

# SIGAR

Special Inspector General for  
Afghanistan Reconstruction

SIGAR 25-02 Financial Audit

## USAID's Engineering Support Program: Audit of Costs Incurred by Tetra Tech Inc.

**In accordance with legal requirements, SIGAR has redacted from this report certain information because it is proprietary, could impact public safety, privacy, or security, or is otherwise sensitive.**



NOVEMBER  
2024

# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT THE AUDIT REVIEWED

On July 14, 2016, the U.S. Agency for International Development (USAID), Mission in Afghanistan awarded a 5-year, \$125 million time-and-materials contract to Tetra Tech Inc. (Tetra Tech) in support of the Engineering Support Program. The objective of the program is to provide engineering support and technical expertise to complement USAID's infrastructure and construction activities in Afghanistan. USAID modified the contract 19 times. The modifications changed the structure of the contract to a cost-plus-fixed-fee contract and extended the period of performance from July 22, 2021, through August 1, 2025. The total award amount did not change.

SIGAR's financial audit, performed by Conrad LLP (Conrad), reviewed \$8,538,719 in costs incurred under the contract from January 23, 2022, through November 30, 2023. The objectives of the audit were to (1) identify and report on material weaknesses or significant deficiencies in Tetra Tech's internal controls related to the contract, (2) identify and report on instances of material noncompliance with the award's terms and applicable laws and regulations, including any potential fraud or abuse; (3) determine and report on whether Tetra Tech has taken corrective action on prior findings and recommendations; and (4) express an opinion on the fair presentation of Tetra Tech's Special Purpose Financial Statement (SPFS). See Conrad's report for the precise audit objectives.

In contracting with an independent audit firm and drawing from the results of the audit, auditing standards require SIGAR to review the work performed. Accordingly, SIGAR oversaw the audit and reviewed its results. Our review disclosed no instances wherein Conrad did not comply, in all material respects, with generally accepted government auditing standards issued by the Comptroller General of the United States.

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November 2024

USAID's Engineering Support Program: Audit of Costs Incurred by Tetra Tech Inc.

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SIGAR 25-02-FA

### WHAT SIGAR FOUND

Conrad did not identify any material weakness or significant deficiencies in Tetra Tech's internal controls, or any instances of noncompliance with the terms of the contract. Accordingly, the auditors did not identify any questioned costs.

Conrad identified 5 prior audit reports that contained 13 findings that could have a material effect on the SPFS or other financial data significant to this audit's objectives. Conrad conducted follow-up procedures and concluded that Tetra Tech had taken adequate corrective action on all 13 prior findings.

Conrad issued an unmodified opinion on Tetra Tech's SPFS, noting it presents fairly, in all material respects, revenues received, and costs incurred for the period audited.

### WHAT SIGAR RECOMMENDS

Based on the results of the audit, Conrad did not report any findings related to the contract under review. Therefore, SIGAR is not making any recommendations.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

November 8, 2024

The Honorable Samantha Power  
Administrator, U.S. Agency for International Development

Mr. Joel Sandefur  
Mission Director, U.S. Agency for International Development

We contracted with Conrad LLP (Conrad) to audit the costs incurred by Tetra Tech Inc. (Tetra Tech) under a cost-plus-fixed-fee contract from the U.S. Agency for International Development (USAID) to support the Engineering Support Program.<sup>1</sup> The objective of the program is to provide engineering support and technical expertise to complement USAID's infrastructure and construction activities in Afghanistan. Conrad reviewed \$8,538,719 in costs incurred under the contract from January 23, 2022, through November 30, 2023. Our contract with Conrad required that the audit be performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Based on the results of the audit, Conrad did not report any findings related to the contract under review. Therefore, SIGAR is not making any recommendations.

Conrad discusses the results of the audit in detail in the attached report. We reviewed Conrad's report and related documentation. We also inquired about Conrad's conclusions in the report and the firm's compliance with applicable standards. Our review, as differentiated from an audit of the financial statements in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on Tetra Tech's Special Purpose Financial Statement, or conclusions about the effectiveness of internal control over financial reporting or on compliance with laws and other matters. Conrad is responsible for the attached auditor's report, dated October 21, 2024, and the conclusions expressed therein. However, our review disclosed no instances where Conrad did not comply, in all material respects, with U.S. generally accepted government auditing standards issued by the Comptroller General of the United States.

A handwritten signature in black ink, appearing to read "John F. Sopko".

John F. Sopko  
Special Inspector General  
for Afghanistan Reconstruction

(F-292)

<sup>1</sup> The contract number is AID-306-C-16-00010.

**Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010

Awarded by the U.S. Agency for International Development's Mission in Afghanistan, for  
the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

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October 21, 2024

Board of Directors  
Tetra Tech, Inc.  
Marlborough, Massachusetts

Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, Virginia 22202

Conrad LLP (Conrad or we) hereby provides to you our final report, which reflects results from the procedures we completed during our audit of Tetra Tech, Inc.'s Special Purpose Financial Statement under Contract No. AID-306-C-16-00010 awarded by the U.S. Agency for International Development's Mission to Afghanistan for the period of January 23, 2022, through November 30, 2023, in support of the Engineering Support Program.

