

4 SIGAR OVERSIGHT



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A man in Herat Province stands amidst the devastation caused by the October 2023 earthquakes. (Photo by © UNICEF/Osman Khayyam)

SIGAR OVERSIGHT ACTIVITIES

SIGAR work to date has identified approximately \$3.97 billion in savings for the U.S. taxpayer. This quarter, SIGAR's work covers the challenges of U.S.-funded assistance programming amid the Taliban's ongoing efforts to interfere with and divert this aid, as highlighted by Inspector General Sopko in his April Congressional testimony. In September, SIGAR briefed House Foreign Affairs Committee staff on its latest work, including ongoing oversight of how the more than \$3.5 billion Afghan Fund is being managed. IG Sopko's presentation at the Empirical Studies of Conflict annual meeting in October discussed the lessons learned from Afghanistan and SIGAR's continued oversight of U.S. assistance to the Afghan people. Congress continues to support SIGAR's request that the Department of State and the U.S. Agency for International Development (USAID) respond to SIGAR's requests for information regarding the agencies' operations in Afghanistan and safeguarding of U.S. assistance. USAID and State have largely resumed cooperation with SIGAR, and State and SIGAR continue to discuss how best to resolve outstanding issues.

SIGAR issued eight products this quarter, including this quarterly report. Among those products were five financial audits of U.S.-funded projects in Afghanistan that identified \$530,628 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. During the reporting period, SIGAR's criminal investigations resulted in \$50,000 in U.S. government cost savings.

SIGAR issued one performance audit report and one evaluation report, both of which highlight ongoing aid distribution and oversight challenges for U.S. assistance to the Afghan people. SIGAR's performance audit found that USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor. However, USAID did not increase the number of sites visited by the third-party monitor to reflect increases in funding or the expansion of the UN's World Food Programme's (WFP) ground operations in Afghanistan, or inform the third-party monitor of the changes, thereby limiting USAID's oversight of WFP activities.

SIGAR's evaluation of State and USAID funding for Afghanistan's education sector since August 2021 found that Taliban policies have limited access to education at all levels, especially for girls and women, and resulted in a decline of education quality. In addition, the Taliban have been

unable to fully fund public school teacher salaries and building maintenance costs, leading to further teacher shortages and the deterioration of school buildings. The evaluation also found that the regime indirectly benefited from tax revenue generated by U.S.-funded assistance and that the Taliban have established fraudulent nongovernmental organizations (NGOs) and extorted and infiltrated existing NGOs to obtain or direct international donor aid.

PERFORMANCE AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. SIGAR has eight ongoing performance audits and evaluations, and 41 ongoing financial audits, as shown in Appendix B of this report.

In the wake of the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's independent and objective oversight of ongoing U.S. government funding and activities to support the people of Afghanistan is more vital than ever. In response to Afghanistan's changing environment, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S.-funded programs in Afghanistan across multiple key sectors that support girls' and women's rights, counternarcotics, food assistance, education, and internally displaced persons.

Additionally, SIGAR has long emphasized the need for verification of reports by third-party monitors, which remains relevant as U.S. implementing agencies continue to rely on third-party monitoring and evaluation for their in-country programming. Moreover, SIGAR has identified donor coordination as an area needing improvement, a particularly applicable concern given ongoing U.S. funding to international organizations. The Audits and Inspections Directorate maintains vigorous oversight in these areas to improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit and Evaluation Reports Highlight Ongoing Aid Distribution and Monitoring Challenges

This quarter, SIGAR issued one performance audit report and one evaluation report.

Performance Audit 23-30-AR: Emergency Food Assistance to Afghanistan: USAID Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels

The United States has been funding emergency food assistance efforts in Afghanistan since at least 2010, with USAID providing over \$1.6 billion

to address Afghanistan's food security needs. Between October 2019 and December 2022, USAID's Bureau for Humanitarian Assistance (BHA) awarded almost \$900 million for emergency food assistance in Afghanistan, with the UN World Food Programme (WFP) receiving 97% of that amount. In November 2019, SIGAR issued an audit report examining USAID's oversight and monitoring of its emergency food assistance and made three recommendations. USAID concurred with SIGAR's recommendations and took action to address the report's findings.

