEARNED

SIGAR’s Lessons Learned Program (LLP) was created to identify lessons and make recommendations to Congress and executive agencies on ways to improve current and future reconstruction efforts.

The program has issued 11 lessons-learned reports to date, including one report this quarter: *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*. Another report, which focuses on the role of police in conflict, is currently scheduled to be released later this year.

ISSUED LESSONS-LEARNED REPORT

- SIGAR 21-46-LL: What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction

SIGAR 21-46-LL: What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction

What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction is the 11th lessons-learned report issued by SIGAR. The report examines the past two decades of the U.S. reconstruction effort in Afghanistan. It details how the U.S. government struggled to develop a coherent strategy, understand how long the reconstruction mission would take, ensure its projects were sustainable, staff the mission with trained professionals, account for the challenges posed by insecurity, tailor efforts to the Afghan context, and understand the impact of programs.

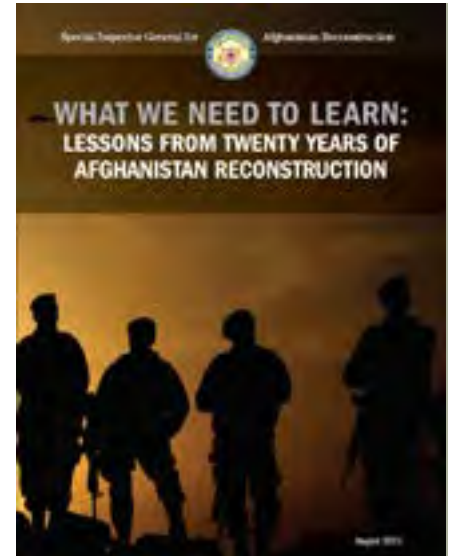
The report acknowledges that there have been bright spots—such as lower child-mortality rates, increases in per capita GDP, and increased literacy rates. But after spending 20 years and \$145 billion trying to rebuild Afghanistan, the report found that the U.S. government has many lessons to learn. Implementing these critical lessons will save lives and prevent waste, fraud, and abuse in future reconstruction missions elsewhere around the world.

As a retrospective, the report draws on SIGAR’s 13 years of oversight work, including the 10 prior lessons-learned reports and 760 interviews SIGAR staff conducted with current and former policymakers, ambassadors, military officers, development experts, and other practitioners. These interviews in particular enable SIGAR to develop a uniquely nuanced understanding of Afghan institutions, the efforts by U.S. officials to reform those institutions, and how those efforts fared. Unlike SIGAR’s previous lessons-learned reports, *What We Need to Learn* does not make new recommendations for U.S. government agencies or the Congress. Instead, it poses questions for policymakers to consider—regarding both Afghanistan and the world—and includes some of the most relevant recommendations found in previous lessons-learned reports.

SIGAR’s 20th-anniversary *What We Need to Learn* report had impact in not only traditional media outlets, but also in SIGAR’s social media. In August, SIGAR’s content on Twitter received around 2.2 million impressions—the number of times content is exposed to users. This figure is far higher than other larger reports SIGAR has promoted on Twitter, underscoring the importance and timeliness of the 20th-anniversary report.

On August 25, LLP staff briefed the *What We Need to Learn* report to 35 staff members of the House Foreign Affairs Committee, and on September 2, to staff representing the Members of the U.S. House of Representative’s Women, Peace, and Security Caucus.

On September 17, LLP staff briefed *What We Need to Learn* and the 2018 *Stabilization: Lessons from the U.S. Experience in Afghanistan* report to senior U.S. officials including the National Security Council’s senior director for development, the Acting Assistant Secretary of State for the Bureau of Conflict and Stabilization Operations, Assistant to the Administrator



Cover of SIGAR’s 11th lessons-learned report, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*.

