

5 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



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Two brothers hold chickens they brought back to Afghanistan after returning from Pakistan.
(Photo by WFP)

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

SIGAR's enabling legislation requires it to keep the Secretaries of State and Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to the Congress on SIGAR's oversight work and on the status of the U.S. reconstruction effort no later than 30 days after the end of each fiscal quarter. The statute also instructs SIGAR to include, to the extent possible, relevant matters from the end of the quarter up to the submission date of its report.

Each quarter, SIGAR requests updates from other agencies on completed and ongoing oversight activities. This section compiles these updates. Copies of completed reports are posted on the agencies' respective public websites.

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full organizational names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person voice.

These agencies perform oversight activities related to Afghanistan and provide results to SIGAR:

- Department of Defense Office of Inspector General (DOD OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

As of December 31, 2023, participating agencies—DOD OIG, State OIG, GAO, and USAID OIG—have not issued any oversight products related to Afghanistan this quarter.

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2023, the participating agencies reported five ongoing oversight activities in Afghanistan. These activities are listed in Table 5.1 and described in the following sections by agency.

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

TABLE 5.1

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2023			
Agency	Project Number	Date Initiated	Project Title
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations at U.S. Embassies Kabul and Kyiv
USAID OIG	551F0123	4/21/2023	Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan
USAID OIG	55900424	11/30/2023	Financial Closeout Audit of USAID Resources Managed by the American University of Afghanistan

Source: DOD OIG, response to SIGAR data call, 12/14/2023; State OIG, response to SIGAR data call, 12/15/2023; USAID OIG, response to SIGAR data call, 12/11/2023.

U.S. Department of Defense Office of Inspector General

DOD OIG had one ongoing project this quarter related to reconstruction or security operations in Afghanistan.

Audit of DOD Afghanistan Contingency Contracts Closeout

The objective of this audit is to determine whether DOD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable federal laws and DOD regulations.

State Office of Inspector General–Middle East Regional Operations

State OIG had two ongoing projects this quarter related to Afghanistan.

Review of the Department of State Afghan Special Immigrant Visa (SIV) Program

This review will be issued as a series of reports in response to requests from multiple congressional committees to review a range of topics regarding the Afghan Special Immigrant Visa program.

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations at U.S. Embassies Kabul and Kyiv

This audit will determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance.

Government Accountability Office

GAO did not have any ongoing projects this quarter related to Afghanistan.

U.S. Agency for International Development Office of Inspector General

USAID OIG had one ongoing performance audit and one ongoing financial audit this quarter related to Afghanistan.

Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan

The audit will determine USAID's oversight of implementer efforts to mitigate both security and safety risks and Taliban interference in activities.

Financial Closeout Audit of USAID's Resources Managed by the American University of Afghanistan

This financial audit will review the American University of Afghanistan's management of the Technical Capacity Building for the American University of Afghanistan program from February 1, 2021, to December 31, 2022.

Financial audits of USAID/Afghanistan programs are performed by public accounting firms. USAID OIG performs desk reviews, on-site supervisory reviews, and random quality control reviews of the audits and transmits the reports to USAID for action.