



STATUS OF SIGAR RECOMMENDATIONS

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. From 2009 through May 2024, SIGAR published 488 audits, financial, inspection, and alert letter reports, and made recommendations to recover funds, improve agency oversight, and increase program effectiveness. As of May 31, 2024, SIGAR continued to monitor agency actions on 80 open recommendations. Fifty-eight of these recommendations have been open more than 12 months; these remain open 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).

OPEN RECOMMENDATIONS AWAITING AGENCY IMPLEMENTATION

Relevant Agency in Recommendation	External Report Number	Report Title	Issuance Date	Recommendation
State	21-01-FA	Department of State's Humanitarian Demining and Conventional Weapons Destruction Programs in Afghanistan: Audit of Costs Incurred by The HALO Trust and The HALO Trust (USA) Inc.	10/01/20	Determine the allowability of and recover, as appropriate, \$2,804,634 in questioned costs identified in the report.
State	21-01-FA	Department of State's Humanitarian Demining and Conventional Weapons Destruction Programs in Afghanistan: Audit of Costs Incurred by The HALO Trust and The HALO Trust (USA) Inc.	10/01/20	Advise HALO to address the report's two internal control findings
State	21-01-FA	Department of State's Humanitarian Demining and Conventional Weapons Destruction Programs in Afghanistan: Audit of Costs Incurred by The HALO Trust and The HALO Trust (USA) Inc.	10/01/20	Advise HALO to address the report's two noncompliance findings.
State	21-02-IP	Department of State Implemented Approximately Half of the Recommendations from SIGAR Audits and Inspections but Did Not Meet All Audit Follow-up Requirements	10/05/20	Update its policy to require the top-level audit follow-up official to maintain accurate records regarding the status of recommendations throughout the entire resolution process, including storing recommendation resolution supporting documentation in the designated system
State	21-02-IP	Department of State Implemented Approximately Half of the Recommendations from SIGAR Audits and Inspections but Did Not Meet All Audit Follow-up Requirements	10/05/20	Update its policy to be in accordance with the 12-month recommendation resolution timeline required by the Federal Acquisition Streamlining Act of 1994
DOD	21-12-FA	U.S. Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	01/05/21	Determine the allowability of and recover, as appropriate, \$6,184,524 in questioned costs identified in the report.
DOD	21-12-FA	U.S. Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	01/05/21	Advise AAR to address the report's three internal control findings.
DOD	21-12-FA	U.S. Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	01/05/21	Advise AAR to address the report's three noncompliance findings.
State	21-17-FA	U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants	02/18/21	Advise ATC to address the report's three internal control findings
State	21-17-FA	U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants	02/18/21	Advise ATC to address the report's three noncompliance findings
DOD	21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/16/21	Determine the allowability of and recover, as appropriate, \$197,649 in questioned costs identified in the report.
DOD	21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/16/21	Advise IAP to address the report's three internal control findings
DOD	21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/16/21	Advise IAP to address the report's three noncompliance findings
DOD	21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/17/21	Determine the allowability of and recover, as appropriate, \$819,426 in questioned costs identified in the report.

