



## 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 August 2018, SIGAR published 303 audits, alert letters, and inspection reports, and made 880 recommendations to recover funds, improve agency oversight, and increase program effectiveness. As of August 31, 2018, SIGAR continued to monitor agency actions on 125 open recommendations. Fifty-seven 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

Agency	Report Number	Title	Date Issued	Recommendation
DOD-CENTCOM	15-27-IP	Afghan Special Police Training Center's Dry Fire Range: Poor Contractor Performance and Poor Government Oversight Led to Project Failure	1/13/2015	To ensure full accountability for the expenditure of government resources and help avoid future problems with contract oversight, we recommend that the Commander, U.S. Central Command, direct the Commander, Joint Theater Support Contracting Command, to take the following actions, in coordination with the Commanding General, Combined Security Transition Command-Afghanistan, and report back to SIGAR within 90 days:
Commander-CENTCOM	15-74-IP	\$14.7 Million Warehouse Facility at Kandahar Airfield: Construction Delays Prevented the Facility	7/15/2015	To contribute to the lessons learned from U.S. reconstruction activities in Afghanistan, SIGAR recommends that the Commander, U.S. Central Command, direct the Commander, U.S.
DOD-AFCEC	16-41-FA	Afghan National Police Construction Project: Audit of Costs Incurred by Gilbane Company	7/5/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at AFCEC: 1. Determine the allowability of and recover, as appropriate, \$6,658,399 in questioned costs identified in the report.
DOD-AFCEC	16-41-FA	Afghan National Police Construction Project: Audit of Costs Incurred by Gilbane Company	7/5/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at AFCEC: 2. Advise Gilbane to address the report's eight internal control findings.
DOD-AFCEC	16-41-FA	Afghan National Police Construction Project: Audit of Costs Incurred by Gilbane Company	7/5/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at AFCEC: 3. Advise Gilbane to address the report's seven noncompliance findings.
DOD-AFCEC	16-42-FA	Construction of Facilities for the 1st Special Forces, 1st Commando Brigade, and Transient Kandak: Audit of Costs Incurred by Gilbane Company	7/7/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 1. Determine the allowability of and recover, as appropriate, \$1,321,242 in questioned costs identified in the report.
DOD-AFCEC	16-45-FA	Construction of Afghan District Headquarters Uniform Police Stations in Helmand Province: Audit of Costs Incurred by PRI/DJI, A Construction JV	7/14/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 1. Determine the allowability of and recover, as appropriate, \$1,151,341 in questioned costs identified in the report.
DOD-AFCEC	16-45-FA	Construction of Afghan District Headquarters Uniform Police Stations in Helmand Province: Audit of Costs Incurred by PRI/DJI, A Construction JV	7/14/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 2. Collect \$282 in interest from PRI/DJI.
DOD-AFCEC	16-45-FA	Construction of Afghan District Headquarters Uniform Police Stations in Helmand Province: Audit of Costs Incurred by PRI/DJI, A Construction JV	7/14/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 3. Advise PRI/DJI to address the report's eight internal control findings.
DOD-AFCEC	16-45-FA	Construction of Afghan District Headquarters Uniform Police Stations in Helmand Province: Audit of Costs Incurred by PRI/DJI, A Construction JV	7/14/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 4. Advise PRI/DJI to address the report's seven noncompliance findings.
DOD-OSD	16-49-AR	Afghan National Army: DOD has Taken Steps to Remedy Poor Management of Vehicle Maintenance Program	7/26/2016	To ensure that any follow-on A-TEMP contract does not repeat the mistakes of the current contract and addresses those conditions that prevented achievement of the original contract goals, we recommend that the Secretary of Defense, before issuing a new contract: 1. Perform a review of the oversight and execution of the current ANA A-TEMP contract to determine
DOD-OSD	16-49-AR	Afghan National Army: DOD has Taken Steps to Remedy Poor Management of Vehicle Maintenance Program	7/26/2016	To ensure that any follow-on A-TEMP contract does not repeat the mistakes of the current contract and addresses those conditions that prevented achievement of the original contract goals, we recommend that the Secretary of Defense, before issuing a new contract: 2. Ensure that the contract appropriately addresses those conditions that hindered AISS's implementation of contract requirements. Specifically, the contract should establish: a. Objectives that adequately consider the challenges the Afghans face in managing a vehicle maintenance program, and that define expectations for contractor participation in vehicle maintenance and capacity building. b. Metrics to monitor and assess contractor performance, including specific instructions on how and when the contractor is to measure and report progress.