Since November 2019, the collapse of the former Afghan government and the ensuing economic and humanitarian crises have resulted in substantial increases to USAID-funded emergency food assistance, particularly to the WFP, helping stave off the worst-case outcomes. WFP reported that it aided almost 18 million Afghans between 2018 and 2022, more than double USAID's target of 8.2 million. However, USAID and WFP faced numerous challenges implementing and overseeing their provision of emergency food assistance in Afghanistan. The objectives of this audit were to determine the extent to which (1) USAID conducted oversight of its emergency food assistance programming in Afghanistan, and (2) USAID's emergency food assistance program met its programmatic goal of addressing hunger in Afghanistan from October 2019 through December 2022.

WFP Faced Taliban Diversion of and Interference with Humanitarian Aid

Following SIGAR's November 2019 report, USAID began requiring implementing partners to report on the loss or diversion of emergency food assistance. From January 2020 through December 2022, WFP notified USAID at least 32 times in writing about instances of potential fraud, waste, or abuse that could have an impact on its activities. According to documents provided by BHA, of the 32 reported instances, WFP reported eight incidents of theft and five incidents of food being diverted by officials from the former government or the Taliban. Aid organizations and beneficiaries also reported recurring instances of emergency food assistance theft and interference in food distribution by the Taliban.

SIGAR discovered that beneficiaries receiving assistance faced multiple obstacles, including bribery, favoritism, abuse, and Taliban interference. Despite these obstacles, beneficiaries told SIGAR that their needs were being addressed and many also stated that overall, they were happy with the assistance provided.

USAID Improved Aid Oversight But Challenges Persist

USAID guidance requires that USAID staff conduct site visits of its awards to verify activity interventions and learn from activity implementation. Due to challenges in conducting direct observation in unstable environments like Afghanistan, USAID allows the use of a third-party monitor to meet site visit requirements. In accordance with a recommendation from the

November 2019 SIGAR report, USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor to conduct site visits on behalf of BHA.

However, from April 2020 through December 2022, USAID's third-party monitor only visited 268 of more than 3,000 food distribution sites, exceeding USAID's requirements, but only providing limited information on WFP's distribution activities. In addition, USAID staff did not use virtual or remote monitoring, as permitted by USAID guidance, to augment third-party monitor site visits. USAID's guidance on adaptive management makes clear that additional information may be necessary to adjust program implementation in response to changing conditions in locations that are unstable and in transition.

Taliban Diversion of Aid: Taliban interference into UN and NGO activities has continued throughout 2023, limiting beneficiary access to lifesaving assistance. The UN reported 127 access incidents that challenged humanitarian aid provision in August 2023, including the arrest of 26 aid workers. As a result, 49 UN humanitarian partner programs temporarily suspended operations in August, and 36 remain suspended as of September. USAID also reported Taliban interference this quarter, including the attempts of a Taliban governor to divert aid to non-eligible individuals. For more information on Taliban diversion of aid, see page 19.

Source: UN OCHA, Afghanistan Humanitarian Access Snapshot, 8/2023; USAID, response to SIGAR data call, 9/15/2023.

SIGAR's Recommendations to USAID

SIGAR made two recommendations in this report. To improve USAID oversight of its emergency food assistance in Afghanistan, SIGAR recommended that the Deputy Administrator for Policy and Programming (1) direct BHA to consider increasing the number of third-party monitor visits and begin remote monitoring of WFP food distribution sites; and (2) direct BHA to take the necessary actions to ensure its third-party monitor assesses food distribution sites using up-to-date and accurate food and cash allowance requirements. USAID concurred with the report's two recommendations.

Evaluation Report 24-01-IP: Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality

This evaluation examined (1) the access to and quality of Afghanistan's education system following the government's collapse in August 2021; and (2) the extent to which the Taliban pay teacher and school administrator salaries and school maintenance costs, and whether the group has directly benefited from international donor education assistance.

Since August 2021, State and USAID have continued to support Afghanistan's education sector through six programs totaling an estimated \$185.2 million. SIGAR found that Taliban policies limited access to education at all levels, especially for girls and women, and resulted in a decline of education quality. The Taliban's policies and priorities have largely prohibited girls and women from receiving an education, led to significantly decreased student enrollment beyond primary school, created a teacher shortage, replaced secular subjects with religious studies, and converted public schools into religious schools.

In addition, SIGAR found that the Taliban have been unable to fully fund public school teacher salaries and building maintenance costs, leading to further teacher shortages and the deterioration of school buildings. SIGAR also found that the Taliban have benefited from U.S.-funded education

programming through the tax revenue generated by U.S.-funded assistance, such as the personal income taxes of Afghans employed by U.S.-funded programs. The Taliban have also established fraudulent nongovernmental organizations (NGOs) and extorted and infiltrated existing NGOs to obtain or direct international donor aid.