DOD	21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/17/21	Advise IAP to address the report's three internal control findings
DOD	21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	03/17/21	Advise IAP to address the report's two noncompliance findings
State	21-44-FA	Department of State's Supporting Access to Justice in Afghanistan Programs: Audit of Costs Incurred by the International Development Law Organization Identified \$2.3 Million in Questioned Costs	08/11/21	Determine the allowability of and recover, as appropriate, \$2,284,472 in questioned costs identified in the report
DOD	22-08-FA	Department of the Army's Ground Vehicle Support Program in Afghanistan: Audit of Costs Incurred by PAE Government Services Identified Over \$6 Million in Questioned Costs	12/01/21	Determine the allowability of and recover, as appropriate, \$6,393,062 in questioned costs identified in the report.
DOD	22-08-FA	Department of the Army's Ground Vehicle Support Program in Afghanistan: Audit of Costs Incurred by PAE Government Services Identified Over \$6 Million in Questioned Costs	12/01/21	Advise PAE to address the report's four internal control findings.
DOD	22-08-FA	Department of the Army's Ground Vehicle Support Program in Afghanistan: Audit of Costs Incurred by PAE Government Services Identified Over \$6 Million in Questioned Costs	12/01/21	Advise PAE to address the report's four noncompliance findings
USAID	22-09-FA	USAID's Women in the Economy Program in Afghanistan: Audit of Costs Incurred by DAI Global LLC	12/07/21	Advise DAI to address the report's two internal control findings
USAID	22-18-FA	USAID's Integrated Emergency Health, Nutrition, Protection, Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale	04/14/22	Determine the allowability of and recover, as appropriate, \$261,140 in questioned costs identified in the report.
USAID	22-18-FA	USAID's Integrated Emergency Health, Nutrition, Protection, Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale	04/14/22	Advise PUI to address the report's three internal control findings
USAID	22-18-FA	USAID's Integrated Emergency Health, Nutrition, Protection, Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale	04/14/22	Advise PUI to address the report's three noncompliance findings
DOD	22-29-AR	Contracting with the Enemy: DOD Has Not Fully Implemented Processes Intended to Prevent Payments to Enemies of the United States	06/07/22	Take steps to enforce the requirement that Defense Federal Acquisition Regulations Supplement Clauses 252.225.7993 ("Prohibition on Providing Funds to the Enemy") and 252.225.7975 ("Additional Access to Contractor and Subcontractor Records") be included in contracts, unless HCAs provide justification for exemption
DOD	22-29-AR	Contracting with the Enemy: DOD Has Not Fully Implemented Processes Intended to Prevent Payments to Enemies of the United States	06/07/22	Direct the HCAs to require that prime contractors make a representation to the best of the contractor's knowledge or belief that it does not have subcontracts with Section 841 designees, prior to awarding contracts valued over \$50,000
DOD	22-39-FA	Department of the Army's Afghanistan Air Force Aircraft Maintenance Training Program: Audit of Costs Incurred by Raytheon Company	09/12/22	Determine the allowability of and recover, as appropriate, \$10,275,498 in questioned costs identified in the report
DOD	22-39-FA	Department of the Army's Afghanistan Air Force Aircraft Maintenance Training Program: Audit of Costs Incurred by Raytheon Company	09/12/22	Advise Raytheon to address the report's scope limitation.
DOD	22-39-FA	Department of the Army's Afghanistan Air Force Aircraft Maintenance Training Program: Audit of Costs Incurred by Raytheon Company	09/12/22	Advise Raytheon to address the report's three internal control findings.
DOD	22-39-FA	Department of the Army's Afghanistan Air Force Aircraft Maintenance Training Program: Audit of Costs Incurred by Raytheon Company	09/12/22	Advise Raytheon to address the report's three noncompliance findings
USAID	23-06-FA	USAID's Survey of the Afghan People Program: Audit of Costs Incurred by The Asia Foundation	11/21/22	Advise TAF to address the report's internal control finding.
USAID	23-06-FA	USAID's Survey of the Afghan People Program: Audit of Costs Incurred by The Asia Foundation	11/21/22	Advise TAF to address the report's noncompliance finding.