On October 21, 2024, we provided SIGAR with a draft report reflecting our audit procedures and results. Tetra Tech, Inc. (Tetra Tech) received a copy of the report on October 21, 2024 and provided written responses subsequent thereto. These responses have been considered in the formation of the final report, along with the written and oral feedback provided by SIGAR and Tetra Tech, Inc.'s responses and our corresponding auditor analysis are incorporated into this report following our audit reports.

Thank you for providing us the opportunity to work with you, and to conduct the audit of this Contract.

Sincerely,

A handwritten signature in blue ink that reads "S Perera". The signature is stylized and includes a horizontal line underneath the name.

Sam Perera, CPA, CFE, CITP, CGMA  
Partner

## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
Awarded by the U.S. Agency for International Development/Afghanistan  
for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

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### **Background**

On July 14, 2016, the U.S. Agency for International Development's Mission in Afghanistan (USAID) awarded a time-and-materials Contract No. AID-306-C-16-00010 (Contract) to Tetra Tech, Inc. (Tetra Tech) in support of the Engineering Support Program (ESP or Program).

The purpose of the Contract was to provide professional architectural and engineering services in the transportation, vertical structures, energy, water, and sanitation sectors. According to the Contract, ESP supports USAID's Engineering, Quality Assurance, and Logistical Support (EQUALS) program and its Architectural and Engineering Support Program (AESP) by providing engineering support and technical expertise to implement infrastructure and construction activities. Activities performed under this Contract will complement and reinforce the activities and engineering expertise of USAID. USAID's infrastructure programs are in the following sectors:

#### **Sector #1: Transportation (roads, rail, and airports)**

- These services include the design of transportation systems, primary and secondary roads, and bridges. The primary focus has been roads; however, additional activities may include airports and rail.

#### **Sector #2: Vertical Structures (structural assessment, and design of schools, clinics, government centers and other buildings, including temporary spaces)**

- These services include the structural assessment and design of education, health, judicial, general government facilities, agriculture, industrial parks, and other structures.

#### **Sector #3: Energy (generation, transmission, distribution, and regulation)**

- These services include the design of multiple power networks from generation to distribution, and regulation, small scale systems, renewable energy systems and hybrid systems.

#### **Sector #4: Water and Sanitation (urban and rural water supply systems, sanitation facilities, hygiene behavior change, and irrigation)**

- These activities include the planning, assessment, design, and training for water resource management, urban and rural water systems, drainage basins and irrigation systems, dams, and storage reservoirs, flood control programs, domestic and industrial water supply, and the exploration and development of groundwater resources.

The original contract was for five (5) years – three (3) base years with two (2) one-year options. The period of performance was from July 23, 2016, through July 22, 2021, with a ceiling of \$125,000,000. The base years are from July 23, 2016, through July 22, 2019, with an obligated amount of \$82,000,000. There have been nineteen (19) subsequent modifications to the Contract, which extended the period of performance to August 1, 2025, and Modification 7 changed the structure of the contract from time-and-material to Cost Plus Fixed Fee with an effective date of June 29, 2019. See the *Summary of Contract* below.

## Tetra Tech, Inc.

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
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for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

### Summary of Contract

Contract Number	Original Budget and Period of Performance			Modified Budget and Period of Performance		
	Original Approved Budget (\$)	Start Date	End Date	No. of Modifications	Final Approved Budget (\$)	End Date
AID-306-C-16-00010	\$125,000,000	07/23/16	07/22/21	19	No change	08/01/25

Tetra Tech is a for-profit consulting and engineering services firm that supports U.S. government and private sector clients. It began operating in 1966 and has 450 offices worldwide. Tetra Tech is a global company that leads with science and is renowned for their expertise in providing water-related services for public and private clients. Tetra Tech is organized into two major business groups: the Government Services Group and the Commercial/International Services Group.

### **Work Performed**

Conrad LLP (Conrad) was engaged by the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) to conduct a financial audit of the Contract, as mentioned above, of Tetra Tech's Special Purpose Financial Statement (SPFS) for revenue received and costs incurred plus fixed fee under the Program totaling \$8,538,719 for the period of January 23, 2022, through November 30, 2023.

### **Objectives, Scope, and Methodology**

#### Audit Objectives

The objectives of the audit of the aforementioned Contract include the following:

- *Special Purpose Financial Statement (SPFS)* – Express an opinion on whether Tetra Tech's SPFS for the Contract presents fairly, in all material respects, the revenues received, costs incurred, items directly procured by the U.S. government, and the balance for the period audited in conformity with the terms of the Contract and generally accepted accounting principles or other comprehensive basis of accounting.
- *Internal Controls* – Evaluate and obtain sufficient understanding of Tetra Tech's internal controls related to the Contract, assess control risk, and identify and report on significant deficiencies including material internal control weaknesses.

(Continued)



## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
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For the Period of January 23, 2022, through November 30, 2023

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- *Compliance* – Perform tests to determine whether Tetra Tech complied, in all material respects, with the Contract requirements and applicable laws and regulations; and identify and report on instances of material noncompliance with terms of the Contract and applicable laws and regulations, including potential fraud or abuse that may have occurred.
- *Corrective Action on Prior Findings and Recommendations* – Determine and report on whether Tetra Tech has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect on the SPFS or other financial data significant to the audit objectives.

