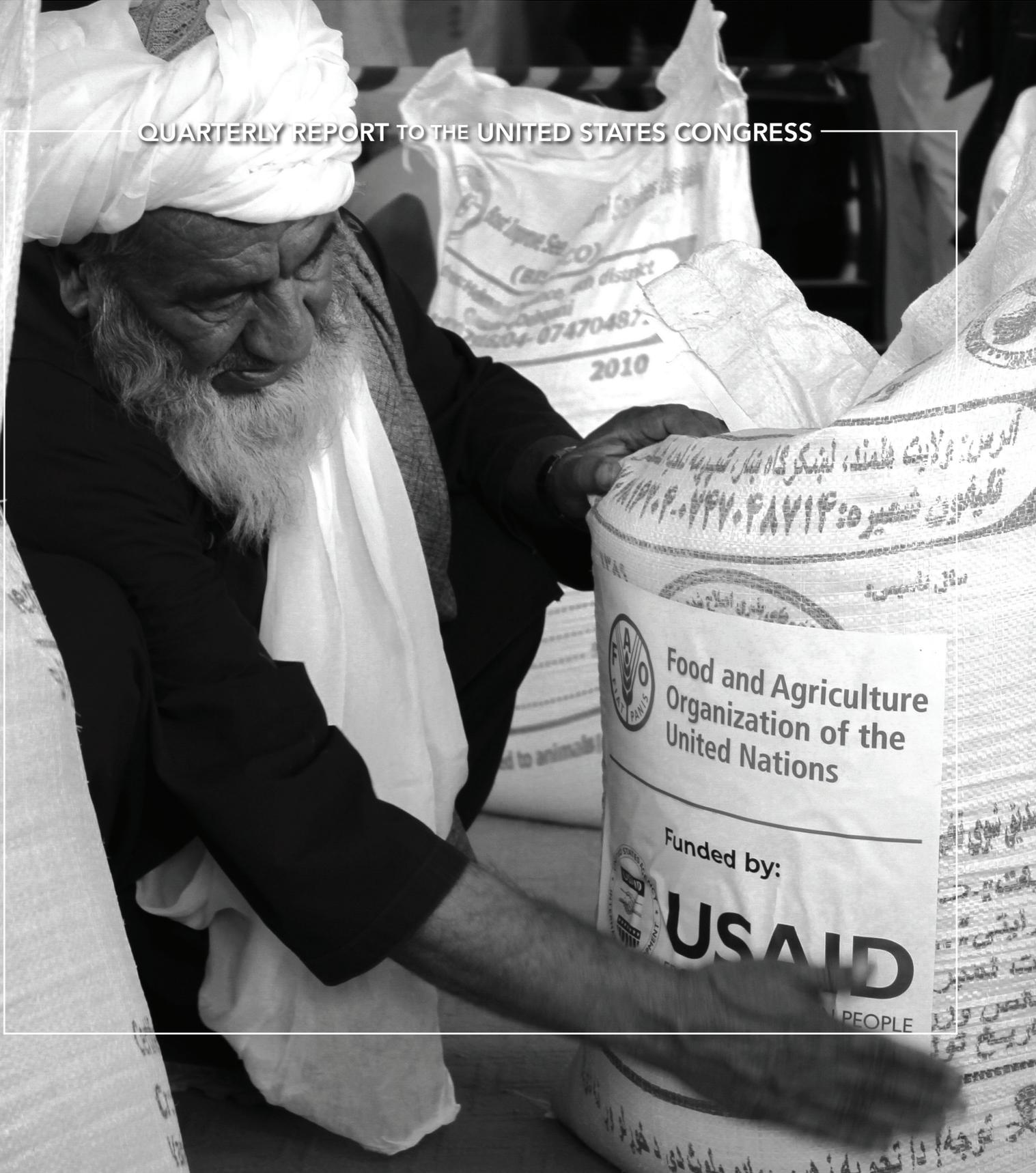


SIGAR

Special Inspector General for
Afghanistan Reconstruction

APR 30
2022

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





The National Defense Authorization Act for FY 2008 (Pub. L. No. 110-181) established the Special Inspector General for Afghanistan Reconstruction (SIGAR).

SIGAR's oversight mission, as defined by the legislation, is to provide for the independent and objective

- conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.
- leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of the programs and operations, and to prevent and detect waste, fraud, and abuse in such programs and operations.
- means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operation and the necessity for and progress on corrective action.

Afghanistan reconstruction includes any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the U.S. government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

As required by the National Defense Authorization Act for FY 2018 (Pub. L. No. 115-91), this quarterly report has been prepared in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

Source: Pub. L. No. 110-181, National Defense Authorization Act for FY 2008, 1/28/2008, Pub. L. No. 115-91, National Defense Authorization Act for FY 2018, 12/12/2017.

(For a list of the Congressionally mandated contents of this report, see Appendix A.)

Cover photo:

A farmer examines a sack of certified wheat seed distributed by FAO in Daman District of Kandahar Province, Afghanistan. (FAO photo by Hashim Azizi)



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 55th quarterly report on the status of reconstruction in Afghanistan.

The United States has withdrawn from Afghanistan, but U.S. assistance to that country continues, with the United States providing some \$986 million in humanitarian aid in fiscal years 2021–2022. The most recent U.S. commitment came in March, when the United States pledged \$204 million in life-saving assistance at the United Nations High-Level Pledging Event on Supporting the Humanitarian Response in Afghanistan. SIGAR will continue to provide oversight and reporting for all U.S. funds appropriated for this assistance.

The State Department told SIGAR this quarter that the Taliban's unexpected decision in March to extend its ban on Afghan girls' attending secondary schools marked a potential turning point in the U.S. engagement with the group. The Taliban had planned to reopen secondary schools to girls, but reversed the decision on the very day set for the reopening. The Taliban extended their prohibition at a time when they have been accused of human rights violations against members of the former Afghan government and security services. Neither development bodes well for the Taliban's relations with the international community, whose assistance is vital as Afghanistan's economic crisis deepens.

This quarter SIGAR issued an evaluation requested by the House Committee on Oversight and Reform to review the status of U.S. funding for reconstruction in Afghanistan. SIGAR found USAID and State had accounted for most of their obligated funds in FY 2021.

SIGAR plans to issue an interim report in May addressing the factors that led to the collapse of the Afghan National Defense and Security Forces (ANDSF) in August 2021. The report will draw upon one of five evaluations requested by Congress after the fall of the Afghan government last year. SIGAR intends to issue final reports on all five evaluations by autumn 2022. SIGAR also plans to issue an interim report soon on allegations of the theft of Afghan funds at the time of the government's fall.

SIGAR has embarked on three major criminal investigative initiatives, collectively referred to as the "Follow the Money" Capital Flight Project. The project will focus on the flight of assets and capital by Afghans, including senior government officials and the politically connected, upon the collapse of the government. The project complements the Administration's Strategy on Countering Corruption, which "places particular emphasis on better understanding and responding to the threat's transnational dimensions, including by taking additional steps to reduce the ability of corrupt actors to use the U.S. and international financial systems to hide assets and launder the proceeds of corrupt acts."