DOD-INSCOM	16-53-FA	Department of Defense's Translation and Interpretation Management Services: Audit of Costs Incurred by Mission Essential Personnel, LLC	8/17/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at INSCOM: 1. Determine the allowability of and recover, as appropriate, \$58,952,358 in questioned costs identified in the report.

DOD-AFCEC	16-54-FA	Runway Renovation at Shindand Air Base: Audit of Costs Incurred by PRI/DJI, A Construction JV Results in Nearly \$5 Million in Questioned Costs	8/18/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 1. Determine the allowability of and recover, as appropriate, \$4,698,872 in questioned costs identified in the report.
DOD-AFCEC	16-54-FA	Runway Renovation at Shindand Air Base: Audit of Costs Incurred by PRI/DJI, A Construction JV Results in Nearly \$5 Million in Questioned Costs	8/18/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 2. Collect \$3,004 in interest from PRI/DJI.
DOD-AFCEC	16-54-FA	Runway Renovation at Shindand Air Base: Audit of Costs Incurred by PRI/DJI, A Construction JV Results in Nearly \$5 Million in Questioned Costs	8/18/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 3. Advise PRI/DJI to address the report's five internal control findings.
DOD-AFCEC	16-54-FA	Runway Renovation at Shindand Air Base: Audit of Costs Incurred by PRI/DJI, A Construction JV Results in Nearly \$5 Million in Questioned Costs	8/18/2016	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the Air Force Civil Engineer Center: 4. Advise PRI/DJI to address the report's seven noncompliance findings.
DOD-CSTC-A, DOD-USACE	17-03-IP	Special Mission Wing Facilities at Kandahar Airfield: Construction Generally Met Contract Requirements, but Problems with Noncompliance, Maintenance, and Quality Assurance Need to be Addressed	10/14/2016	To protect the U.S. taxpayers' investment in the Special Mission Wing 2nd Air Squadron's facilities, and to ensure the health and safety of the squadron's personnel, we recommend that the Commander, CSTC-A, in coordination with the Commanding General and Chief of Engineers, USACE, take the following action and report the results back to SIGAR within 90 days: 1. Correct all health and safety hazards identified in this report, specifically: a. Install the fire extinguishers in the security building and passenger terminal; b. Remove or move the propane tanks and combustible materials near the cooking building; c. Repair the wastewater treatment plant's non-working tank and ensure the plant is fully operational; and d. Repair the heating system in the aircraft maintenance hangar.
DOD-CSTC-A, DOD-USACE	17-03-IP	Special Mission Wing Facilities at Kandahar Airfield: Construction Generally Met Contract Requirements, but Problems with Noncompliance, Maintenance, and Quality Assurance Need to be Addressed	10/14/2016	To protect the U.S. taxpayers' investment in the Special Mission Wing 2nd Air Squadron's facilities, and to ensure the health and safety of the squadron's personnel, we recommend that the Commander, CSTC-A, in coordination with the Commanding General and Chief of Engineers, USACE, take the following action and report the results back to SIGAR within 90 days: 2. Advise the contractor to address the report's three internal control findings.
DOD-U.S. Army Engineering & Support Center	17-31-FA	Afghanistan Mine, Battle Area, and Range Clearance Operation - Phase II, Effort I: Audit of Costs Incurred by Janus Global Operations LLC	3/23/2017	Based on the results of audit, SIGAR recommends that the responsible contracting officer at the U.S. Army Engineering and Support Center: 1. Determine the allowability of and recover, as appropriate, \$3,114,808 in questioned costs identified in the report.
DOD-U.S. Army Engineering & Support Center	17-31-FA	Afghanistan Mine, Battle Area, and Range Clearance Operation - Phase II, Effort I: Audit of Costs Incurred by Janus Global Operations LLC	3/23/2017	Based on the results of audit, SIGAR recommends that the responsible contracting officer at the U.S. Army Engineering and Support Center: 2. Advise Janus to address the report's three internal control findings.
DOD-U.S. Army Engineering & Support Center	17-31-FA	Afghanistan Mine, Battle Area, and Range Clearance Operation - Phase II, Effort I: Audit of Costs Incurred by Janus Global Operations LLC	3/23/2017	Based on the results of audit, SIGAR recommends that the responsible contracting officer at the U.S. Army Engineering and Support Center: 3. Advise Janus to address the report's three noncompliance findings.