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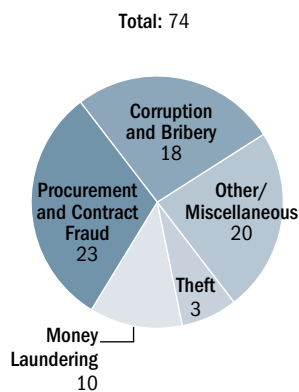
for the Bureau of Conflict Prevention and Stabilization, and the principal director of the Office of the Deputy Assistant Secretary of Defense for Stability and Humanitarian Affairs. The briefing was intended to help shape the implementation of the Global Fragility Act, a 2020 law that calls for all parts of the U.S. government to coordinate strategies to prevent violence and extremism, and to focus foreign assistance on averting conflict in fragile countries.

On September 21, LLP staff briefed the *What We Need to Learn and Stabilization* reports to 60 staff members in USAID’s Peace and Security Council in support of agency efforts to implement the Global Fragility Act. On September 21, LLP staff participated in a panel discussion “Learning from the Afghanistan Experience: Re-Assessing U.S. Weapon and Security Assistance” hosted by the Forum on the Arms Trade. On October 1, LLP staff briefed the *What We Need to Learn* and the July 2021 *The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan* reports to USAID’s newly established working group on Afghanistan.

Also, in early September, LLP project lead James Cunningham participated in a two-part *CNA Talks: National Security Podcast* with CNA experts Jon Schroden and Alex Powell to discuss the collapse of the Afghan National Defense and Security Forces.

FIGURE 1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



Source: SIGAR Investigations Directorate, 10/1/2021.

INVESTIGATIONS

During the reporting period, SIGAR’s criminal investigations resulted in one guilty plea, one sentencing, and over \$53,000 in fines and restitutions. SIGAR initiated two new cases and closed 21, bringing the total number of ongoing investigations to 74.

To date, SIGAR investigations have resulted in a cumulative total of 161 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over \$1.6 billion.

Investment Firm Vice President Pleads Guilty to Running Multimillion-Dollar Ponzi Scheme

On July 12, 2021, in the United States District Court for the Southern District of New York, Naim Ismail pleaded guilty to one count of conspiracy to commit wire fraud. Additionally, Ismail agreed to a forfeiture judgment in the amount of \$10,962,128.

The guilty plea relates to Ismail’s participation in various investment schemes that defrauded victims of over \$15 million. From February 2007 through July 2016, Ismail fraudulently induced individual and corporate victims—including the New York-based subsidiary of an Afghanistan-based bank—to loan large sums of money to entities operated by Ismail and

others. Ismail did so by claiming that these funds would be used in a particular investment strategy as well as several real estate development projects.

He offered investors a generous fixed annual rate of return and promised to return the investors' principal on a specified timeline. In fact, Ismail and his companies did not invest these funds as promised, nor did he repay many of his victims. Instead, he used investor funds to pay the so-called interest payments due to earlier investors in the scheme, as well as for his own personal expenses and investments.

Army National Guardsman Pleads Guilty to Theft of U.S. Government Property

On August 12, 2021, in the United States District Court for the Western District of Tennessee, Michael Jason McCaslin was sentenced to two years' probation and 50 hours' community service. He was ordered to pay \$52,348 in restitution and a \$1,000 fine. In May 2021, McCaslin pleaded guilty to a one-count criminal information (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment) charging theft of government property.

In 2017 and 2018, McCaslin was a senior supply sergeant with the Tennessee Army National Guard, based in Humboldt, Tennessee. While deployed to Kandahar Airfield, Afghanistan, McCaslin's duties included ordering supplies for U.S. troops. Military personnel discovered that McCaslin had ordered multiple items that were never received at Kandahar. When military personnel intercepted a Conex shipping container sent from Kandahar and addressed to McCaslin's unit in Humboldt, it was discovered that McCaslin had signed the shipping forms and arranged for the delivery. Various items in the container included computers, tools, headsets, and furniture.

Further investigation revealed McCaslin had used U.S. government funds to purchase other items that were never received at Kandahar.

SIGAR and the Defense Criminal Investigative Service (DCIS) jointly conducted the investigation.

Investigation Yields \$400,000 Civil Settlement

On April 5, 2021, as part of an ongoing SIGAR investigation into allegations of fraud and false claims related to two Overseas Private Investment Corporation (OPIC)-funded projects in Afghanistan known as the Kabul Grand Hotel and the Kabul Grand Residences, the Justice Department entered into a settlement with defendant Barbara Gibian, a former OPIC lawyer, under which Gibian agreed to pay the United States \$225,000, plus 25% of any future proceeds, up to \$175,000, that she may obtain in a civil lawsuit against her former business partner, Fathi Taher.