This quarter, SIGAR issued 11 products, including two performance audit reports, two evaluations, and one inspection. The first report is an unclassified

version of an October 2020 report that recommended U.S. intelligence advisors coordinate with their Afghan counterparts to more thoroughly vet potential recruits to the Afghan air forces. The second report found that DOD did not retain required records and did not adequately measure the effectiveness of its effort to recruit and train women to the ANDSF.

In addition to the evaluation of the status of U.S. funding for reconstruction in Afghanistan, the second evaluation assessed the steps USAID and the World Bank took to implement SIGAR's 2018 recommendations for managing the Afghanistan Reconstruction Trust Fund. It found improvements in monitoring and oversight.

SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$589,730 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits cover a range of topics, including USAID's program to increase the competitiveness of Afghan export-oriented businesses, its emergency response to drought in conflict-affected areas, and its support services for crisis- and disaster-affected communities. Although the contracts audited are now closed, the agencies can still recover funds.

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

SIGAR work to date has identified approximately \$3.88 billion in savings for the U.S. taxpayer. As the situation on the ground evolves, SIGAR continues its work to prevent U.S. funds intended for the people of Afghanistan from falling prey to waste, fraud, or abuse.

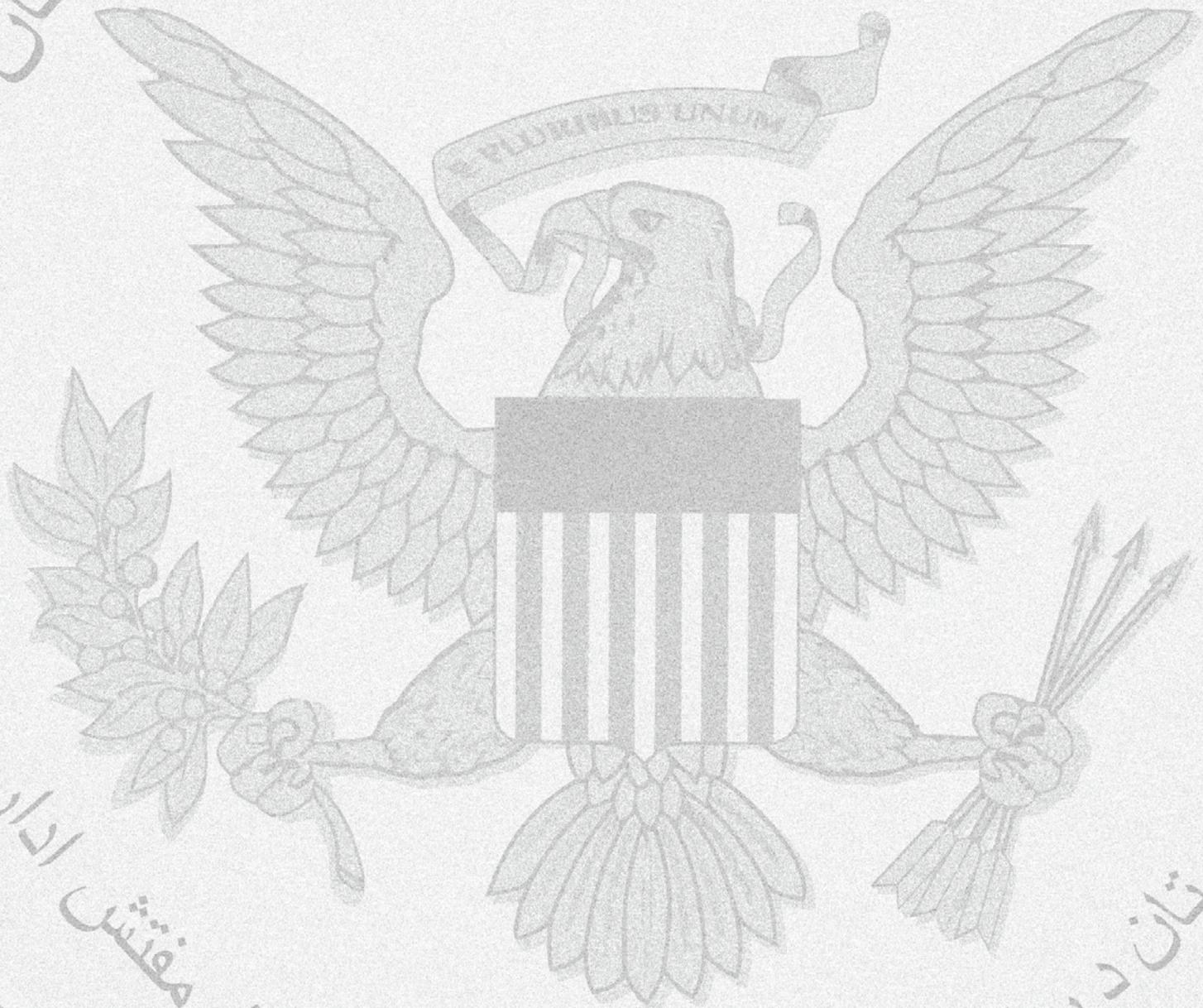
Sincerely,

A handwritten signature in black ink, appearing to read 'John F. Sopko', with a long, sweeping horizontal stroke extending to the right.

John F. Sopko



سازمان آموزش، عالی و پژوهش



دانشگاه عالی و پژوهش افغانستان

EXECUTIVE SUMMARY

This report summarizes SIGAR’s oversight work and updates developments in reconstruction efforts in Afghanistan from January 1–March 31, 2022.*

During this reporting period, SIGAR issued 11 audits, evaluations, and other products assessing U.S. reconstruction efforts in Afghanistan. In this period, SIGAR criminal investigations resulted in two criminal informations (a prosecutor’s allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas.

SIGAR OVERVIEW

AUDITS AND INSPECTIONS

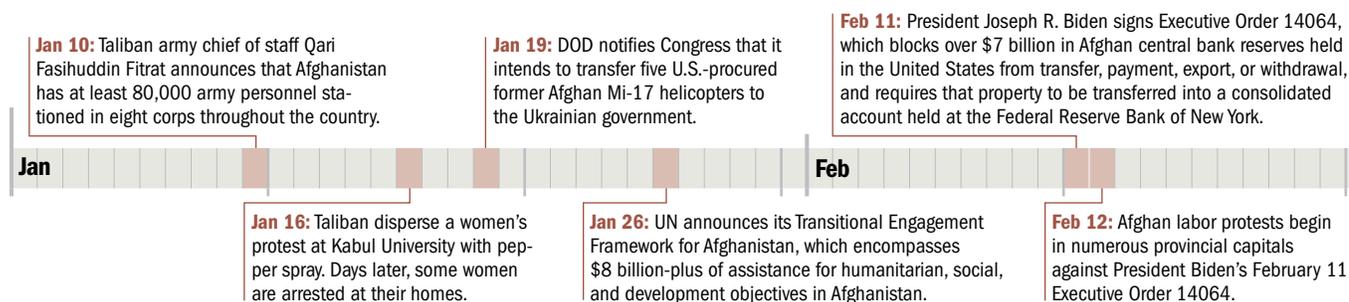
This quarter, SIGAR issued two performance audit reports, two evaluations, one inspection, and five financial audit reports.