DOD-Under Secretary of Defense for Policy	17-40-AR	Afghan National Defense and Security Forces: DOD Needs to Improve Management and Oversight of Uniforms and Equipment	4/25/2017	SIGAR recommends that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to: 1. Develop and implement corrective action plans within 90 days to improve clothing and equipment requirements forecasting models to better reflect ANA and ANP personnel, inventories, and consumption rates.
DOD-Under Secretary of Defense for Policy	17-40-AR	Afghan National Defense and Security Forces: DOD Needs to Improve Management and Oversight of Uniforms and Equipment	4/25/2017	SIGAR recommends that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to: 2. Document and implement guidance clarifying the roles and responsibilities for the coalition and Afghan government organizations involved in the clothing and equipment supply process, and clarifying the individual training required for identifying, assessing, reviewing, and validating requirements for acquiring clothing and equipment.
DOD-Under Secretary of Defense for Policy	17-40-AR	Afghan National Defense and Security Forces: DOD Needs to Improve Management and Oversight of Uniforms and Equipment	4/25/2017	SIGAR recommends that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to: 3. Assess projected delivery dates for all active pseudo FMS orders and orders from other sources of clothing and equipment, and adjust these orders when necessary to avoid under- or oversupplying items.
DOD-Under Secretary of Defense for Policy	17-40-AR	Afghan National Defense and Security Forces: DOD Needs to Improve Management and Oversight of Uniforms and Equipment	4/25/2017	SIGAR recommends that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to: 4. Complete, as soon as possible, the transition of archived receipt and title transfer records from paper to electronic, consistently document these records electronically in the future, and develop a system to automatically update the Security Cooperation Information Portal verifying when FMS orders have been received in Afghanistan.
DOD-Under Secretary of Defense for Policy	17-40-AR	Afghan National Defense and Security Forces: DOD Needs to Improve Management and Oversight of Uniforms and Equipment	4/25/2017	SIGAR recommends that the Under Secretary of Defense for Policy direct the Commander of U.S. Central Command to direct the Commander of CSTC-A to: 5. Develop and implement enforcement mechanisms so that the command holds the MOD and MOI accountable for supporting and keeping personnel and inventory databases up to date under pseudo FMS, or direct assistance, if the coalition returns to this acquisition approach.
Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Reiterate guidance to all department personnel and contractors in Afghanistan that explicitly emphasizes that gross violations of human rights, including child sexual assault, are not to be tolerated.
Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Reiterate guidance to all department personnel and contractors in Afghanistan that establishes clear reporting and training requirements related to gross violations of human rights and child sexual assault, including specific instructions on how to report a suspected incident.

Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Incorporate requirements into existing and future contract clauses that contractor personnel must report gross violations of human rights, including child sexual assault, to the Leahy law point of contact in each department.
Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Coordinate their activities and identify roles and responsibilities for engaging with the Afghan Attorney General's Office on allegations of gross violations of human rights, including child sexual assault, by Afghan security forces within MOI.
Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Require use of Leahy Forum meetings as the means for coordinating all relevant stakeholders from DOD, State, and other departments, and document forum procedures, including roles and responsibilities for investigating, deliberating on, and tracking gross violations of human rights incidents, including child sexual assault, by Afghan security forces.
Secretary of Defense	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Establish a single tracking system for reported gross violation of human rights incidents in Afghanistan, accessible by all DOD and State stakeholders, along with guidance on what information should be entered in the tracker.
Secretary of Defense	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Designate a specific position within DOD to oversee the department's implementation of the Leahy law in Afghanistan.
DOD-Under Secretary of Defense for Policy	17-57-AR	Afghanistan National Defense and Security Forces: DOD Spent \$457.7 Million on Intelligence Capacity-Building Programs, but Impact Cannot Be Fully Assessed Because of a Lack of Performance Metrics	7/27/2017	SIGAR recommends that the Secretary of Defense (1) review ACC's, ARL's, and CTSO's award and oversight of the Legacy and ASOM contracts to identify remedies to provide better oversight controls and performance measurements for future R&D contracts;
DOD-Under Secretary of Defense for Policy	17-57-AR	Afghanistan National Defense and Security Forces: DOD Spent \$457.7 Million on Intelligence Capacity-Building Programs, but Impact Cannot Be Fully Assessed Because of a Lack of Performance Metrics	7/27/2017	SIGAR recommends that the Secretary of Defense (1) review ACC's, ARL's, and CTSO's award and oversight of the Legacy and ASOM contracts to identify remedies to provide better oversight controls and performance measurements for future R&D contracts;
DOD-AFLCMC	17-63-FA	U.S. Air Force Logistical Support to the Afghan Air Force: Audit of Costs Incurred by AAR Supply Chain Inc.	8/22/2017	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at AFLCMC: 1. Determine the allowability of and recover, as appropriate, \$1,215 in questioned costs identified in the report.