Taher is a Jordanian developer who obtained two loans from OPIC (now the U.S. International Development Finance Corporation) to construct a luxury hotel and apartment complex adjacent to the U.S. Embassy

SIGAR OVERSIGHT ACTIVITIES

in Kabul, Afghanistan. Gibian and Taher were business partners in the apartment project.

In November 2016, SIGAR issued an alert letter to OPIC, reporting that construction on both the Kabul Grand Hotel and the Kabul Grand Residences had ceased, that both buildings were empty shells, and that construction progress reports made to OPIC had been false. Following further investigation, SIGAR alleged that Gibian submitted false financial information to OPIC in 2010 when she submitted her personal financial statement as part of the OPIC loan-application process for the projects. SIGAR also alleged that five loan-disbursement requests submitted by Gibian to OPIC contained false supporting documents. This settlement is part of a continuing SIGAR investigation into fraud and false claims related to the Kabul Grand Hotel and the Kabul Grand Residences.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Briefs House Oversight and Reform Committee

On August 31, 2021, Inspector General Sopko briefed the House Oversight and Reform Committee on recent developments in Afghanistan at the request of Chairwoman Carolyn B. Maloney (D-NY) and Ranking Member James Comer (R-KY). Topics discussed included the impact of the fall of the Afghan government and military on the future of the reconstruction mission; the Special Immigrant Visa process and the Department of State's handling of the evacuation of Kabul; Afghan resettlement issues; the future (and legality) of U.S. financial assistance to Afghanistan; the status of past and current U.S. government funding for Afghanistan reconstruction; government contracting matters; allegations of the removal of U.S. funds from Afghanistan by departing Afghan government officials; the status of military equipment purchased for the Afghan security forces that was left behind following the U.S. withdrawal; and numerous questions about corruption within the Afghan government and military and the impact corruption may have had in the collapse of the government and military.

House Oversight and Reform Committee Directs SIGAR to Examine Critical Issues

On September 10, 2021, House Oversight Committee Chairwoman Carolyn B. Maloney (D-NY), Ranking Member James Comer (R-KY), National Security Subcommittee Chairman Stephen F. Lynch (D-MA), and National Security Subcommittee Ranking Member Glenn Grothman (R-WI) wrote to Inspector General Sopko to request that SIGAR conduct a review to examine the underlying causes that may have contributed to the rapid collapse of the government of Afghanistan and the Afghan security forces, among other matters. Specifically,

the committee directed SIGAR to examine (1) the collapse of the government in Afghanistan; (2) the collapse and dissolution of the Afghan National Defense and Security Forces (ANDSF); (3) continued risks to U.S.-funded reconstruction assistance in Afghanistan, including the current status of U.S. funding for reconstruction programs in Afghanistan; (4) the extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the ANDSF, and (5) the status and potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health care operations, and non-governmental institutions, resulting from the Taliban's return to power. A copy of this letter is available on SIGAR's website at www.sigar.mil.

House-Passed Fiscal Year 2022 National Defense Authorization Act Includes SIGAR Directives

On September 23, 2021, the House of Representatives passed H.R. 4350, the National Defense Authorization Act (NDAA) for Fiscal Year 2022. The committee report (H. Rept. 117-118) contains two directives, sponsored by Rep. William Keating (D-MA) and Rep. Sara Jacobs (D-CA), directing SIGAR to conduct an evaluation of the performance of the ANDSF in the period between February 2020 and August 2021. The committee report requires SIGAR to address (1) why the ANDSF proved unable to defend Afghanistan from the Taliban following the withdrawal of U.S. military personnel; (2) the impact the withdrawal of U.S. military personnel had on the performance of the ANDSF; (3) elements of the U.S. military's efforts since 2001 to provide training, assistance, and advising to the ANDSF that impact the ANDSF's performance following the U.S. military withdrawal; (4) the current status of U.S.-provided equipment to the ANDSF; (5) the current status of U.S.-trained ANDSF personnel; and (6) any other matters SIGAR deems appropriate.