- The first **performance audit report** is an unclassified version of an October 2020 report that recommended U.S. intelligence advisors coordinate with their Afghan counterparts to more thoroughly vet potential recruits to the Afghan air forces.
- The second found that DOD did not retain required records and did not adequately measure the effectiveness of its effort to recruit and train

women for the Afghan National Defense and Security Forces (ANDSF).

- The first **evaluation** analyzed the current status of U.S. funding for reconstruction in Afghanistan. SIGAR found USAID and State had accounted for most of their obligated funds in FY 2021.
- The second assessed the steps USAID and the World Bank took to implement SIGAR’s 2018 recommendations for managing the Afghanistan Reconstruction Trust Fund. It found improvements were made in monitoring and oversight.

KEY EVENTS, JANUARY–APRIL 2022



EXECUTIVE SUMMARY

The five **financial audit reports** identified \$589,730 in questioned costs as a result of internal control deficiencies and noncompliance issues.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

Investigations highlights include the charging of Jeremy Pittmann, a commander in the U.S. Naval Reserve, with bribery and conspiracy to commit visa fraud. If convicted on both counts, Pittmann faces up to 20 years in prison. In addition, two U.S. defense contractors pleaded guilty to tax evasion for failing to report all compensation earned by the firm to the IRS; each faces a maximum penalty of five years in prison.

LESSONS LEARNED

During the reporting period, Lessons Learned developed its 12th report, *Police in Conflict*. Scheduled for issuance next quarter, the report will provide an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police.

RESEARCH AND ANALYSIS

SIGAR's Research and Analysis Directorate issued its 55th *Quarterly Report to the United States Congress*.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after March 31, 2022, up to the publication date of this report.

Feb 25: Treasury Department issues a seventh general license to expand authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions.

Mar 20: Taliban cabinet gathers in Kandahar Province for a three-day meeting, reportedly the first headed by supreme leader Mullah Haibatullah Akhundzada and the largest to date.

Mar 29: The World Bank halts a \$600 million movement of ARTF funds to support international aid, in response to the Taliban's restriction of girls' secondary education.

Apr 3: Taliban officially announce a ban on the production of opium and other narcotics.

Mar

Mar 17: UN Security Council extends mandate for the UN Assistance Mission in Afghanistan for one year.

Mar 23: Taliban order girls' secondary schools to remain closed indefinitely, despite previous assurances they would reopen at the start of the new school year.

Apr

Mar 31: International donors pledge over \$2.4 billion to support United Nations humanitarian efforts in Afghanistan, including \$204 million from the United States. The pledges are \$2 billion short of the \$4.4 billion UN appeal.

Apr 13: DOD announces an additional 11 former Afghan Mi-17 helicopters will be transferred to Ukraine.



SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work in 30 of Afghanistan's 34 provinces as of March 31, 2022. (SIGAR image)

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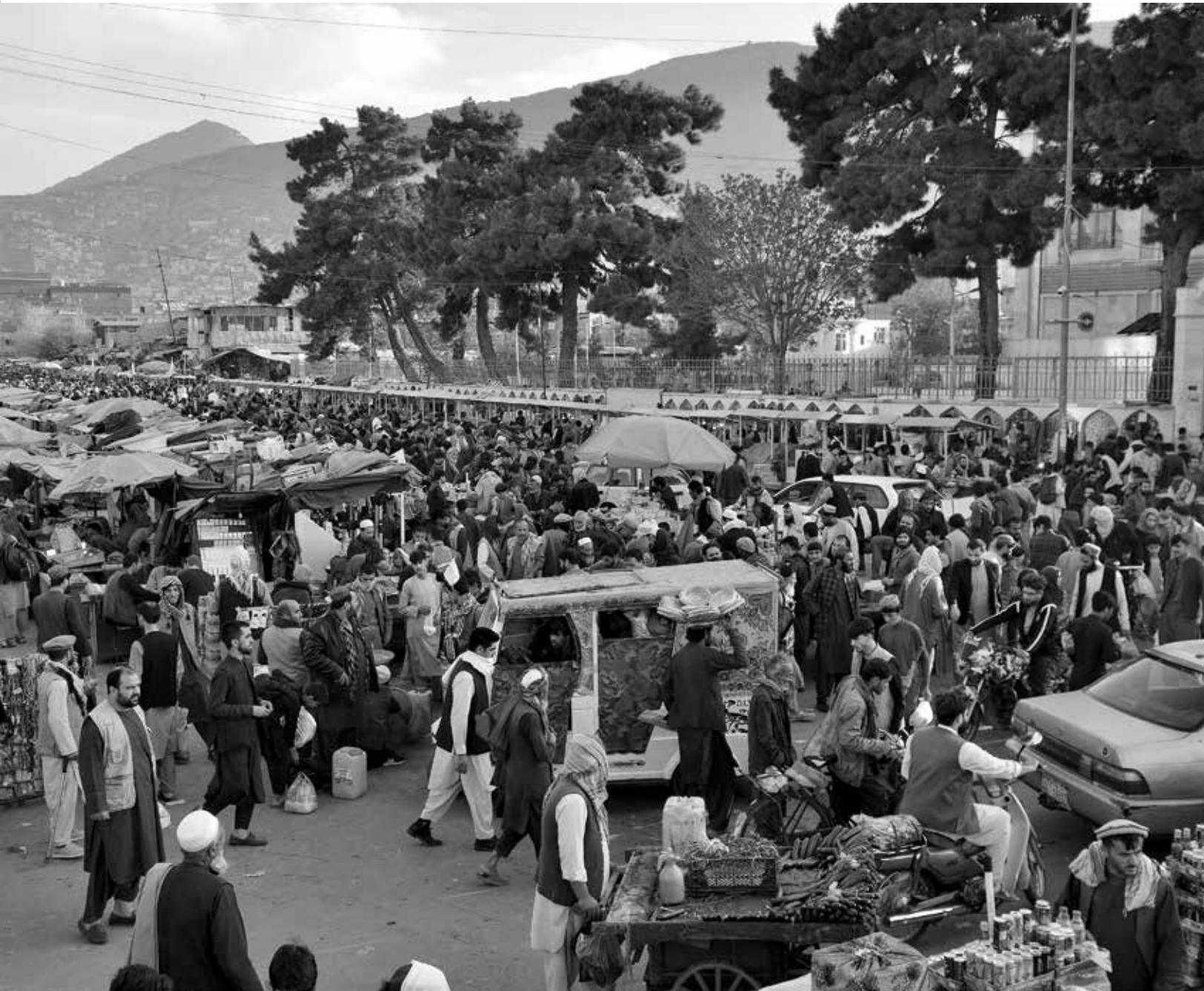
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“The unvarnished truth is that we can send all the money in the world into Afghanistan, but it will be a tragedy if that money winds up in the hands of the Taliban regime or other bad actors rather than the Afghans who need it most.”