### **Scope**

The scope of this audit included all costs incurred during the period of January 23, 2022, through November 30, 2023, totaling \$8,538,719, under the Contract. Our testing of the indirect cost charged to the Contract was limited to determining that the indirect cost was calculated using the correct revised negotiated indirect cost rates or provisional indirect cost rates, as applicable for the given fiscal year, as approved in the Negotiated Indirect Cost Rate Agreement (NICRA) and subsequent applicable amendments.

### **Audit Methodology**

In order to accomplish the objectives of this audit, we designed our audit procedures to include the following:

#### **Entrance Conference**

An entrance conference was held on March 7, 2024, with representatives of Tetra Tech, Conrad, SIGAR, and USAID participating via conference call. The purpose of the entrance conference was to discuss the nature, timing, and extent of audit work to be performed, establish key contacts throughout the engagement, and schedule status briefings. We also discussed the timeframe for the completion of the audit.

#### **Planning**

During our planning phase, we performed the following:

- Obtained an understanding of Tetra Tech. The scope of our audit includes Tetra Tech's management and employees, internal and external factors that affected operations, accounting policies and procedures. We gained an understanding of Tetra Tech through interviews, observations, and reading policies and procedure manuals. We interviewed top management and employees responsible for significant functions and/or programs. In addition, we reviewed the following:

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## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
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For the Period of January 23, 2022, through November 30, 2023

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- Contract and modifications;
  - Any regulations that are specific to the Contract's requirements, such as USAID Acquisition Regulation (AIDAR), Federal Acquisition Regulation, Part 31 (FAR 31), Federal Acquisition Regulation, Part 52 (FAR 52);
  - Audited financial statements; and
  - Previous SIGAR and USAID financial audit reports.
- Financial reconciliation – obtained and reviewed all financial reports submitted during the audit period and reconciled these reports to the accounting records to ensure all costs were properly recorded.

### Special Purpose Financial Statement

In reviewing the SPFS, we performed the following:

- Reconciled the costs on the SPFS to the Contract, and the applicable general ledgers;
- Documented procedures associated with controlling funds, including bank accounts and bank reconciliations;
- Traced receipt of funds to the accounting records;
- Sampled and tested the costs incurred to ensure the costs were allowable, reasonable, and allocable to the Contract;
- Reviewed personnel costs to ensure they were supported, authorized, reasonable, and allowable; and
- Recalculated the indirect cost using the approved provisional negotiated indirect cost rates to ensure that the rate was accurately applied.

### Internal Controls Related to the Contract

We reviewed Tetra Tech's internal controls related to the Contract to gain an understanding of the implemented system of internal control to obtain reasonable assurance of Tetra Tech's financial reporting function and compliance with applicable laws and regulations. This review was accomplished through interviews with management and key personnel, reviewing policies and procedures, and identifying key controls within significant transaction cycles and testing those key controls.

### Compliance with the Contract Requirements and Applicable Laws and Regulations

We performed tests to determine whether Tetra Tech complied, in all material respects, with the Contract requirements, AIDAR, FAR 52, and FAR 31 and any other applicable laws and regulations. We also

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## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
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identified and reported on instances of material noncompliance with terms of the Contract and applicable laws and regulations, including potential fraud or abuse that may have occurred.

### Corrective Action on Prior Findings and Recommendations

We requested prior audit reports from Tetra Tech and reviewed these reports to determine if there were any findings and recommendations that could have a material effect on Tetra Tech's SPFS. In addition, we also conducted a search online of various governmental websites including SIGAR ([www.sigar.mil](http://www.sigar.mil)), USAID ([www.usaid.gov](http://www.usaid.gov)), and other applicable Federal agencies, to identify previous engagements that could have a material effect on Tetra Tech's SPFS. For those engagements, Conrad evaluated the adequacy of corrective actions taken on findings and recommendations that could have a material effect on the SPFS. Our review procedures included holding discussions with management regarding corrective actions taken, reviewing evidence of revised policies and procedures or other applicable recommended actions, as well as conducting tests of items similar to those found in the prior findings. See the *Status of Prior Audit Findings* section on page 18.

### Exit Conference

An exit conference was held on October 1, 2024, via conference call. Participants included representatives from Conrad, Tetra Tech, SIGAR, and USAID. During the exit conference, we discussed the preliminary results of the audit and reporting process.

### **Summary of Results**

We have summarized the audit results below.

### Auditor's Opinion on the SPFS

Conrad issued an unmodified opinion on the fairness of the presentation of the SPFS.

We did not identify any unsupported or ineligible costs. Ineligible costs are explicitly questioned because they are unreasonable, prohibited by the Contract's provisions or applicable laws and regulations, or not related to the Contract. Unsupported costs are not supported with adequate documentation or did not have required prior approvals or authorizations.