DOD-AFLCMC	17-63-FA	U.S. Air Force Logistical Support to the Afghan Air Force: Audit of Costs Incurred by AAR Supply Chain Inc.	8/22/2017	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at AFLCMC: 2. Advise AAR to address the report's three internal control findings.
DOD-AFLCMC	17-63-FA	U.S. Air Force Logistical Support to the Afghan Air Force: Audit of Costs Incurred by AAR Supply Chain Inc.	8/22/2017	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at AFLCMC: 3. Advise AAR to address the report's three noncompliance findings.
DOD-AFLCMC	18-06-FA	U.S. Air Force Support for Pilatus PC-12 Knight Ryder Aircraft in Afghanistan: Audit of Costs Incurred by Sierra Nevada Corp.	10/20/2017	1. Advise Sierra Nevada Corp. (SNC) to address the report's one internal control finding.
DOD-Army Contracting Command	18-07-FA	U.S. Army Contracting Command's Interim Contractor Training Support for the Afghan National Army to Maintain and Sustain Mobile Strike Force Vehicles: Audit of Costs Incurred by Textron Inc. Marine & Land Systems	10/20/2017	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at ACC: 1. Advise Textron to address the report's one internal control finding.
DOD-Army Contracting Command	18-07-FA	U.S. Army Contracting Command's Acquisition of Mobile Strike Force Vehicles for the Afghan National Army: Audit of Costs Incurred by Textron Inc. Marine & Land Systems	10/20/2017	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at ACC: 2. Advise Textron to address the report's one noncompliance finding.
DOD-AFCEC	18-09-IP	Afghan Ministry of Defense Headquarters Security and Support Brigade: Facility Construction Generally Met Contract Requirements, but Three Safety-Related Concerns Need to Be Addressed	10/30/2017	SIGAR recommends that the AFCEC Director take the following actions and report the results back to SIGAR within 90 days: 1. Develop an accurate set of as-built drawings for all systems that includes the locations of the electric heaters without GFCI protection, the oversized circuit breakers, and the exposed hot water pipes; provide the updated as-built drawings to the MOD HSSB facility managers; and inform the facility managers of the potential risks to ANA personnel.
DOD-SECDEF, USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State: 1. Conduct assessments of FY 2011 AIF projects to determine the extent to which each project has achieved its stated objectives and report the findings to the House and Senate Armed Services Committees and Appropriations Committees by January 31, 2018.2. Develop and share with the appropriate Afghan government entities, by January 31, 2018, comprehensive sustainment plans for the three incomplete FY 2011 AIF power sector projects that include validated estimates of the financial, human, technical, and other resources the Afghan government will require to operate and maintain each project at its intended performance level.
DOD-SECDEF, USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State: 2. Develop and share with the appropriate Afghan government entities, by January 31, 2018, comprehensive sustainment plans for the three incomplete FY 2011 AIF power sector projects that include validated estimates of the financial, human, technical, and other resources the Afghan government will require to operate and maintain each project at its intended performance level.
DOD-SECDEF, USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State:3. Conduct an assessment of the financial, human, and technical capacities of each Afghan government entity to which the three ongoing FY 2011 AIF power sector projects will be transferred to determine whether each entity has the capability to operate and maintain the projects for which it is responsible, and report the findings to the House and Senate Armed Services Committees and Appropriations Committees by March 31, 2018.

DOD-SECDEF, USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State:4. Based on those assessments, develop contingency sustainment plans, by May 31, 2018, that specify how and whether the U.S. government or other international donors intend to ensure that the three remaining FY 2011 AIF power sector projects are sustained, should the Afghan government be unable to operate and maintain these projects at their intended performance level.
DOD-Program Officer; Department of Interior-Contracting Officer	18-18-FA	Department of Defense TFBSOs' International Oil and Gas Sector Advisory Services Contract: Audit of Costs Incurred by Curtis, Mallet-Prevost, Colt & Mosie	12/19/2017	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Department of Interior contracting officer to: 1. Determine the allowability of and recover, as appropriate, \$3,854 in questioned costs identified in the report.