State	23-07-FA	State's Weapons Removal and Abatement Program in Afghanistan: Audit of Costs Incurred by Mine Clearance Planning Agency	11/23/22	Determine the allowability of and recover, as appropriate, \$362,346 in questioned costs identified in the report.
State	23-07-FA	State's Weapons Removal and Abatement Program in Afghanistan: Audit of Costs Incurred by Mine Clearance Planning Agency	11/23/22	Advise MCPA to address the report's nine internal control findings.
State	23-07-FA	State's Weapons Removal and Abatement Program in Afghanistan: Audit of Costs Incurred by Mine Clearance Planning Agency	11/23/22	Advise MCPA to address the report's nine noncompliance findings.
USAID	23-08-FA	USAID's Emergency Lifesaving, Protection, and Early Recovery Assistance for Shock-Affected Populations Program in Afghanistan: Audit of Costs Incurred by International Rescue Committee Inc.	12/10/22	Determine the allowability of and recover, as appropriate, \$49,383 in questioned costs identified in the report.
USAID	23-08-FA	USAID's Emergency Lifesaving, Protection, and Early Recovery Assistance for Shock-Affected Populations Program in Afghanistan: Audit of Costs Incurred by International Rescue Committee Inc.	12/10/22	Advise IRC to address the report's five internal control findings.
USAID	23-08-FA	USAID's Emergency Lifesaving, Protection, and Early Recovery Assistance for Shock-Affected Populations Program in Afghanistan: Audit of Costs Incurred by International Rescue Committee Inc.	12/10/22	Advise IRC to address the report's five noncompliance findings.
USAID	23-09-FA	USAID's Building a Culture of Resilience and Saving Lives Through Integrated Emergency Response to Disaster Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.	12/14/22	Determine the allowability of and recover, as appropriate, \$100,623 in questioned costs identified in the report.
USAID	23-09-FA	USAID's Building a Culture of Resilience and Saving Lives Through Integrated Emergency Response to Disaster Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.	12/14/22	Advise Save the Children to address the report's eight internal control findings.
USAID	23-09-FA	USAID's Building a Culture of Resilience and Saving Lives Through Integrated Emergency Response to Disaster Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.	12/14/22	Advise Save the Children to address the report's eight noncompliance findings.
USAID	23-11-FA	USAID's Program Designed to Provide and Improve Shelter, Water, Sanitation, and Hygiene Services to At-Risk Populations in Afghanistan: Audit of Costs Incurred by Agency for Technical Cooperation and Development	01/11/23	Determine the allowability of and recover, as appropriate, \$249,707 in questioned costs identified in the report.
USAID	23-11-FA	USAID's Program Designed to Provide and Improve Shelter, Water, Sanitation, and Hygiene Services to At-Risk Populations in Afghanistan: Audit of Costs Incurred by Agency for Technical Cooperation and Development	01/11/23	Advise ACTED to address the report's three internal control findings.
USAID	23-11-FA	USAID's Program Designed to Provide and Improve Sh	01/11/23	Advise ACTED to address the report's three noncompliance findings.
USAID	23-12-FA	USAID's Afghanistan Urban Health Initiative Program: .	02/01/23	Determine the allowability of and recover, as appropriate, \$11,637 in questioned costs identified in the report.
USAID	23-12-FA	USAID's Afghanistan Urban Health Initiative Program: .	02/01/23	Advise Jhpiego to address the report's four internal control findings.
USAID	23-12-FA	USAID's Afghanistan Urban Health Initiative Program: .	02/01/23	Advise Jhpiego to address the report's four noncompliance findings.
State	23-25-FA	Department of State's Core Operations in Kabul and th	05/23/23	Determine the allowability of and recover, as appropriate, \$632,866 in questioned costs identified in the report.
USAID	23-27-FA	USAID's SERVIR Program in Hindu Kush-Himalaya: Aud	06/22/23	Determine the allowability of and recover, as appropriate, \$61,574 in questioned costs identified in the report.
USAID	23-27-FA	USAID's SERVIR Program in Hindu Kush-Himalaya: Audit of Costs Incurred by International Centre for Integrated Mountain Development	06/22/23	Advise the ICIMOD to address the report's four internal control findings.
USAID	23-27-FA	USAID's SERVIR Program in Hindu Kush-Himalaya: Audit of Costs Incurred by International Centre for Integrated Mountain Development	06/22/23	Advise the ICIMOD to address the report's four noncompliance findings.
USAID	23-29-FA	USAID's Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains Program in Afghanistan: Audit of Costs Incurred by Turquoise Mountain Trust	07/14/23	Determine the allowability of and recover, as appropriate, \$76,225 in questioned costs identified in the report.