Internal control findings were classified as a deficiency, a significant deficiency, or a material weakness based on their impact on Tetra Tech's SPFS. In performing our testing, we considered whether the information obtained during our testing resulted in either detected or suspected material fraud, waste, or abuse, which would be subject to reporting under *Government Auditing Standards*. In situations in which control and compliance findings pertained to the same matter, the findings were consolidated within a single finding.

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## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
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For the Period of January 23, 2022, through November 30, 2023

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### Internal Controls

Our audit did not identify any internal control findings. See *Independent Auditor's Report on Internal Control* on page 14.

### Compliance

The results of our testing did not identify any instances of noncompliance. See the *Independent Auditor's Report on Compliance* on page 16.

In performing our testing, we considered whether the information obtained during our testing resulted in either detected or suspected material fraud, waste, or abuse, which would be subject to reporting under *Government Auditing Standards*. Tetra Tech self-disclosed one instance of alleged fraud that could have a potential impact on the Program and the SPFS. Based on further discussions with Tetra Tech and review of the alleged incidences of fraud, an internal investigation into this allegation was conducted by Tetra Tech and the results found that there was no monetary or material effect to the Program or the SPFS during the period under review. As such, there are no further communications warranting additional consideration.

### **Review of Prior Findings and Recommendations**

We requested copies of prior audit reports and engagements from Tetra Tech, SIGAR, and USAID pertinent to Tetra Tech's activities under the Contract. We identified five (5) prior audit reports that contained thirteen (13) findings and associated recommendations that could have a material effect on the SPFS or other financial data significant to the audit objectives. We conducted follow-up procedures which included a discussion with management, reviewing evidence of revised policies and procedures or other applicable recommended actions, and performing tests of the similar areas surrounding these issues during our audit. We concluded that Tetra Tech had taken adequate corrective action on all thirteen (13) prior audit findings and associated recommendations. See *Status of Prior Audit Findings* on page 18 for a detailed description of the prior findings and recommendations.

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## INDEPENDENT AUDITOR'S REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT

Board of Directors  
Tetra Tech, Inc.  
Marlborough, Massachusetts

To the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, Virginia 22202

### Report on the Special Purpose Financial Statement

We have audited the accompanying Special Purpose Financial Statement of Tetra Tech, Inc. (Tetra Tech) and the related notes to the Special Purpose Financial Statement (SPFS), with respect to the Contract No. AID-306-C-16-00010 (Contract) awarded by the U.S. Agency for International Development (USAID) to support the Engineering Support Program (ESP or Program), for the period of January 23, 2022, through November 30, 2023.

In our opinion, the Special Purpose Financial Statement referred to above presents fairly, in all material respects, the respective revenue received, costs incurred, and balances for the indicated period of January 23, 2022, through November 30, 2023, in accordance with the terms of the Contract and requirements provided by the Office of Special Inspector General for Afghanistan Reconstruction (SIGAR).

### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Financial Statement section of our report. We are required to be independent of Tetra Tech, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Basis of Presentation and Accounting

We draw attention to Note 2 and 3 to the Special Purpose Financial Statement, which describes the basis of presentation and the basis of accounting. As described in Note 2 to the Special Purpose Financial Statement, the statement is prepared by Tetra Tech on the basis of the requirements provided by SIGAR, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Responsibilities of Management for the Special Purpose Financial Statement**

Management is responsible for the preparation and fair presentation of the Special Purpose Financial Statement in accordance with the requirements provided by SIGAR. Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the Special Purpose Financial Statement that it is free from material misstatement, whether due to fraud or error.

## **Auditor's Responsibilities for the Audit of the Special Purpose Financial Statement**

Our objectives are to obtain reasonable assurance about whether the Special Purpose Financial Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance, and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Special Purpose Financial Statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tetra Tech's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our reports dated October 21, 2024 on our consideration of Tetra Tech's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, terms of the Contract, and other matters. The purpose of these reports is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide

an opinion on internal control over financial reporting or on compliance. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tetra Tech's internal control over financial reporting and compliance.

### **Restriction on Use**

This report is intended for the information of Tetra Tech, Inc., the U.S. Agency for International Development's Mission to Afghanistan, and the Special Inspector General for Afghanistan Reconstruction (SIGAR) and is not intended to be and should not be used by anyone other than these specified parties. The financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public. However, subject to applicable laws, this report may be released to the United States Congress and the public by SIGAR in order to provide information about programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.



Lake Forest, California  
October 21, 2024

(Continued)

**Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
 Contract No. AID-306-C-16-00010  
 Awarded by the U.S. Agency for International Development/Afghanistan  
 For the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

**Special Purpose Financial Statement**

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	<u>Budget</u>	<u>Actual</u>	<u>Questioned Costs</u>			
			<u>Ineligible</u>	<u>Unsupported</u>	<u>Total</u>	<u>Notes</u>
Revenues:						
<b>Contract No.</b>						
<b>AID-306-C-16-00010</b>			\$ -	\$ -	\$ -	(7)
Fixed Fee			-	-	-	
Total revenues and fixed fee	<u>57,177,987</u>	<u>8,538,719</u>	-	-	-	
Costs incurred and Fixed Fee:						
Labor			-	-	-	
Materials & Equipment			-	-	-	
Other Direct Costs			-	-	-	
Subcontractors			-	-	-	
Travel			-	-	-	
Indirect Costs			-	-	-	
Fixed Fee			-	-	-	
Total Costs incurred and fixed fee	<u>\$ 57,177,987</u>	<u>\$ 8,538,719</u>	\$ -	\$ -	\$ -	
Outstanding fund balance	<u>\$ -</u>	<u>\$ -</u>				