SIGAR did not make any recommendations in the report. SIGAR received written comments on the draft report from State's Director of Afghanistan Affairs in the Bureau of South and Central Asian Affairs, and USAID's Acting Mission Director for Afghanistan.

For more information on the Taliban's education restrictions, see page 35.

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.

SIGAR's financial audit program identifies **questioned costs** resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified more than \$534 million in questioned costs and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 41 ongoing financial audits are reviewing \$550 million in auditable costs, as shown in Table 4.1. A list of completed and ongoing financial audits can be found in Appendix B 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. As of September 30, 2023, funding agencies had disallowed \$29.7 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 have

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).

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

TABLE 4.1

SIGAR'S FINANCIAL AUDIT COVERAGE	
(\$ BILLIONS)	
246 completed audits	\$9.57
41 ongoing audits	0.48
Total	\$10.05

Note: Numbers have been rounded. Coverage includes audit-able costs incurred by implementers through U.S.-funded Afghanistan reconstruction contracts, grants, and cooperative agreements.

Source: SIGAR Audits and Inspections Directorate, 9/25/2023.

also identified and reported 770 compliance findings and 836 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The five financial audits completed this quarter identified \$530,628 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 24-02-FA: USAID's Integrated Response in Hard-to-Reach Areas for Conflict Affected People in Kandahar and Zabul Provinces in Afghanistan Program

Audit of Costs Incurred by INTERSOS

On July 9, 2020, USAID awarded a 15-month, \$2,300,000 grant to INTERSOS in support of USAID's Integrated Response in Hard-to-Reach Areas for Conflict-Affected People in Afghanistan program. The program aimed to improve access to services, such as integrated primary health care, nutrition, and livelihood restoration and protection in conflict-affected areas of Kandahar and Zabul Provinces. USAID modified the agreement two times; the modifications did not affect the total grant amount, but the period of performance was extended to January 31, 2022.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$2,295,008 in costs charged to the grant from October 1, 2020, through January 31, 2022. Conrad identified seven significant deficiencies and three deficiencies in INTERSOS' internal controls and 10 instances of noncompliance with the terms of the grant. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$224,494 in questioned costs.

Financial Audit 23-34-FA: USAID's Provision of Community-Based, Gender-Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan Program

Audit of Costs Incurred by International Medical Corps

On August 11, 2020, USAID awarded a \$5,000,000 grant to International Medical Corps (IMC) in support of its Provision of Community-Based Gender-Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan. The grant's goal was to prevent and respond to gender-based violence (GBV) by strengthening community resilience, developing prevention mechanisms, and providing psychosocial services to GBV survivors. The initial period of performance was from September 1, 2020, through February 28, 2022. The grant was modified twice; modifications extended the period of performance to May 28, 2022, but did not change the award amount.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$4,999,256 in costs charged to award from September 1, 2020, through May 28, 2022. Conrad identified five significant deficiencies in IMC's internal controls and five instances of noncompliance with the terms of the grant agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$163,039 in questioned costs.

Financial Audit 23-33-FA: USAID's Provision of Transitional Shelter, Protection, and Multipurpose Cash Support to Disaster-Affected and Returnee Populations in Afghanistan Program

Audit of Costs Incurred by ACTED

On September 30, 2020, USAID awarded a \$10,000,000 grant to ACTED in support of its Provision of Transitional Shelter, Protection, and Multipurpose Cash Support to Disaster-Affected and Returnee Populations in Afghanistan. The goal of the grant was to alleviate the immediate shelter, food, and nutrition needs of conflict and natural disaster-affected communities in hard-to-reach areas of Afghanistan. The initial period of performance was from October 1, 2020, through February 28, 2022. The grant was modified twice; modifications extended the period of performance to August 30, 2022, but did not change the award amount.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$9,976,230 in costs charged to the award from October 1, 2020, through August 30, 2022. Conrad identified three significant deficiencies in ACTED's internal controls and three instances of noncompliance with the terms of the grant agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$75,195 in questioned costs.

Financial Audit 23-32-FA: USAID's Afghan Children Read Program

Audit of Costs Incurred by Creative Associates International Inc.