USAID	23-29-FA	USAID's Exports, Jobs, and Market Linkages in Carpet &	07/14/23	Advise TMT to address the report's six internal control findings.
USAID	23-29-FA	USAID's Exports, Jobs, and Market Linkages in Carpet &	07/14/23	Advise TMT to address the report's six noncompliance findings.
USAID	23-33-FA	USAID's Provision of Transitional Shelter, Protection, a	09/29/23	Determine the allowability of and recover, as appropriate, \$75,195 in questioned costs identified in the report.
USAID	23-33-FA	USAID's Provision of Transitional Shelter, Protection, a	09/29/23	Advise Acted to address the report's three internal control findings
USAID	23-33-FA	USAID's Provision of Transitional Shelter, Protection, a	09/29/23	Advise Acted to address the report's three noncompliance findings
USAID	23-24-FA	USAID's Provision of Community-Based Gender- Basec	10/10/23	Determine the allowability of and recover, as appropriate, \$163,039 in questioned costs identified in the report.
USAID	23-24-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	10/10/23	Advise IMC to address the report's five internal control findings.
USAID	23-24-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	10/10/23	Advise IMC to address the report's five noncompliance findings.
USAID	24-02-FA	USAID's Integrated Response in Hard-to-Reach Areas for Conflict-Affected People in Afghanistan Program: Audit of Costs Incurred by INTERSOS	10/17/23	Determine the allowability of and recover, as appropriate, \$221,194 in questioned costs identified in the report.
USAID	24-02-FA	USAID's Integrated Response in Hard-to-Reach Areas for Conflict-Affected People in Afghanistan Program: Audit of Costs Incurred by INTERSOS	10/17/23	Advise INTERSOS to address the report's ten internal control findings.
USAID	24-02-FA	USAID's Integrated Response in Hard-to-Reach Areas for Conflict-Affected People in Afghanistan Program: Audit of Costs Incurred by INTERSOS	10/17/23	Advise INTERSOS to address the report's ten noncompliance findings.
USAID	24-09-FA	USAID's Integrated Lifesaving Health, Nutrition, Protection and Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale	01/11/24	Determine the allowability of and recover, as appropriate, \$410,991 in questioned costs identified in the report.
USAID	24-09-FA	USAID's Integrated Lifesaving Health, Nutrition, Protection and Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale	01/11/24	Advise PUI to address the report's four internal control findings.
USAID	24-09-FA	USAID's Integrated Lifesaving Health, Nutrition, Protection and Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan: Audit of Costs Incurred by Première Urgence Internationale	01/11/24	Advise PUI to address the report's four noncompliance findings .
USAID	24-10-FA	USAID's Afghanistan Measure for Accountability and Transparency Project: Audit of Costs Incurred by Management Systems International Inc.	01/16/24	Determine the allowability of and recover, as appropriate, \$49,797 in questioned costs identified in the report.
USAID	24-10-FA	USAID's Afghanistan Measure for Accountability and Transparency Project: Audit of Costs Incurred by Management Systems International Inc.	01/16/24	Advise MSI to address the report's internal control finding.
USAID	24-10-FA	USAID's Afghanistan Measure for Accountability and Transparency Project: Audit of Costs Incurred by Management Systems International Inc.	01/16/24	Advise MSI to address the report's noncompliance finding.
USAID	24-13-FA	USAID's Humanitarian Information Management for Natural Hazard and Emergency Response in Afghanistan: Audit of Costs Incurred by iMMAP Inc.	02/23/24	1. Determine the allowability of and recover, as appropriate, \$197,968 in questioned costs identified in the report
USAID	24-13-FA	USAID's Humanitarian Information Management for Natural Hazard and Emergency Response in Afghanistan: Audit of Costs Incurred by iMMAP Inc.	02/23/24	2. Advise iMMAP to address the report's five internal control findings.
USAID	24-13-FA	USAID's Humanitarian Information Management for Natural Hazard and Emergency Response in Afghanistan: Audit of Costs Incurred by iMMAP Inc.	02/23/24	3. Advise iMMAP to address the report's five noncompliance findings.
USAID	24-14-FA	USAID's Agriculture Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace	02/28/24	1. Determine the allowability of and recover, as appropriate, \$26,717 in questioned costs identified in the report.
USAID	24-14-FA	USAID's Agriculture Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace	02/28/24	2. Advise Roots of Peace to address the report's four internal control findings.

USAID	24-14-FA	USAID's Agriculture Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace	02/28/24	3. Advise Roots of Peace to address the report's four noncompliance findings.
USAID	24-15-FA	USAID's Grain Research and Innovation Program in Afghanistan: Audit of Costs Incurred by Michigan State University	03/11/24	1. Determine the allowability of and recover, as appropriate, \$19,505 in questioned costs identified in the report
USAID	24-15-FA	USAID's Grain Research and Innovation Program in Afghanistan: Audit of Costs Incurred by Michigan State University	03/11/24	2. Advise MSU to address the report's two internal control findings.
USAID	24-15-FA	USAID's Grain Research and Innovation Program in Afghanistan: Audit of Costs Incurred by Michigan State University	03/11/24	3. Advise MSU to address the report's two noncompliance findings.
USAID	24-21-FA	USAID's "Informal Settlement Population's Multisector Emergency Needs in Afghanistan" Program: Audit of Costs Incurred by Acted	05/08/24	Advise Acted to address the report's two internal control findings
USAID	24-21-FA	USAID's "Informal Settlement Population's Multisector Emergency Needs in Afghanistan" Program: Audit of Costs Incurred by Acted	05/08/24	Advise Acted to address the report's two noncompliance findings.