DOD-Program Officer; Department of Interior-Contracting Officer	18-18-FA	Department of Defense TFBSOs' International Oil and Gas Sector Advisory Services Contract: Audit of Costs Incurred by Curtis, Mallet-Prevost, Colt & Mosie	12/19/2017	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Department of Interior contracting officer to: 2. Advise Curtis to address the report's three internal control findings.
DOD-Program Officer; Department of Interior-	18-18-FA	Department of Defense TFBSOs' International Oil and Gas Sector Advisory Services Contract: Audit of Costs Incurred by Curtis, Mallet-Prevost, Colt & Mosie	12/19/2017	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Department of Interior contracting officer to: 3. Advise Curtis to address the report's three noncompliance findings.
DOD-Information Analysis Center	18-20-FA	Department of Defense TFBSOs' Effort to Increase Self-Sufficiency of Special Operations Forces in Afghanistan: Audit of Costs Incurred by Alion Science and Technology Corporation	1/5/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the DOD Information Analysis Center: 1. Determine the allowability of and recover, as appropriate, \$606,106 in questioned costs identified in the report.
DOD-Information Analysis Center	18-20-FA	Department of Defense TFBSOs' Effort to Increase Self-Sufficiency of Special Operations Forces in Afghanistan: Audit of Costs Incurred by Alion Science and Technology Corporation	1/5/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the DOD Information Analysis Center: 2. Advise Alion to address the report's one internal control finding.
DOD-Information Analysis Center	18-20-FA	Department of Defense TFBSOs' Effort to Increase Self-Sufficiency of Special Operations Forces in Afghanistan: Audit of Costs Incurred by Alion Science and Technology Corporation	1/5/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at the DOD Information Analysis Center: 3. Advise Alion to address the report's one noncompliance finding.
DOD-Program Officer; Army Research, Development, and Engineering Command	18-24-FA	Department of Defense TFBSOs' Business Improvement Support: Audit of Costs Incurred by Leidos, Inc.	1/17/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Army Research, Development, and Engineering Command to: 1. Determine the allowability of and recover, as appropriate, \$18,988 in questioned costs identified in the report.
DOD-Program Officer; Army Research, Development, and Engineering Command	18-24-FA	Department of Defense TFBSOs' Business Improvement Support: Audit of Costs Incurred by Leidos, Inc.	1/17/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Army Research, Development, and Engineering Command to: 2. Advise Leidos to address the report's internal control finding.
DOD-Program Officer; Army Research, Development, and Engineering Command	18-24-FA	Department of Defense TFBSOs' Business Improvement Support: Audit of Costs Incurred by Leidos, Inc.	1/17/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Army Research, Development, and Engineering Command to: 3. Advise Leidos to address the report's two noncompliance findings.
DOD-Program Officer; Department of Interior-Contracting Officer	18-25-FA	Department of Defense TFBSOs' Banking and Financial Infrastructure Development in Iraq and Afghanistan: Audit of Costs Incurred by aXseum Solutions, LLC	1/18/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Department of Interior contracting officer to: 1. Determine the allowability of and recover, as appropriate, \$183 in total questioned costs identified in the report.
DOD-Program Officer; Department of Interior-Contracting Officer	18-25-FA	Department of Defense TFBSOs' Banking and Financial Infrastructure Development in Iraq and Afghanistan: Audit of Costs Incurred by aXseum Solutions, LLC	1/18/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Department of Interior contracting officer to: 2. Advise aXseum to address the report's internal control finding.
DOD-Program Officer; Department of Interior-Contracting Officer	18-25-FA	Department of Defense TFBSOs' Banking and Financial Infrastructure Development in Iraq and Afghanistan: Audit of Costs Incurred by aXseum Solutions, LLC	1/18/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD program officer coordinate with the Department of Interior contracting officer to: 3. Advise aXseum to address the report's noncompliance findings.
DOD-Program Officer	18-26-FA	Department of Defense Task Force for Business and Stability Operations' Mineral Tender Development and Geological Services: Audit of Costs Incurred by SRK Consulting (U.S.) Inc.	1/24/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD Program Officer coordinate with DOI to:Determine the allowability of and recover, as appropriate, \$764 in unsupported travel costs.