On April 6, 2016, the USAID Mission to Afghanistan awarded a five-year, \$69,547,810 cost-plus-fixed-fee task order to Creative Associates International Inc. in support of its Afghans Read Program. The program's goal was to build the capacity of Afghanistan's Ministry of Education to develop and implement a nationwide, evidence-based early grade reading curriculum and instruction program in formal and community-based education classrooms. USAID modified the task order seven times; for example, it changed the name of the program from Afghans Read to Afghan Children Read. However, the modifications did not change the total award amount or the period of performance.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$19,444,117 in costs charged to the task order from October 1, 2019, through April 5, 2021. Davis Farr identified two material weaknesses, one significant deficiency, and one deficiency in Creative's internal controls. The auditors

also identified three instances of noncompliance with the task orders' terms. Because of the internal control deficiencies and instances of non-compliance, Davis Farr identified \$67,382 in questioned costs.

Financial Audit 23-31-FA: USAID's Advancing Higher Education for Afghanistan Development Program

Audit of Costs Incurred by FHI 360

On August 4, 2020, USAID awarded a five-year, \$55,773,831 cooperative agreement to Family Health International (FHI 360) to support the Advancing Higher Education for Afghanistan Development (AHEAD) program; the total amount included a cost sharing agreement wherein FHI 360 agreed to contribute cash and in-kind contributions of \$5,773,914. AHEAD's objective was to support Afghan higher education institutions, and the former Ministry of Higher Education, in improving access to and the quality of higher education in Afghanistan. USAID modified the cooperative agreement four times; the modifications did not change the total award amount, but the period of performance end date was changed from August 4, 2025, to May 13, 2022.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$7,909,107 in costs, plus \$79,066 in cost sharing, charged to the award from August 5, 2020, through June 30, 2022. Davis Farr identified three deficiencies in FHI 360's internal controls. The auditors also identified three instances of noncompliance with the award's terms. Davis Farr identified \$518 in questioned costs due to the internal control deficiencies and instances of noncompliance.

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 30 recommendations contained in 13 performance-audit, inspection, and financial-audit reports. From 2009 through September 2023, SIGAR issued 468 audits, alert letters, and inspection reports, and made 1,318 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,228 of these recommendations, about 93%. 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 259 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. SIGAR works with agencies to obtain the sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or

does not meet the intent of a recommendation, it remains open. This process continues until SIGAR receives the information necessary to close the recommendation.

This quarter, SIGAR continued to monitor agency actions on 90 open recommendations. Of these recommendations, 51 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 (LLP) was created to identify lessons from the U.S. reconstruction in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. SIGAR's lessons-learned reports offer detailed and actionable recommendations to policymakers and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their past efforts and providing timely and actionable guidance for future efforts. To date, SIGAR has issued 12 lessons-learned reports and three evaluations that have identified over 216 specific findings and lessons and made over 156 recommendations.

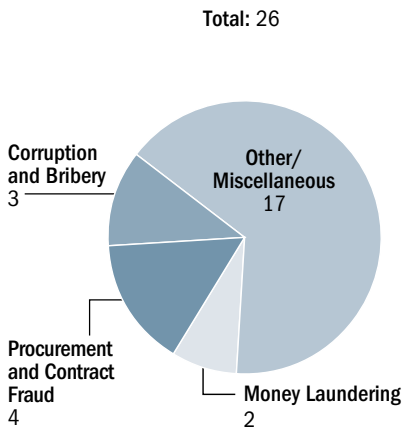
LLP is closely following developments related to the \$3.5 billion Afghan Fund including analyzing the Fund's operations and policies, as well as the makeup and selection of its board of trustees and administrative staff. For more information on the Afghan Fund, please see page 46. LLP is also looking at best practices from around the world for how the U.S. government can help people in need in other countries without benefiting the hostile or predatory regimes that control those countries. The aim of this effort is to determine the best way to provide needed aid to the people of Afghanistan without benefiting the Taliban.

INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan continue. SIGAR's Investigations Directorate (INV) oversees and investigates the misuse of reconstruction funds provided prior to and post-August 2021, and works with cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks. To date, SIGAR investigations have resulted in a cumulative total of 169 criminal convictions.

FIGURE D.1

**SIGAR INVESTIGATIONS:
NUMBER OF OPEN INVESTIGATIONS**
July 1–September 30, 2023



Source: SIGAR Investigations Directorate, 9/30/2023.

Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion.

During the reporting period, SIGAR continued to meet with and obtain information from cooperating law enforcement agencies and the Department of Justice to initiate criminal inquiries and gather evidence as part of SIGAR’s Follow the Money and Capital Flight initiatives. This quarter, SIGAR’s criminal investigations resulted in \$50,000 in U.S. government cost savings and several new individuals were identified as potential subjects in SIGAR’s 26 ongoing investigations, as shown in Figure D.1.