See Notes to the Special Purpose Financial Statement



## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
Awarded by the U.S. Agency for International Development/Afghanistan  
for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

### **Notes to Special Purpose Financial Statement<sup>1</sup>**

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#### **(1) Background**

Tetra Tech provides consulting and engineering services worldwide. Tetra Tech's expertise is in science, research, engineering, construction, and information technology. Tetra Tech is organized into two major business groups. The Government Services Group provides consulting and engineering services worldwide for U.S. government clients, and the Commercial/International Services Group provides consulting and engineering services worldwide for commercial and international clients.

The Engineering Support Program (ESP) is contracted to provide technical assistance in the transportation, vertical structures, energy, and water and sanitation sectors to the USAID Afghanistan Office of Infrastructure. In the past, ESP provided rapid-response architectural and engineering services from a Kabul-based core of U.S. nationals, third-country nationals, and cooperating country nationals technical professionals and the necessary administrative support staff. ESP established satellite offices in multiple Afghan cities to provide operation bases for site inspection activities far from the main Kabul office.

In late 2021, ESP local support for the Office of Infrastructure moved out of Afghanistan to offices worldwide due to the country's uncertainty. After the fall of the Government of Afghanistan, ESP has provided technical and program support assisting USAID with the closeout of its infrastructure program. Specific closeout activities include reviews of various contractor settlements or contract closeout proposals and coordination and oversight of the redirection of electrical equipment within the region.

#### **(2) Basis of Presentation**

The accompanying Special Purpose Financial Statement (the Statement) includes revenues and costs for Cost Plus Fixed Fee activities under Contract No. AID-306-C-16-00010, for the period from January 23, 2022, through November 30, 2023. The information in the Statement is presented in accordance with requirements specified by USAID and is specific to the aforementioned Contract Cost Plus Fixed Fee activities. Therefore, some amounts presented in this Statement may differ from amounts presented in or used in the presentation of Tetra Tech's basic financial statements.

#### **(3) Basis of Accounting**

The Statement reflects the revenues earned and cost expenses incurred for Cost Plus Fixed Fee activities by Tetra Tech under the aforementioned Contract. The Statement has been prepared following an accrual basis of accounting, whereby revenue is recognized when earned and expenses are recognized when incurred.

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<sup>1</sup> The Notes to the Special Purpose Financial Statement are the responsibility of Tetra Tech.

**Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
Awarded by the U.S. Agency for International Development/Afghanistan  
for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

**Notes to Special Purpose Financial Statement<sup>1</sup> (Continued)**

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**(4) Accounting System Dates**

The Statement reflects all revenues earned and other cost expenses, incurred for Cost Plus Fixed Fee activities under Contract No. AID-306-C-16-00010, for the period from January 23, 2022, through November 30, 2023. Only transactions and/or adjustments incurred in accounting periods during the audit period have been included in the Statement.

**(5) Currency**

The Statement is presented in U.S. dollars. Other cost expenditures incurred in currencies other than U.S. dollars have been translated into U.S. dollars. Tetra Tech used the prevailing exchange rates published in the Da Afghanistan Bank to translate local currency into U.S. dollars using market data to establish a Standard Exchange Rate (SER) to translate local currency into U.S. dollars.

**(6) Costs Plus Fixed Fee Activities Budget**

Total Budget Ceiling \$57,177,987.

**(7) Revenues**

Revenues represent the amount of the funds to which Tetra Tech is entitled to receive for allowable labor, subcontractors, other direct costs (including materials/equipment, travel), and indirect costs plus fixed fee defined in Contract No. AID-306-C-16-00010. Revenues are recognized as earned when costs are incurred.

**(8) Revenue Categories**

The following are the revenue categories shown in the Statement by billing category as reported in client billings and accumulated in Tetra Tech's general ledger.

1. Labor: This revenue is related to direct labor for personnel working at the Home Office and Field Offices.
2. Subcontractor: This revenue is related to consultants or subcontractors that provide professional services in Afghanistan, professional specialty services, or professional services from other Tetra Tech companies.
3. Materials & Equip, ODC's, Travel:
  - a. Travel: This revenue/expense is related to travel including airfare, lodging, travel meals, and transportation.

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<sup>1</sup> The Notes to the Special Purpose Financial Statement are the responsibility of Tetra Tech.

**Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
Awarded by the U.S. Agency for International Development/Afghanistan  
for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

**Notes to Special Purpose Financial Statement<sup>1</sup> (Continued)**

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- b. ODC's (incl. Materials & Equipment): This revenue/expense is related to leases, bank fees, communications, insurance, repairs, and other miscellaneous categories.
- 4. Indirect cost: Indirect costs are costs that are associated with the general administration, general operations, and management of the project.