DOD-Program Officer	18-26-FA	Department of Defense Task Force for Business and Stability Operations' Mineral Tender Development and Geological Services: Audit of Costs Incurred by SRK Consulting (U.S.) Inc.	1/25/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD Program Officer coordinate with DOI to: 2. Advise SRK to address the report's one internal control finding.
DOD-Program Officer	18-26-FA	Department of Defense Task Force for Business and Stability Operations' Mineral Tender Development and Geological Services: Audit of Costs Incurred by SRK Consulting (U.S.) Inc.	1/26/2018	Based on the results of the audit, SIGAR recommends that the responsible DOD Program Officer coordinate with DOI to: 3. Advise SRK to address the report's one noncompliance finding.
DOD-CSTC-A Commander	18-29-AR	Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government	2/1/2018	To better account for ANDSF infrastructure transferred to the Afghan government, we recommend that the CSTC-A Commander, in collaboration with the USACE Commanding General and Chief of Engineers: 1. Revise applicable standard operating procedures to require that the standards for completeness, accuracy, and timeliness, as prescribed by the Unified Facilities Criteria, are applied to DOD real property transfer forms, and that these forms are reviewed for adherence to these standards for all remaining ANDSF infrastructure that will be transferred to the MOD or the MOI.
DOD-CSTC-A Commander	18-29-AR	Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government	2/1/2018	Revise applicable standard operating procedures to include explicit requirements that construction agents submit the DOD real property transfer forms to CSTC-A, and CSTC-A retain those forms for all remaining ANDSF infrastructure that will be transferred to the MOD or the MOI.
DOD-CSTC-A Commander	18-29-AR	Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government	2/1/2018	3. Ensure that asset recognition transfer letters for all remaining ANDSF infrastructure that will be transferred to the MOD or the MOI list grid coordinates for the project location, all infrastructure built or renovated, and unique numbers identifying each infrastructure item, and are signed by the appropriate CSTC-A and Afghan government officials.
DOD-CSTC-A Commander	18-29-AR	Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government	2/1/2018	To improve the utilization of contract warranties and ensure the timely resolution of warranty-related deficiencies, we recommend that the CSTC-A Commander, in collaboration with the USACE Commanding General and Chief of Engineers:
DOD-USACE	18-29-AR	Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government	2/1/2018	To protect the U.S. investment in ANDSF infrastructure and determine whether ANDSF maintenance personnel are capable of maintaining their infrastructure, we recommend that the USACE Commanding General and Chief of Engineers, in collaboration with the CSTC-A Commander: 5. Update the quality assurance surveillance plan for the national maintenance contract to define methods for assessing the extent to which IDS International is meeting contract requirements, including requirements for training ANDSF maintenance personnel.
DOD-USACE	18-29-AR	Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-funded Infrastructure Transferred to the Afghan Government	2/1/2018	6. Establish and apply more meaningful performance standards to assess IDS International's performance and the extent to which the national maintenance contract has achieved its intended outcomes.
DOD-USACE	18-35-IP	Afghan Ministry of Interior Headquarters Project: Phases 1 and 3 Experienced Construction Deficiencies, Poor Oversight, and Increased Costs	3/23/2018	SIGAR recommends that the USACE Commanding General and Chief of Engineers, in coordination with the Combined Security Transition Command-Afghanistan Commander, take the following actions and report the results back to SIGAR within 90 days: 1. Remove all manufacturer fire rating and field labels from the noncompliant doors, and notify the MOI of the potential safety hazards resulting from the noncompliant doors installed throughout the headquarters compound.
DOD-USACE	18-37-IP	Afghanistan's North East Power System Phase III: USACE's Mismanagement Resulted in a System that Is Not Permanently Connected to a Power Source, Has Not Been Fully Tested, and May Not Be Safe to Operate	3/30/2018	we recommend that the USACE Commanding General and Chief of Engineers take immediate action to:1. Examine all of the transmission towers to ensure that their foundations were built in accordance with the contract, and direct ZNCC to correct all concrete foundations with the layer of concrete added after construction was completed before the warranty period expires.
DOD-USACE	18-37-IP	Afghanistan's North East Power System Phase III: USACE's Mismanagement Resulted in a System that Is Not Permanently Connected to a Power Source, Has Not Been Fully Tested, and May Not Be Safe to Operate	3/30/2018	we recommend that the USACE Commanding General and Chief of Engineers take immediate action to:2. Direct ZNCC to construct retaining walls to stabilize the embankments near transmission towers that do not have them before the warranty period expires.