Follow the Money and Capital Flight Initiatives

This quarter, SIGAR investigators continued pursuing several criminal investigations and lines of inquiry emanating from their Follow the Money and Capital Flight initiatives of those who may have been involved in the theft or fraudulent receipt of U.S. reconstruction funds. Follow the Money and Capital Flight initiatives include (1) identifying all financial institutions in Afghanistan that U.S. reconstruction funds were deposited into for an 18-month period prior to the collapse of the Afghan government; (2) working with financial agencies and law enforcement partners to identify monetary outflows from Afghanistan that may be connected to former Afghan government officials, politically connected individuals, and others involved in suspicious transactions, and identifying high value real estate purchased by such individuals in the United States or abroad for potential connection to capital flight and potential seizure; and (3) developing extensive networks and contacts to uncover the identity of individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft of reconstruction funds or capital flight from Afghanistan.

SIGAR SIV Process Updates

SIGAR INV personnel collaborated with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an influx of Special Immigrant Visa (SIV) fraud. U.S. criminal investigators continue to identify U.S. citizens, military and civilian, who were assigned to Afghanistan and have authored fraudulent letters of recommendation for nonqualified Afghan nationals in exchange for monetary payments, thus circumventing proper application and vetting protocols established by the U.S. government. For updates on the SIV process for Afghan nationals, see page 22.

Afghan Business Entity Removed from Consideration for \$50,000 Grant Award

An August 15, 2023, the United Nations Development Programme (UNDP) informed SIGAR that it had removed an Afghan business entity from

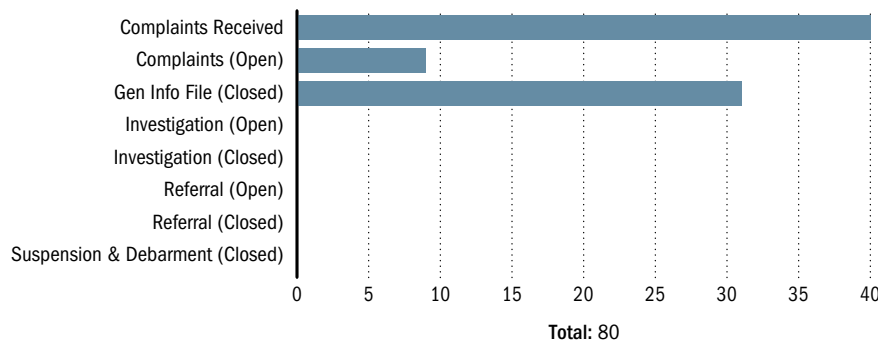
consideration for grant awards totaling \$50,000 based on extensive information provided by SIGAR.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 40 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to July 1, 2023. The directorate processed 80 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: JULY 1–SEPTEMBER 30, 2023



Source: SIGAR Investigations Directorate, 10/2/2023.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Speaks at the Empirical Studies of Conflict Annual Meeting

On October 20, 2023, Inspector General Sopko spoke at the Empirical Studies of Conflict’s annual meeting in Washington, DC. In a fireside conversation facilitated by University of Chicago Harris School of Public Policy Interim Dean and Professor Ethan Bueno de Mesquita, IG Sopko discussed SIGAR’s long-standing work uncovering waste, fraud, and abuse in the Afghanistan reconstruction effort and SIGAR’s continued oversight for Congress of U.S. assistance to the Afghan people. He also discussed lessons learned from Afghanistan, including oversight challenges, corruption, coordination, and understanding the operating environment. IG Sopko emphasized the need for stringent oversight of the international assistance provided to Afghanistan since the Taliban’s return to power.



Inspector General Sopko speaks at the Empirical Studies of Conflict's annual event in Washington, DC, 10/20/2023. (SIGAR photo by David Young)

SIGAR BUDGET

SIGAR is currently funded under H.R. 5860 – Continuing Appropriations Act, 2024, signed into law on September 30, 2023. SIGAR was previously funded under H.R. 2617, the Consolidated Appropriations Act, 2023, signed into law on December 29, 2022, which provided \$35.2 million to support SIGAR's oversight activities and products by funding SIGAR's Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program.

SIGAR STAFF

With 118 employees on board at the end of the quarter, SIGAR had six fewer staff members than reported in the last quarterly report to Congress.

سر دفتر مفتش ویژه برای بازسازی افغانستان



اداره

ستر دفتر مفتش

د خانمېرې د پیاوړو ادارو وزارت