Additionally, during consideration of H.R. 4350 on the House floor, the House adopted an amendment authored by House Oversight and Reform Committee Ranking Member James Comer (R-KY), and co-sponsored by an additional 13 Members of Congress. The amendment directs SIGAR to investigate and report on (1) the types of military equipment provided by the United States to the Afghan military or security forces that was left in Afghanistan after the withdrawal of U.S. forces, whether the Taliban have control over such equipment, and whether it is being moved or sold to any third parties; (2) whether Afghan government officials fled Afghanistan with U.S. taxpayer dollars; (3) whether funds made available from the Afghanistan Security Forces Fund (ASFF) were stolen by Afghan government officials or were diverted from their originally intended purposes; and (4) whether equipment provided to Afghanistan military or security forces was used to assist Afghan government officials to flee Afghanistan.

Finally, the House approved an amendment by House Oversight and Reform National Security Subcommittee Chairman Stephen F. Lynch (D-MA) and Rep.

SIGAR OVERSIGHT ACTIVITIES

Van Taylor (R-TX) that directs the President to reestablish the interagency Afghan Threat Finance Cell (ATFC) to identify and disrupt financial networks related to terrorism, narcotics trafficking, and corruption in Afghanistan. Reestablishing the ATFC was among SIGAR's recommendations in its June 1, 2021, letter to Congress discussing the future of oversight in Afghanistan, and the amendment includes a requirement that the ATFC coordinate with SIGAR, among other entities. A copy of the SIGAR-related House Armed Services Committee report directives and the House-passed amendments to the FY 2022 NDAA are available on SIGAR's website at www.sigar.mil.

SIGAR Receives Congressional Request to Audit Special Immigrant Visa Program

On September 30, 2021, Representative Ami Bera (D-CA) wrote to SIGAR requesting that SIGAR conduct a joint audit of the Special Immigrant Visa (SIV) process in Afghanistan. Representative Bera is Chairman of the House Foreign Affairs Committee's Subcommittee on Asia, the Pacific, Central Asia, and Nonproliferation. The letter notes that the Afghan SIV program was enacted through the Afghan Allies Protection Act of 2009 to "provide a lifesaving path to resettlement for Afghan nationals who have assisted U.S. military and government officials." Chairman Bera requested that SIGAR, jointly with the inspectors general of the Department of Defense, Department of State, and USAID conduct a review that addresses 11 listed matters, including recommendations to strengthen and streamline the SIV process and lessons learned on best practices for SIV programs in countries with ongoing U.S. military involvement. A copy of this letter is available on SIGAR's website at www.sigar.mil.

House Oversight and Reform Committee Directs SIGAR to Submit All Quarterly Report Classified Annexes for Declassification

On October 5, 2021, House Oversight Committee Chairwoman Carolyn B. Maloney (D-NY), Ranking Member James Comer (R-KY), National Security Subcommittee Chairman Stephen F. Lynch (D-MA), and National Security Subcommittee Ranking Member Glenn Grothman (R-WI) wrote to Inspector General Sopko to request that SIGAR submit for declassification all classified annexes produced in conjunction with its quarterly reports. This request expands upon a September 15, 2021, request from Ranking Member Comer and Rep. Member Byron Donalds (R-FL) to declassify the Classified Supplement that accompanied SIGAR's July 2021 *Quarterly Report to the United States Congress*. A copy of this letter is available on SIGAR's website at www.sigar.mil.

STATE DEPARTMENT REQUEST FOR REDACTION OF PUBLIC REPORTS AND SIGAR'S RESPONSE

A recent series of requests by the State Department to remove from public view wholesale parts of SIGAR's reports is a cautionary tale of why oversight agencies need to question an all-too-common impulse to remove information from Congressional and public view with little to no basis in fact or law.