— *Inspector General John F. Sopko*

1 SIGAR OVERSIGHT



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Shoppers through a marketplace in Kabul in April 2022. (AFP photo by Sahel Arman)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 11 products. SIGAR work to date has identified approximately \$3.88 billion in savings for the U.S. taxpayer.

SIGAR issued two performance audit reports, two evaluations, and one inspection this quarter. The first report is an unclassified version of an October 2020 report that recommended U.S. intelligence advisors coordinate with their Afghan counterparts to more thoroughly vet potential recruits to the Afghan air forces. The second report found that DOD did not retain required records and did not adequately measure the effectiveness of its effort to recruit and train women for the Afghan National Defense and Security Forces (ANDSF).

The first evaluation was requested by the House Committee on Oversight and Reform to review the status of U.S. funding for reconstruction in Afghanistan. SIGAR found USAID and State had accounted for most of their obligated funds in FY 2021. The second evaluation assessed the steps USAID and the World Bank took to implement SIGAR's 2018 recommendations for managing the Afghanistan Reconstruction Trust Fund and found improvements were made in monitoring and oversight.

The inspection report issued this quarter reviewed construction on Afghanistan's Naiabad and Camp Shaheen Electrical Substations by Venco Intiaz Construction Company. SIGAR found that the project was completed as required, but there were deficiencies due to noncompliant ground cables, uninsulated water pipes, and an ineffective water chlorination system. Each posed health risks to substation employees.

SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$589,730 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits cover a range of topics, including USAID's program to increase the competitiveness of Afghan export-oriented businesses, its emergency response to drought in conflict-affected areas, and its support services for crisis- and disaster-affected communities.

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED

- SIGAR 22-20-IP: Status of U.S. Funding and Activities for Afghanistan Reconstruction: On-Budget Assistance Has Ended, Off-Budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds
- SIGAR 22-15-IP: Afghanistan Reconstruction Trust Fund: The World Bank Improved Its Monitoring, Performance Measurement, and Oversight, But Other Management Issues Persisted
- SIGAR 22-12-AR: Women in the ANDSF: DOD Efforts to Recruit, Retain, and Train Women in the Former Afghan National Defense Security Forces
- SIGAR 21-03-AR: Afghan Air Forces: The U.S. Has Reduced Its Advising for Vetting AAF and SMW Recruits and the Afghan Ministry of Defense Does Not Have the Resources Needed to Vet All Recruits or Personnel

Continued on the next page

SIGAR OVERSIGHT ACTIVITIES

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR 22-19-FA: Audit of Costs Incurred by Management Systems International
- Financial Audit SIGAR 22-18-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-17-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-16-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-13-FA: Audit of Costs Incurred by by DAI Global LLC

QUARTERLY REPORT ISSUED

- 2022-QR-2: Quarterly Report to the United States Congress

This is an unclassified version of a report issued to DOD in October 2020. The only material changes from the previously issued report are (1) the removal of all classified information, and (2) minor revisions for readability to adjust for the removal of classified material. The language of the report does not reflect the collapse of the internationally recognized government of Afghanistan in August 2021.

SIGAR also continued conducting interviews and analysis in support of five Congressionally requested assessments, reviewing the factors that led to the collapse of the Afghan government and the ANDSF, the current status of U.S. funds and on-budget U.S. assistance, and the emerging risks to the Afghan people. This quarter, SIGAR issued one report on the current status of funds from DOD, USAID, and State. A second report utilizing additional data from the U.S. Agency for Global Media (USAGM), Drug Enforcement Administration (DEA), and the U.S. International Development Finance Corporation (DFC) is forthcoming.

AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 13 ongoing performance audits and evaluations, and 60 ongoing financial audits. These reviews are required by SIGAR's authorizing statute; completing them, despite the fall of the internationally supported Afghan government in August 2021, 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 two performance-audit reports. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

Performance Audit 21-03-AR: Afghan Air Forces

The U.S. Had Reduced its Advising for Vetting AAF and SMW Recruits and the Afghan Ministry of Defense Does Not Have the Resources Needed to Vet All Recruits or Personnel

According to DOD's December 2019 *Enhancing Security and Stability in Afghanistan* report, corruption undermined ANDSF readiness and combat power. NATO Resolute Support focused advising efforts on trusted partners who demonstrated desire, will, and a bias toward taking action against corruption; Combined Security Transition Command-Afghanistan (CSTC-A) identified countering corruption as one of the "Top 10 Challenges and Opportunities" in Afghanistan.

U.S. and Coalition forces identified the Afghan air forces, comprising the Afghan Air Force (AAF) and the Special Mission Wing (SMW), as critical capabilities. Preventing and rooting out corruption in critical ANDSF units was viewed as important for protecting the multi-billion dollar U.S. investment from waste, fraud, and abuse. This report examined the extent to

which the Afghan Ministry of Defense (MOD) vetted AAF and SMW recruits for corruption and identified areas for improvement.

SIGAR found that U.S. intelligence advisors reduced vetting oversight due to internal Afghan government management of the vetting process, including Preliminary Credibility Assessment Screening System (PCASS) screenings and Cellular Exploitation (CELLEX) of cell phone data. As a result, the advisors' knowledge of the vetting and screening process in Afghanistan was limited. However, advisors did note that anticorruption aims were limited by time constraints. An Afghan intelligence official also highlighted the shortage of "professional personnel" to conduct more complete screening operations.

SIGAR made two recommendations to the commander of CSTC-A to help the Afghan Ministry of Defense improve its vetting for corruption: (1) direct U.S. advisors to coordinate with the Afghan National Army General Staff for Intelligence (GSG2) to develop additional anticorruption-specific questions for the PCASS program, and (2) direct U.S. advisors to advise and assist the MOD in identifying resource requirements that would allow GSG2 to impose PCASS and CELLEX screening on all recruits to the Afghan air forces and high-risk individuals.

SIGAR received comments from the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia, CSTC-A, and Train Advise Assist Command-Air (TAAC-Air). The Deputy Assistant Secretary concurred with one of the recommendations; CTSC-A concurred with one recommendation, and partially concurred with the second; and TAAC-Air concurred with both recommendations and identified actions it would take to implement them.

Performance Audit 22-12-AR: Women in the ANDSF

DOD Efforts to Recruit, Retain, and Train Women in the Former Afghan National Defense Security Forces: DOD Could Not Show Why It Selected Specific Projects and Did Not Measure Their Effectiveness

Between Fiscal Year (FY) 2014 and FY 2020, Congress required DOD to support women in the ANDSF by placing conditions on DOD's use of the Afghanistan Security Forces Fund (ASFF) and requiring \$10 million be spent annually towards that goal. To support women in the ANDSF, specifically in the Afghan National Army (ANA) and Afghan National Police (ANP), a significant portion of these funds was dedicated towards recruitment, retention, and training efforts. Between FY 2014 and FY 2020, the ASFF Justification Books stated that DOD spent \$34.1 million for 18 incentives and \$22.4 million for six training courses.