**(9) Indirect Cost Rate**

The allowable indirect costs shall be reimbursed based on the provisional rates and the appropriate bases.

The billable indirect cost for the Cost Plus Fixed Fee activities under Contract No. AID-306-C-16-00010 is Overhead for both USN and TCN labor, and G&A applied to all cost categories except subcontractors.

**(10) Outstanding Fund Balance**

The fund balance presented on the Statement represents the difference between the Cost Plus Fixed Fee activities actual billings and USAID's payments of said billings. The outstanding fund balance is \$0 for the Cost Plus Fixed Fee activities under Contract No. AID-306-C-16-00010 as of November 30, 2023.

**(11) Subsequent Events**

Tetra Tech evaluated subsequent events through October 21, 2024, through which the date the Statement was available to be issued. Tetra Tech concluded that no subsequent events have occurred that would require recognition or disclosure in the Statement.

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<sup>1</sup> The Notes to the Special Purpose Financial Statement are the responsibility of Tetra Tech.



## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

Board of Directors  
Tetra Tech, Inc.  
Marlborough, Massachusetts

To the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, Virginia 22202

We have audited, the Special Purpose Financial Statement (Statement) and related notes to the Statement, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, by Tetra Tech, Inc. (Tetra Tech) under Contract No. AID-306-C-16-00010 (Contract) in support of the Engineering Support Program, for the period of January 23, 2022, through November 30, 2023. We have issued our report thereon dated October 21, 2024 with an unmodified opinion.

### Internal Control over Financial Reporting

In planning and performing our audit of the Special Purpose Financial Statement for the period of January 23, 2022, through November 30, 2023, we considered Tetra Tech's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Special Purpose Financial Statement, but not for the purpose of expressing an opinion on the effectiveness of Tetra Tech's internal control. Accordingly, we do not express an opinion on the effectiveness of Tetra Tech's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control, and the result of that testing, and not to provide an opinion on the effectiveness of Tetra Tech's internal control. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control. Accordingly, this communication is not suitable for any other purpose.

### **Restriction on Use**

This report is intended for the information of Tetra Tech, Inc., the U.S. Agency for International Development's Mission to Afghanistan, and the Special Inspector General for Afghanistan Reconstruction (SIGAR) and is not intended to be and should not be used by anyone other than these specified parties. The financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905, should be considered before any information is released to the public. However, subject to applicable laws, this report may be released to Congress and to the public by SIGAR in order to provide information about programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

The image shows a handwritten signature in blue ink that reads "Conrad LLP". The signature is written in a cursive, slightly slanted style.

Lake Forest, California  
October 21, 2024

(Continued)



## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Board of Directors  
Tetra Tech, Inc.  
Marlborough, Massachusetts

To the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, Virginia 22202

We have audited, the Special Purpose Financial Statement (Statement) and related notes to the Statement, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, by Tetra Tech, Inc. (Tetra Tech) under Contract No. AID-306-C-16-00010 (Contract) in support of the Engineering Support Program, for the period of January 23, 2022, through November 30, 2023. We have issued our report thereon dated October 21, 2024 with an unmodified opinion.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tetra Tech's Special Purpose Financial Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and the aforementioned Contract, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of compliance, and the results of that testing, and not to provide an opinion on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's compliance. Accordingly, this communication is not suitable for any other purpose.

### Restriction on Use

This report is intended for the information of Tetra Tech, Inc., the U.S. Agency for International Development's Mission to Afghanistan, and the Special Inspector General for Afghanistan Reconstruction (SIGAR) and is not intended to be and should not be used by anyone other than these specified parties. The financial information in this report may be privileged. The restrictions of 18 U.S.C. 1905 should be considered before any information is released to the public. However, subject to applicable laws, this report may be released to Congress and to the public by SIGAR

in order to provide information about programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

*Conrad LLP*

Lake Forest, California  
October 21, 2024

## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
Awarded by the U.S. Agency for International Development/Afghanistan  
for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

### **Status of Prior Audit Findings**

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We requested prior audit reports, evaluations, and reviews from Tetra Tech, SIGAR, and USAID pertaining to Contract activities under this audit. We identified five (5) prior audit reports which contained thirteen (13) findings and associated recommendations that could have a material effect on the SPFS or other financial data significant to the audit objectives. We conducted follow-up procedures, including discussion with Tetra Tech's management, and performed testing of similar activities during our audit. We concluded that Tetra Tech had taken adequate corrective action on all thirteen (13) prior findings and associated recommendations. We have summarized the results of our procedures below:

1. Tetra Tech – SIGAR 20-07 (USAID's Engineering Support Program in Afghanistan: Audit of Costs Incurred by Tetra Tech, Inc.) – An audit of costs for the period of July 23, 2016, through July 22, 2018.

#### **Finding 2019-01: Lack of evidence for Separate Maintenance Allowance qualification**

**Issue:** The audit firm noted that for seven out of 19 Separate Maintenance Allowance (SMA) samples tested, covering three separate employees, there was no evidence that the employees qualified for Involuntary SMA since employees did not state and certify circumstances of special need or hardship. Additionally, for 11 out of 19 SMA samples, covering five separate employees, supporting documentation was not provided to determine if employees had certified their continued qualification to receive Involuntary SMA.