On August 19, 2021, the Comptroller of the State Department sent a letter requesting that SIGAR “temporarily suspend access” to all “audit, inspection, and financial audits/costs incurred audit reports” because “this week’s events represent extraordinary circumstances of heightened risk.” In response, SIGAR temporarily suspended public access to its audit and inspection reports. SIGAR did so with great reservation, and only because the request was made by State at the height of the emergency evacuation from Afghanistan. It has been publicly reported that similar requests were made to the GAO and other IG offices.

On September 9, 2021, the State Department’s Office of Foreign Assistance requested that SIGAR remove additional information from its website. State provided a list of 2,400 items that it wanted redacted from publicly available reports, based on unspecified privacy concerns. The list included such things as the name of former Afghan President Ashraf Ghani and a reference in one SIGAR report to “Chattanooga, Tennessee.” Despite such baffling requests, SIGAR undertook a detailed review of the material it had previously withdrawn from public access as well as each of the new 2,400 redactions proposed by State and found all but four to be baseless.

On October 15, 2021, SIGAR informed State of its rejection of the proposed redactions, but its willingness to consider requests based on specific threat information in the future. SIGAR also notified State that it would be restoring full public access to its audit and inspection reports with the exception of the four minor redactions.

In response, State promptly informed SIGAR that it respected the agency’s determination and indicated that it would no longer request redactions of SIGAR reports. Communications concerning this unusual request are available on the SIGAR website, www.sigar.mil.

SIGAR Requests Classified Materials

On October 25, 2021, Inspector General Sopko wrote to the Secretary of State to request copies of, or access to, any classified materials, including implementing agreements, attendant to the peace agreement signed by the United States and the Taliban in February 2020.

In his letter, IG Sopko noted that the chairwoman and ranking member of the House Oversight and Reform Committee have directed SIGAR to investigate and report on the factors that contributed to the collapse of the Afghan government, including its security forces. Among other things, he said, SIGAR seeks to establish the impact that the peace agreement may have had on the stability of the former Afghan government. “In my judgment,” IG Sopko said, “the work that SIGAR is undertaking in response to this request, as well as other reporting directives of a similar nature, necessitates reviewing these classified materials related to the peace agreement.”

SIGAR will report in a forthcoming quarterly report on State’s response to this request.

Inspector General John F. Sopko Testifies before the House Foreign Affairs Subcommittee on International Development, International Organizations, and Global Corporate Social Impact

On October 6, 2021, Inspector General Sopko testified before the House Foreign Affairs Committee’s Subcommittee on International Development, International Organizations, and Global Corporate Social Impact at a hearing entitled “Development Assistance During Conflict: Lessons from Afghanistan.” IG Sopko spoke about major lessons identified by SIGAR in the 20 years of U.S. development efforts in Afghanistan, including the personnel and resource disparity between U.S. civilian agencies and DOD, the often inaccurate monitoring and evaluation of development programs in Afghanistan, and the lack of understanding of the Afghan culture and context.

The subcommittee, led by Chairman Joaquin Castro (D-TX) and Ranking Member Nicole Malliotakis (R-NY), inquired about a number of issues including safety for diplomats to travel “outside the wire” in conflict zones, the reliance on contractor support, the failure to recognize the magnitude of corruption in Afghanistan, and the lack of investment in civilian agencies’ personnel doing development work in conflict zones.

WASHINGTON POST VERSUS SIGAR

In a significant federal court case this quarter, SIGAR defeated an attempt by the *Washington Post* to force SIGAR to disclose the names of confidential sources. The *Post* sued SIGAR to obtain the identities of sources who had provided information to SIGAR's Lessons Learned Program. In a sweeping decision, the court upheld SIGAR's right to withhold the identities of all of its confidential informants.

SIGAR believes that granting confidentiality is often crucial to encourage people to come forward to report government waste, fraud, and abuse. Current and former government employees, government contractors, and even private citizens who provide information critical of, or embarrassing to government agencies, often fear retribution, job loss, harassment, humiliation, and reputational harm. Unfortunately, these fears are all too often realized. This landmark decision will provide assurance to future informants that their confidentiality will be protected when they provide information to SIGAR.

Background

In March 2017, Craig Whitlock, a reporter for the *Washington Post*, submitted a Freedom of Information Act ("FOIA") request to SIGAR seeking copies of all audio recordings and transcripts of interviews conducted by SIGAR's Lessons Learned Program. The *Post* subsequently expanded the request to include all interview records, which primarily consist of notes taken by SIGAR staff while interviewing informants, but also included a few audio recordings and associated transcripts.