The objectives of this audit were to assess the extent to which DOD (1) adhered to requirements to document its processes, procedures, and justifications for selecting the incentives and training courses it funded to promote the recruitment and retention of women in the ANDSF, and (2)

PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED

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- SIGAR 22-15-IP: Afghanistan Reconstruction Trust Fund: The World Bank Improved Its Monitoring, Performance Measurement, and Oversight, But Other Management Issues Persisted

measured the results of its efforts and their success in meeting the intended goals to promote the recruitment, training, and retention of women in the ANDSF.

The report found that DOD did not retain required records about project selection and implementation pertaining to both financial and nonfinancial incentives and training courses. DOD also did not measure the effectiveness of its efforts to recruit, retain, and train women in the ANDSF. U.S. laws and DOD instructions require that DOD retain documents that state how and why decisions are made for project selection and funding levels. Despite these requirements, DOD never provided SIGAR any documentation that showed how incentives or training courses were selected to receive funding.

Further, DOD created no measurable targets or goals for how women in the ANDSF would receive gender-specific incentives, nor for why it chose the percentage of women to be recruited or retained in the ANDSF through the use of these incentives. DOD also did not measure the effectiveness of any specific incentives or training courses, including whether any of them contributed to the recruitment, training, and retention of women in the ANDSF.

DOD stated that due to its operating in a contingency environment, its ability to retain records was hindered. U.S. law and DOD instructions, however, provide no contingency-operation exception for records maintenance and retention. The August 2021 collapse of the Afghan government does not absolve DOD of its requirements to conduct record-retention and program-oversight efforts.

SIGAR made no recommendations because the United States ceased support for the ANDSF following the collapse of the ANDSF and the Afghan government to the Taliban in August 2021.

Evaluation Reports Issued

This quarter, SIGAR issued two evaluation reports. The first reviewed the status of U.S. funding for reconstruction programs in Afghanistan. The second assessed the steps USAID and the World Bank took to implement SIGAR's April 2018 recommendations to oversee the Afghanistan Reconstruction Trust Fund, and address any newly identified challenges to managing and overseeing the Fund.

Evaluation 22-20-IP: Status of U.S. Funding and Activities for Afghanistan Reconstruction

On-Budget Assistance Has Ended, Off-Budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds

The House Committee on Oversight and Reform requested SIGAR to review the circumstances surrounding the Afghan government's collapse and the risks to U.S.-led reconstruction assistance in Afghanistan. The Committee inquired about the status of U.S. funding for reconstruction programs in Afghanistan, including on-budget assistance and any contracts that remain active and pending. SIGAR initiated an evaluation to assess the status of U.S. agency funding for reconstruction activities and U.S.-funded programs in Afghanistan, and to determine, as of October 1, 2021, the status of U.S.-funded on-budget and off-budget activities, and of activities multilateral institutions implemented with U.S. funding or operational support.

Six U.S. agencies—State, DOD, USAID, DEA, U.S. Agency for Global Media (USAGM), and U.S. International Development Finance Corporation (DFC)—funded reconstruction activities in Afghanistan in FY 2021. Of these, only State, USAID, USAGM, and DFC had ongoing reconstruction activities as of October 1, 2021. USAID and State accounted for most of the obligations with approximately \$375 million and \$252 million, respectively. As of October 1, 2021, U.S. reconstruction funding in Afghanistan totaled about \$6.57 billion in obligations, \$5.82 billion in disbursements, and about \$546 million in unliquidated funds for activities implemented in FY 2021.

U.S. agencies stopped providing on-budget assistance to the Afghan government on August 15, 2021, after the Afghan government collapsed and the Taliban returned to power. During FY 2021, U.S. on-budget assistance consisted of two USAID-funded activities and DOD's support to the ANDSF. USAID's two on-budget activities involved providing textbooks to the Afghan Ministry of Education and expanding electrical transmission under the Power Transmission Expansion and Connectivity (PTEC) project. These activities had \$2 million and \$11 million remaining in unliquidated funds, respectively.

During FY 2021, DOD disbursed about \$674 million to support the ANDSF, making its last disbursement of \$47 million in June 2021 before the ANDSF dissolved. As of October 1, 2021, DOD had terminated all of its work in Afghanistan.

Although on-budget assistance ceased on August 15, 2021, U.S. agencies continued reconstruction assistance through 100 off-budget activities and activities implemented by multilateral institutions. These ongoing efforts covered a range of activities including emergency food assistance, health initiatives, and demining efforts. As of October 1, 2021, these 100 activities had \$64 million in unliquidated funds. State acknowledged that this programming may benefit the Taliban. For example, implementers may be required to use U.S. government funds to pay fees and taxes to the Taliban

SIGAR OVERSIGHT ACTIVITIES

or others. However, State and USAID noted that efforts would be made to mitigate this risk to the extent possible.

In addition to the billions of dollars that U.S. agencies obligated and disbursed for reconstruction activities in Afghanistan, on October 1, 2021, \$546 million remained in unliquidated funds for the activities SIGAR reviewed. U.S. agencies will need to disburse some of these unliquidated funds to pay for items such as contracts terminated at the U.S. government's convenience, but the agencies may otherwise recover some of the funds.

Evaluation 22-15-IP: Afghanistan Reconstruction Trust Fund The World Bank Improved Its Monitoring, Performance Measurement, and Oversight, But Other Management Issues Persist

Senate Report 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020, directed SIGAR to conduct an assessment of “the internal controls of multilateral trust funds for Afghanistan reconstruction that receive U.S. contributions, to include any third-party evaluations of the internal controls of the Afghan government ministries receiving assistance from multilateral trust funds, and SIGAR is directed to report to the Committee if access to records is restricted for programs funded with U.S. contributions.”

In response, this evaluation assessed the steps USAID and the World Bank (the Bank) took since SIGAR's April 2018 Afghanistan Reconstruction Trust Fund report to: (1) implement SIGAR's April 2018 recommendations, and (2) address any newly identified challenges to managing and overseeing the ARTF.

The evaluation found that the Bank made multiple improvements to its monitoring, performance measurement, and oversight of the ARTF by addressing SIGAR's 2018 report recommendations. For example, based on SIGAR's recommendation that the Bank include periodic performance reviews of the third-party monitors, the Bank completed an independent review of all ARTF monitoring contracts from 2015 to 2019. Additionally, with the ARTF Steering Committee's endorsement, the Bank updated the ARTF Financing Structure in October 2018 by adding two ARTF activities: The Anticorruption and Results Monitoring Action Plan (ACReMAP) and Advisory Services Implementation Support and Technical Assistance (ASIST). ACReMAP funded efforts to improve results monitoring and provide fiduciary oversight support. ASIST provided enhanced advisory services, implementation support, and technical assistance to Afghan national priority sectors.