**Status:** For the current engagement, there were no instances of Separate Maintenance Allowance in the samples tested. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

#### **Finding 2019-02: Medical Allowances Unallowable Under the Contract Claimed**

**Issue:** The audit firm noted that Tetra Tech claimed personnel cost based on a fully loaded Cooperating Country National (CCN) standard daily rate, which should be inclusive of fringe benefits, including Medical Allowance, as approved in the Contract. However, Tetra Tech also paid the Medical Allowance to its CCN personnel, which resulted in double claiming the Medical Allowance.

**Status:** For the current engagement, based on our testing, there were no instances noted where Tetra Tech double claimed the medical allowance for CCN personnel. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

#### **Finding 2019-03: Lack of Sufficient Evidence to Support Costs Claimed**



## **Tetra Tech, Inc.**

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For the Period of January 23, 2022, through November 30, 2023

### **Status of Prior Audit Findings (Continued)**

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**Issue:** The audit firm noted that for one out of 24 ODC samples, Tetra Tech did not provide an agreement that supported the unit cost rate of \$10 per meal that was charged for non-resident Tetra Tech staff at the Expat Dining Facility (DFAC). Additionally, for two out of 14 subcontractor ODC samples, Tetra Tech did not provide sufficient documentation to support the costs billed. In one sample, Tetra Tech did not provide support for the cost base used to apply the post differential pay rate and danger pay rate. For the other sample, Tetra Tech did not provide adequate support that a subcontractor met eligibility requirements to receive involuntary SMA.

**Status:** For the current engagement, Conrad did not identify any instances where a danger pay allowance charged under ODC was not adequately supported. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

#### **Finding 2019-04: Insufficient Evidence to Show Adherence to Tetra Tech's Procurement Policy**

**Issue:** The audit firm noted that Tetra Tech did not provide sufficient evidence of competitive bidding for one out of 24 ODC samples to show adherence to their Engineering Support Program Procurement Manual for transactions greater than \$2,499. Tetra Tech provided a sole source justification that they prepared after the audit firm made the request for the supporting documentation.

**Status:** For the current engagement, Conrad did not identify any instances where Tetra Tech did not provide sufficient evidence that a cost/price analysis was conducted prior to entering into subcontracting arrangements. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

#### **Finding 2019-05: Lack of Evidence for Exclusion and Anti-Terrorist Check**

**Issue:** The audit firm noted that evidence of an exclusion and/or anti-terrorist check was not provided for: seven out of 28 sampled invoices in Travel testing, two out of 19 sampled invoices in Material/Equipment testing, and for one out of 24 ODC samples. Tetra Tech did not conduct exclusion screening prior to the execution of a subcontract agreement.

**Status:** For the current engagement, there were no instances noted where Tetra Tech did not conduct or maintain documentation of performing an exclusion and/or anti-terrorist check on its vendors, suppliers, or subcontractors. Additionally, Conrad reviewed Tetra Tech's policies and procedures related to exclusion and anti-terrorist check, and it appears that adequate controls have been put into place. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

(Continued)

## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
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For the Period of January 23, 2022, through November 30, 2023

### **Status of Prior Audit Findings (Continued)**

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#### **Finding 2019-06: Surprise Petty Cash Count Not Performed in June 2018**

**Issue:** The audit firm noted that Tetra Tech was unable to provide support for a surprise count that was performed on its petty cash account for the month of June 2018.

**Status:** For the current engagement, there were no instances noted where Tetra Tech repeated issues related to surprise cash count. It appears that adequate controls have been put into place. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

2. SIGAR Tetra Tech – SIGAR 21-19 (USAID's Women's Leadership Development Program in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD, Inc.) – An audit of costs for the period of October 1, 2018, through October 22, 2019.

#### **Finding 2020-01: Costs Incurred Outside of SPFS Period.**

**Issue:** The audit firm noted that Tetra Tech ARD, Inc (ARD) prepared its SPFS on the accrual basis of accounting, which requires that expenses be reported when they are incurred. However, ARD recorded 11 transactions on the cash basis of accounting, which requires that expenses be reported when they are paid. This overstated costs for the period audited.

**Status:** For the current engagement, there were no instances noted where costs incurred outside of the SPFS period were charged. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

3. Tetra Tech – (USAID's Financial Audit of Costs incurred in Afghanistan by Tetra Tech, Inc.) – An audit of costs for the period of July 23, 2018, through September 30, 2019.

#### **Finding 2020-01: Lack of Evidence for Exclusion and Anti-Terrorist Check**

**Issue:** The audit firm noted that during the testing of 16 procurement files greater than \$25,000, evidence of an exclusion and/or anti-terrorist check was not provided for one of the subcontractors. Tetra Tech did not conduct or maintain evidence of performing an exclusion screening prior to the execution of one subcontract agreement.