SIGAR granted the *Post*'s FOIA request and provided over 400 interview records to the *Post*. However, SIGAR redacted the names and identifying information of all informants who had requested that their names remain confidential. SIGAR also redacted the names of all third parties who were named by SIGAR's informants. In addition, SIGAR withheld a limited amount of information which had been classified by the State Department or which the State Department withheld under the Presidential Communications Privilege or the Deliberative Process Privilege.

The *Washington Post* sued SIGAR in the U.S. District Court for the District of Columbia to obtain the names of SIGAR's confidential informants and the names of all third parties identified by the informants. The *Post* also sought disclosure of the information classified by the State Department and other information the State Department withheld.

The Decision

On September 30, 2021, U.S. District Court Judge Amy Berman Jackson ruled that SIGAR properly withheld the names and identifying information of all confidential informants and third parties. A copy of the court's decision is available on SIGAR's website at www.sigar.mil.

- The Court held that SIGAR is a law-enforcement agency and that the interview records kept by SIGAR's Lesson Learned Program were compiled for law-enforcement purposes.
- The Court also held that for all interview records marked "off the record," "on background," or "non-attribution," and those that bear no name but are coded to a separate list, the informants' names were properly withheld.
- In the case of interview records marked "on the record," the court ruled that the informants' identifying information was properly withheld because their privacy interests outweighed the public interest in knowing their names.
- The Court accepted SIGAR's definition of "high-ranking government employees," namely, anyone appointed by the President and confirmed by the Senate, and those who are "obviously public figures with policy-making or other independent authority" such as "an individual appointed to an 'acting' high-ranking position or a special envoy."
- Based on SIGAR's definition, the Court ruled that SIGAR properly withheld the identifying information for informants who were, at the time of interview, low-ranking government employees, private citizens, or foreign nationals, because their privacy interests outweighed the public interest in knowing their names.
- The State Department had classified some information in the interview records, and redacted information in 11 interview records based on the Deliberative Process Privilege or the Presidential Communications Privilege.
- The Court ruled that the information classified by the State Department was properly withheld.
- The Court ruled that information the State Department had redacted under the Deliberative Process Privilege must be disclosed. State had redacted this information in parts of only 11 interview records of the more than 400 that were provided to the *Post*.
- The Court ruled that the State Department must disclose some of the information it had redacted under the Presidential Communications Privilege in four interview records.

SIGAR OVERSIGHT ACTIVITIES

SIGAR BUDGET

For fiscal year 2021, SIGAR was funded under H.R. 133, Consolidated Appropriations Act, 2021, which was signed into law on December 27, 2020. The Act provided \$54.9 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, and Research and Analysis Directorates, and the Lessons Learned Program. On September 30, 2021, H.R. 5305, the Continuing Appropriations Act, 2022, was signed into law and provides funding for SIGAR and other federal agencies through December 3, 2021. Final fiscal year 2022 appropriations had not been enacted as this report went to press.

SIGAR STAFF

With 164 employees on board at the end of the quarter, SIGAR's staff count has decreased by 10 positions since the last quarterly report to Congress. In addition, five locally employed staff (foreign service nationals, or FSNs) employed in Kabul have left the agency. At the beginning of the quarter on July 1, SIGAR had nine staff members deployed to Afghanistan, supported by five FSNs. By August 15, all deployed staff had been evacuated from Afghanistan. The five locally employed Afghan FSNs (and their families) working with SIGAR were also evacuated from country before the end of the quarter.

“We need to consider some uncomfortable truths, that we did not fully comprehend the depth of corruption and poor leadership in the senior ranks. That we did not grasp the damaging effect of frequent and unexplained rotations by President Ghani of his commanders. That we did not anticipate the snowball effect caused by the deals that the Taliban commanders struck with local leaders in the wake of the Doha agreement. And that the Doha agreement itself had a demoralizing effect on Afghan soldiers.”

—*Secretary of Defense Lloyd Austin III*