Despite these improvements, the Bank did not fully address SIGAR's 2018 recommendations. First, the Bank did not demonstrate that it expanded the physical verification efforts of its third-party monitors. Bank officials told SIGAR that the delay in producing and publishing third-party monitoring reports resulted partially from COVID-19-pandemic-related

SIGAR OVERSIGHT ACTIVITIES

factors that restricted third-party monitors from performing their work, and from delays in initiating the January 2020 third-party monitoring agent contract.

Second, the Bank did not give donors complete access to documents or provide required reports in a timely manner. For example, SIGAR found broken links on the ARTF public website and links leading to the wrong documents. In addition, SIGAR found significant delays in the Bank's release and public posting of required reports, such as a delay in 2020 Recurrent Cost Window reporting that amounted to a five- to 11-month delay in releasing quarterly reports. The Bank did not specifically explain why some reports were still missing or inaccurately linked on the ARTF public website.

Third, SIGAR found the completion of independent reviews to be infrequent and not useful for donors in decision making. Fourth, the Bank continued not to adhere to its own performance measurement guidance. Fifth, the Bank did not make changes to allow donors to modify ARTF contributions.

In February 2022, in response to SIGAR's draft report, the Bank stated that it corrected the issues identified and shared by SIGAR in July 2021 regarding missing and incorrect links to the ARTF public website. Upon further review, SIGAR found that two of the nine issues pointed out to USAID and the Bank remained unresolved. SIGAR maintains that the Bank could take actions to fully address previous recommendations to help ensure any future ARTF funding—or funding provided through a similar modality—would be used more efficiently and effectively.

SIGAR made no recommendations in the report due to the uncertain future of USAID assistance to the ARTF, and because previous recommendations, if addressed, would mitigate the issues identified.

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 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 60 ongoing financial audits are reviewing over \$715 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.

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR 22-18-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-17-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-16-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-19-FA: Audit of Costs Incurred by Management Systems International
- Financial Audit SIGAR 22-13-FA: Audit of Costs Incurred by DAI Global LLC

SIGAR OVERSIGHT ACTIVITIES

TABLE 1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
203 completed audits	\$9.05
60 ongoing audits	0.72
Total	\$9.77

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 unpaid interest on advanced federal funds or other revenue amounts payable to the government.

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

SIGAR 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 nearly \$521 million in **questioned costs** and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

As of March 31, 2022, funding agencies had disallowed nearly \$29 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 650 compliance findings and 716 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The five financial audits completed this quarter identified \$589,730 in questioned costs as a result of internal-control deficiencies and noncompliance issues. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of the State Department and the award recipient.

Financial Audit SIGAR 22-18-FA: USAID's Integrated Emergency [redacted] Program in Conflict-Affected Areas of Eastern Afghanistan Audit of Costs Incurred by [redacted]

On September 13, 2019, USAID awarded a \$3,500,000 grant agreement to [redacted] to support an integrated emergency [redacted] program in conflict-affected areas of eastern Afghanistan. The program intended to improve [redacted]. There were no modifications to the agreement to increase the total funding or extend the period of performance.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$3,500,000 in costs charged to the agreement from October 1, 2019, through September 30, 2020. Conrad identified two significant deficiencies, one material weakness in [redacted] internal controls, and three instances of noncompliance with the terms of the agreement. Due to these issues, Conrad identified a total of \$261,140 in questioned costs.

Financial Audit SIGAR 22-17-FA: USAID’s Community-Based Support Services for Crisis and Disaster-Affected Communities in Afghanistan Audit of Costs Incurred by [redacted]

On September 23, 2019, USAID’s Office of U.S. Foreign Disaster Assistance awarded a \$3,500,000 grant to [redacted] to provide community-based support for crisis and disaster-affected communities in Afghanistan.

The program’s objective [redacted]. The grant had an initial period of performance from September 1, 2019, through August 31, 2020. One modification to the agreement extended the period of performance end date to October 31, 2020.

SIGAR’s financial audit, performed by Conrad LLP, reviewed \$3,493,277 in costs charged to the agreement from September 1, 2019, through October 31, 2020. Conrad identified one material weakness, one significant deficiency, one deficiency in [redacted] internal controls, and three instances of noncompliance with the terms of the grant. Due to these issues, Conrad identified a total of \$182,459 in questioned costs.

Financial Audit SIGAR 22-16-FA: USAID’s Integrated Emergency Response for Drought and Conflict-Affected Communities in Afghanistan Audit of Costs Incurred by [redacted]

Effective August 16, 2019, USAID’s Democracy, Conflict, and Humanitarian Assistance Bureau, and Office of U.S. Foreign Disaster Assistance awarded a \$5,000,000 grant to [redacted] to support an Integrated Emergency Response for Drought and Conflict-Affected Communities in Afghanistan. The grant included a pre-award period from July 1, 2019, through August 16, 2019, with allowable pre-award costs approved under the grant agreement.

The program’s mission was to teach families to grow their own vegetables, and to provide cash transfers and cash for work to increase food security for drought-affected households. The program also sought to encourage the use of nutrition services to reduce the incidence of preventable diseases. The grant had an initial period of performance from July 1, 2019, through December 31, 2020. Three modifications to the agreement increased the funding amount to \$9,300,000 and extended the period of performance end date to January 31, 2022.

SIGAR’s financial audit, performed by Conrad LLP, reviewed \$6,280,124 in costs charged to the agreement from July 1, 2019, through December 31, 2020. Conrad identified three significant deficiencies in [redacted] internal controls and three instances of noncompliance with the terms of the grant. Because of these issues, Conrad identified a total of \$119,419 in questioned costs.

SIGAR OVERSIGHT ACTIVITIES

Financial Audit SIGAR 22-19-FA: USAID’s Afghanistan’s Measure for Accountability and Transparency Project

Audit of Costs Incurred by Management Systems International

On August 23, 2017, USAID awarded a \$31,986,588 cost-plus-fixed-fee contract to management Systems International to support Afghanistan’s Measure for Accountability and Transparency project. The contract was intended to support efforts to reduce and prevent corruption in government public services by working with the Afghan government agencies to develop corruption risk-mitigation plans. The contract’s initial period of performance was from August 23, 2017, through August 22, 2022. There were several modifications to the contract, but the period of performance and the total approved budget remain unchanged.

SIGAR’s financial audit, performed by Conrad LLP, reviewed \$7,829,275 in costs charged to the contract from October 1, 2018, through August 22, 2020. Conrad identified four significant deficiencies in Management Systems International’s internal controls, and four instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of \$22,945 in questioned costs.

Financial Audit SIGAR 22-13-FA: USAID’s Afghanistan Competitiveness of Export-Oriented Business Activity

Audit of Costs Incurred by DAI Global LLC

On January 27, 2020, USAID awarded a \$106 million, five-year contract to DAI Global LLC to implement the Afghanistan Competitiveness of Export-Oriented Business Activity (ACEBA). The activity’s objectives are to enhance the competitiveness and capacity of Afghan export-oriented businesses, such as marble, granite, gemstones, and carpets, to promote sustainable economic growth. Modifications to the contract did not change the amount of the award or the period of performance. As of the report date, the program remains active, as USAID has not issued a stop-work order for ACEBA as a result of the Taliban’s return to power in August 2021.