**Status:** For the current engagement, there were no instances noted where Tetra Tech did not conduct or maintain evidence of performing an exclusion screening for its subcontractors. Additionally, Conrad reviewed Tetra Tech's policies and procedures related to exclusion and

(Continued)

## **Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
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for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

### **Status of Prior Audit Findings (Continued)**

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antiterrorist check. It appears that adequate controls have been put into place. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

4. Financial Audit of Costs Incurred of the USAID Resources Managed by Tetra Tech, Inc. (TT) Under USAID's Engineering Support Program (ESP), Contract No. AID-306-C-16-00010 for the Period October 1, 2019, to January 22, 2020

#### **Noncompliance with Provisions of Contract Terms and Applicable Laws and Regulations**

**Issue:** The audit firm noted that Tetra Tech selected a contractor via sole source procurement basis without any written or documented procurement competition. Specifically, Tetra Tech did not provide proof of conducting a cost/price analysis determination as required per section 2.8 and 2.9 of the Tetra Tech-ESP Procurement Manual and in accordance with "FAR 6.303-2, Content" and/or "FAR 13.106-3" to demonstrate that cost to the Government will be fair and reasonable.

**Status:** For the current engagement, Conrad did not identify any instances where Tetra Tech did not provide sufficient evidence that a cost/price analysis was conducted prior to entering into subcontracting arrangements under Tetra Tech. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

5. SIGAR Financial Tetra Tech – SIGAR 23-20 (USAID's Engineering Support Program in Afghanistan: Audit of Costs Incurred by Tetra Tech, Inc.) – An audit of costs for the period of January 23, 2020, through January 22, 2022

#### **Finding 2022-01: Lack of sufficient Internal Control Policies and Procedures**

**Issue:** Conrad tested 45 transactions out of 2,357 transactions in the Subcontractors cost category to determine if costs incurred under the Contract were reasonable, adequately supported, and properly approved. For nine out of 45 samples, covering four subcontractors, Tetra Tech could not provide sufficient evidence to show that a cost/price analysis was conducted prior to entering into a subcontracting arrangement. These four subcontractors are internal operating units under Tetra Tech.

**Status:** For the current engagement, Conrad did not identify any applicable issues tying to the prior finding where internal operating units under Tetra Tech did not have sufficient evidence to show that there was an analysis prior to the subcontracting arrangement. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

(Continued)

**Tetra Tech, Inc.**

Financial Audit of the Special Purpose Financial Statement for  
Contract No. AID-306-C-16-00010  
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for the Engineering Support Program

For the Period of January 23, 2022, through November 30, 2023

**Status of Prior Audit Findings (Continued)**

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**Finding 2022-02: Lack of sufficient Internal Control Policies and Procedures: Lack of sufficient evidence for Separate Maintenance Allowance continuing qualification**

**Issue:** Conrad tested 2,386 transactions out of 12,762 transactions in the Other Direct Costs category. Of the 2,386 ODC transactions, 27 were related to Separate Maintenance Allowance. During our testing to determine if costs incurred under the Contract were adequately supported and allowable, Conrad noted three transactions for three separate employees who received an Involuntary SMA. However, Tetra Tech was unable to provide evidence that the employees certified their continued qualification to receive involuntary SMA on a bi-annual basis as required in its policy.

**Status:** For the current engagement, Conrad reviewed Other Direct Cost samples, and this issue was not repeated. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

**Finding 2022-03: Lack of sufficient documentation to support Danger Pay charged to the program**

**Issue:** Conrad tested 2,386 transactions out of 12,762 transactions in the Other Direct Costs category. Of the 2,386 ODC transactions, 1,047 were related to the allowance for Danger Pay. During our testing to determine if costs incurred under the Contract were adequately supported and allowable, we noted one instance where Tetra Tech was not able to provide proof of payment for a Danger Pay allowance in the amount of \$252.

**Status:** For the current engagement, Conrad reviewed Other Direct Cost samples, and as there were no transactions related to Danger Pay, this issue was not repeated. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

**Finding 2022-04: Fines and penalties related to visas and work permits were charged to the program**

**Issue:** Conrad tested 2,386 transactions out of 12,762 transactions in the Other Direct Costs category to determine if costs incurred under the Contract were adequately supported and allowable. In one transaction tested, penalty/extra payment for cancellation of expired work permits was charged to the Program and in three transactions tested, fines related to expired employee visas and overstays in Afghanistan were charged to the Program.

**Status:** For the current engagement, Conrad did not identify any instances where penalty/extra payment for cancellation for expired work or fines related to expired employee visas and overstays were charged to the Program. As such, Conrad concluded that Tetra Tech has taken adequate corrective action on this finding.

(Continued)

## SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

## Obtaining Copies of SIGAR Reports and Testimonies

To obtain copies of SIGAR documents at no cost, go to SIGAR's Web site ([www.sigar.mil](http://www.sigar.mil)). SIGAR posts all publicly released reports, testimonies, and correspondence on its Web site.

## To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: [www.sigar.mil/fraud](http://www.sigar.mil/fraud)
- Email: [sigar.pentagon.inv.mbx.hotline@mail.mil](mailto:sigar.pentagon.inv.mbx.hotline@mail.mil)
- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-601-4065

## SIGAR's Mission

Public Affairs Officer

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