SIGAR’s financial audit, performed by Conrad LLP, reviewed \$7,798,800 in costs charged to the contract from January 27, 2020, through January 31, 2021. The auditors identified two deficiencies in DAI Global LLC’s internal controls, one of which was significant, and two instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of \$3,767 in questioned costs.

INSPECTIONS

Inspection Report Issued

SIGAR issued one inspection report this quarter, reviewing Afghanistan's Naiabad and Camp Shaheen Electrical Substations.

Inspection Report 22-14-IP: Afghanistan's Naiabad and Camp Shaheen Electrical Substations

Project Was Generally Completed According to Contract Requirements, But Construction and Maintenance Problems Contributed to Safety and Operational Issues

On July 21, 2016, the U.S. Army Corps of Engineers (USACE) awarded Venco Intiaz Construction Company (VICC) of the United Arab Emirates a \$27.7 million firm-fixed-price contract to connect two ANDSF bases in Balkh Province to Afghanistan's national power grid. The contract required VICC to expand the high-voltage power system at Naiabad substation, and design and build the new Camp Shaheen substation in Dashti Shadian. USACE conducted a final inspection of all newly built facilities from January 7 through January 16, 2020, after the Camp Shaheen substation connection—built from high-voltage power system at Naiabad—was energized on January 3, 2020. On January 17, 2020, VICC, through USACE and the Combined Security Transition Command-Afghanistan, transferred the project to Da Afghanistan Breshna Sherkat, Afghanistan's power utility. The one-year construction warranty period expired on January 21, 2021.

SIGAR found that VICC generally completed required work at the substations and electrical facilities according to the contract requirements. However, during site visits from September 13 to 17, 2020, SIGAR inspectors found two construction deficiencies at the Camp Shaheen substation involving: (1) noncompliant ground cables and wires, and (2) uninsulated water pipes that carried water from a storage tank into and through the well house. SIGAR also found that the chlorination system was not working to disinfect the well water at the Camp Shaheen substation, which posed health concerns for substation employees due to biological or bacterial contaminants in the water. Inadequate maintenance also resulted in a malfunctioning relay panel in the voltage switchgear room and the Security Control and Data Acquisition systems designed to communicate real-time power distribution information between the substations.

Construction deficiencies and maintenance issues could disrupt the electricity flowing between and beyond the Naiabad and Camp Shaheen substations. USACE was required to conduct pre-final and final inspections to ensure that VICC adhered to construction requirements. USACE identified one of the two construction deficiencies—the noncompliant medium-voltage ground cables and wires—during the inspections. However, VICC did not correct the deficiency prior to SIGAR's visit in September 2020.

SIGAR OVERSIGHT ACTIVITIES

Despite these findings, this report made no recommendations due to the Afghan government's collapse and the Taliban's takeover of Afghanistan in August 2021.

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 38 recommendations contained in 17 performance-audit, inspection, and financial-audit reports.

From 2009 through March 2022, SIGAR issued 436 audits, alert letters, and inspection reports, and made 1,225 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,130 of these recommendations, about 92%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency 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 239 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 89 open recommendations. Of these recommendations, 15 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.

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. The program has issued 11 lessons-learned reports to date. Its 12th report, *Police in Conflict*, scheduled for issuance next quarter, will provide an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police.

The report will discuss the history of policing in Afghanistan; the importance of police in post-conflict and stabilization missions; the programs and activities of the Departments of Defense, State, and Treasury, and the challenges each agency faced in Afghanistan; the role of police in counter-insurgency operations; the risks associated with not developing a capability and allowing an abusive and predatory police force to exist in a fragile nation; and best practices from those police missions that were successful in creating smaller yet more specialized police units.

CONGRESSIONALLY REQUESTED ASSESSMENTS

This quarter, SIGAR continued work on five evaluations emanating from Congressional requests to assess what led to last summer's events in Afghanistan and their repercussions.

1 Collapse of the Afghan Government

SIGAR is evaluating the factors that contributed the collapse of the Afghan government in August 2021, including chronic challenges to Afghan state authority and legitimacy since 2002, and the relative success or failure of U.S. reconstruction efforts to build and sustain Afghan governing institutions. SIGAR has so far collected testimony from a diverse assortment of Afghan, American, and international interviewees who shared their insights on the downfall of the previous Afghan government.

2 Collapse of the Afghan National Defense and Security Forces

SIGAR is assessing the ANDSF's performance from February 2020 to August 2021, as well as the factors that contributed to the ANDSF's rapid dissolution. SIGAR is also documenting the underlying causes that contributed to the underdevelopment of important ANDSF capabilities over the 20-year security assistance mission, and providing an accounting—where possible—of the status of U.S.-supplied equipment and U.S.-trained ANDSF personnel. SIGAR has already conducted numerous interviews with senior Afghan and U.S. officials to gain insights into ANDSF weaknesses and to learn about what unfolded during the last 18 months of the U.S. mission in Afghanistan.

3 Current Status of U.S. Funds

SIGAR continues to conduct fieldwork to determine the status of U.S. funding appropriated for the reconstruction of Afghanistan through all modalities, including on-budget, off-budget, multilateral trust funds, and U.S. government agencies. This quarter, SIGAR issued a report on the current status of U.S. funds with data from USAID, State, and DOD. SIGAR continues to review data received from USAID, State, DOD, USAGM, DEA, and DFC on the status of U.S. funding appropriated for the reconstruction of Afghanistan for an additional forthcoming assessment.

4 Taliban Access to On-Budget Assistance and U.S.-Funded Equipment

SIGAR is performing fieldwork to evaluate the extent to which the Taliban has access to U.S. on-budget assistance; U.S. equipment, vehicles, property, and assets abandoned in Afghanistan; and U.S.-funded equipment and defense articles previously provided to the Afghan government and the ANDSF. This assessment also seeks to evaluate any mechanisms the U.S. government is using to recoup or recapture this funding and equipment. The scope of this assessment covers February 2020—the start of a signed commitment between the U.S. government and the Taliban—to the present. SIGAR has submitted requests for information to DOD, State, and USAID, and has interviewed Afghan and U.S. government officials knowledgeable of the events surrounding the U.S. withdrawal and the collapse of the Afghan government.

5 Risks to the Afghan People

SIGAR is performing fieldwork to evaluate the status of, and potential risks to, the Afghan people and civil society organizations resulting from the Taliban's return to power. The assessment's scope covers February 2020—the start of a signed commitment between the U.S. government and the Taliban—to the present. To date, SIGAR has primarily conducted interviews with Afghans and USAID personnel identified as facing risks across five sectors: Afghan women and girls, journalists, educational institutions, health-care operations, and nongovernmental institutions.

SIGAR OVERSIGHT ACTIVITIES

The failure to create a respected and effective police can have devastating consequences for the stability of the recipient nation and for global security. Yet developing police capabilities in the midst of conflict remains the weakest link in the U.S. security sector assistance portfolio. The U.S. government lacks coordination among agencies that deal with foreign police assistance, a coherent theory of change for police reform, and a clear doctrine on the role of police in counterinsurgency and counterterrorism operations.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations (prosecutorial charges of crime as distinct from grand jury indictments), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

To date, SIGAR investigations have resulted in a cumulative total of 163 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over \$1.6 billion.

U.S. Navy Reserve Officer Charged with Bribery and Conspiracy to Commit Visa Fraud

On January 11, 2022, in the U.S. District Court of New Hampshire, a criminal complaint was filed against Jeromy Pittmann, a commander in the U.S. Navy Reserve from Pensacola, Florida. On March 11, 2022, Pittmann self-reported with his attorney before a federal magistrate in the U.S. District of New Hampshire. Pittmann was charged with bribery and conspiracy to commit visa fraud in a scheme involving special visas for Afghan nationals.

According to court documents, Pittmann, currently residing in Naples, Italy, was paid to draft, submit, or falsely verify counterfeit letters of recommendation for citizens of Afghanistan who applied to the U.S. Department of State for Special Immigrant Visas (SIVs). There is a limited supply of SIVs each year for Afghan nationals employed as translators for U.S. military personnel. Pittmann is alleged to have signed over 20 false letters in which he represented among other things, that he had supervised the applicants while they worked as translators in support of the U.S. Army and NATO; that the applicants' lives were in jeopardy because the Taliban considered them to be traitors; and that he did not think the applicants posed a threat to the national security of the United States. In exchange, Pittmann is alleged to have received thousands of dollars in bribes paid by an Afghan co-conspirator.

If convicted of both counts, Pittmann faces up to 20 years in prison. SIGAR, the Naval Criminal Investigative Service (NCIS), and the Defense Criminal Investigative Service (DCIS) are investigating the case.

Two U.S. Defense Contractor Executives Plead Guilty to Tax Evasion

On February 16, 2022, in the U.S. District Court for the District of Columbia, Charles D. Squires pleaded guilty to tax evasion based upon a criminal information filed on January 18, 2022.

Squires was the director of operations for [name redacted at the request of the Department of Justice], a fuel supply contractor located in Kyrgyzstan, Afghanistan, and Dubai. The company provided fuel services to the U.S. Department of Defense. Squires eventually served as its chief executive officer for part of the year in 2015. From 2010 through 2019, Squires did not report to the Internal Revenue Service (IRS) more than \$1.8 million in compensation he received from the company, causing a tax loss to the U.S. government of approximately \$666,080.

Squires faces a maximum penalty of five years in prison and a period of supervised release, restitution, and monetary penalties.

SIGAR initiated the investigation at the request of the Department of Justice Tax Division, and worked concurrently with the IRS-CI International Tax and Financial Crimes Group.

On March 23, 2022, in the U.S. District Court for the District of Columbia, another executive with [redacted], James M. Robar, pleaded guilty to tax evasion based upon a criminal information filed on March 7, 2022.

Beginning in February 2012, Robar served as [redacted's] country manager and later as chief executive officer. From 2012 until 2019, Robar evaded taxes by having his employer hold his bonus payments in an off-shore corporate bank account rather than transferring those funds to his domestic bank account. Robar did not file timely tax returns with the IRS.

Robar received \$3.3 million in bonus payments from his employer, and in 2020 purchased two properties in his spouse's name knowing at the time that he owed significant taxes to the U.S. government.

In total, Robar failed to report approximately \$5.5 million in compensation he earned from 2012 through 2019, causing a tax loss to the U.S. government of more than \$1.5 million. Robar faces a maximum penalty of five years in prison and a period of supervised release, restitution, and monetary penalties.

SIGAR initiated the investigation at the request of the Department of Justice Tax Division, and worked concurrently with the IRS-CI International Tax and Financial Crimes Group.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Speaks at the Atlantic Council on Lessons from the Afghanistan Experience and SIGAR’s 10 Best Practices for Protecting Future U.S. Assistance to Afghanistan

On January 27, 2022, Inspector General John Sopko was the keynote speaker at the virtual event “Lessons from the Afghanistan Experience: Protecting Future U.S. Assistance for the Afghan People” hosted by the Atlantic Council in Washington, DC. IG Sopko’s remarks focused on the 10 best practices SIGAR has identified for protecting assistance to the Afghan people as they face a severe humanitarian crisis. IG Sopko emphasized the importance of prioritizing oversight, particularly as the number of personnel from donor governments has been significantly reduced following the Taliban’s return to power in August 2021. Following his remarks, IG Sopko participated in a question and answer session moderated by Atlantic Council South Asia Center distinguished fellow Shuja Nawaz.

Inspector General Sopko Gives Keynote Address at the University of Ottawa’s Webinar Hosted by the Center for International Policy Studies, Asian Studies Network, and Fragile States Research Network

On April 7, 2022, Inspector General Sopko was the keynote speaker at a webinar hosted by the University of Ottawa’s Center for International Policy Studies, Asian Studies Network, and Fragile States Research Network. His remarks focused on the current humanitarian and economic situation in Afghanistan, as well as best practices for protecting future assistance to Afghanistan. He discussed the various multilateral and bilateral efforts to aid the Afghan people in the face of multiple crises, and the imperative of protecting foreign assistance funds from waste, fraud, and abuse—as well as ensuring they do not fall into the hands of terrorist organizations and sanctioned individuals. He highlighted key findings from SIGAR’s past work that bilateral and multilateral donors can use to improve their oversight efforts, noting that conducting effective oversight in Afghanistan has grown more difficult since the Afghan government’s collapse in August 2021. Following his remarks, IG Sopko participated in a moderated discussion with Daryl Copeland, a former Canadian diplomat, author, and professor of international relations.

SIGAR OVERSIGHT ACTIVITIES



Inspector General Sopko joins distinguished fellow Shuja Nawaz at the Atlantic Council to discuss lessons learned and share ideas put forward by Americans involved in the Afghanistan conflict to learn from past mistakes, January 27, 2022. (SIGAR image)

SIGAR BUDGET

For fiscal year 2022, SIGAR is funded under H.R. 2471, the Consolidated Appropriations Act, 2022, signed into law on March 15, 2022. The Act provides \$40 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and the Lessons Learned Program.

SIGAR STAFF

With 157 employees on board at the end of the quarter, SIGAR's staff count is unchanged from the last quarterly report to Congress. No SIGAR employees worked in Afghanistan during this reporting period.

“Working across the whole of government with our interagency partners, as well as international partners and allies, to mitigate the growing humanitarian and economic crises will also be a critical component of effectively countering the growth of [violent extremist organizations] in Afghanistan.”

— *General Kenneth F. McKenzie Jr.,
Commander, U.S. Central Command*