DOD-USACE	18-37-IP	Afghanistan's North East Power System Phase III: USACE's Mismanagement Resulted in a System that Is Not Permanently Connected to a Power Source, Has Not Been Fully Tested, and May Not Be Safe to Operate	3/30/2018	we recommend that the USACE Commanding General and Chief of Engineers take immediate action to:3. Determine whether the installed fire door assemblies meet contract requirements, and direct ZNCC to replace those that do not or seek reimbursement from the contractor for any price difference before the warranty expires.
DOD-USACE	18-37-IP	Afghanistan's North East Power System Phase III: USACE's Mismanagement Resulted in a System that Is Not Permanently Connected to a Power Source, Has Not Been Fully Tested, and May Not Be Safe to Operate	3/30/2018	we recommend that the USACE Commanding General and Chief of Engineers take immediate action to:4. Ensure that the acid batteries located in the Gulbahar substation are stored in a properly ventilated and cooled environment to reduce the risk of them exploding.

DOD-USACE	18-37-IP	Afghanistan's North East Power System Phase III: USACE's Mismanagement Resulted in a System that Is Not Permanently Connected to a Power Source, Has Not Been Fully Tested, and May Not Be Safe to Operate	3/30/2018	we recommend that the USACE Commanding General and Chief of Engineers, in coordination with the U.S. Forces-Afghanistan Commanding General take the following actions and report their progress to SIGAR within 90 days:5. Work with the MEW to a. Ensure that all land required along the NEPS III transmission line route has been acquired lawfully and that the transmission lines are secured so as not to endanger nearby structures or residents. b. Develop a plan for establishing permanent line bay connections within the Charikar and Nejrab substations to ensure that NEPS III can receive and transmit protected power once the land-acquisition issues have been resolved. c. Ensure that Zwakman Nabizai Construction Company or another contractor is available to make repairs needed when testing and commissioning occurs, and to repair damage that may have resulted from NEPS remaining idle for an extended time period.
DOD-USACE	18-37-IP	Afghanistan's North East Power System Phase III: USACE's Mismanagement Resulted in a System that Is Not Permanently Connected to a Power Source, Has Not Been Fully Tested, and May Not Be Safe to Operate	3/30/2018	we recommend that the USACE Commanding General and Chief of Engineers, in coordination with the U.S. Forces-Afghanistan Commanding General take the following actions and report their progress to SIGAR within 90 days:6. Conduct an internal review to determine why USACE contracting officials omitted from the contract requirements to permanently connect NEPS III to the rest of Afghanistan's power grid and allowed ZNCC to proceed with the construction even though the Afghan government had not acquired or obtained the right to use privately held land along the transmission route, as specified in the contract.
DOD-CSTC-A Commander	18-41-IP	Management and Oversight of Fuel in Afghanistan: DOD Is Taking Steps to Improve Accountability, but Additional Actions Are Needed	4/10/2018	Evaluate and determine the feasibility of using remote monitoring methods or other technology-based solutions to provide visibility of fuel while in-transit, confirm fuel deliveries, and monitor fuel levels at ANDSF fuel storage locations.
DOD-CSTC-A Commander	18-41-IP	Management and Oversight of Fuel in Afghanistan: DOD Is Taking Steps to Improve Accountability, but Additional Actions Are Needed	4/10/2018	Include detailed anti-corruption and oversight requirements in future contracts to supply fuel to the ANDSF.
DOD-CSTC-A Commander	18-41-IP	Management and Oversight of Fuel in Afghanistan: DOD Is Taking Steps to Improve Accountability, but Additional Actions Are Needed	4/10/2018	Enforce commitment letter agreements that require the MOD and the MOI to regularly submit fuel consumption data to CSTC-A.
DOD-CSTC-A Commander	18-41-IP	Management and Oversight of Fuel in Afghanistan: DOD Is Taking Steps to Improve Accountability, but Additional Actions Are Needed	4/10/2018	Evaluate and determine the feasibility of expanding the training on fuel quality testing methods and fuel handling procedures to ANDSF fuel personnel below the corps level.
DOD-CSTC-A Commander	18-41-IP	Management and Oversight of Fuel in Afghanistan: DOD Is Taking Steps to Improve Accountability, but Additional Actions Are Needed	4/10/2018	Coordinate with the MOD and the MOI to develop and implement a plan to upgrade and repair infrastructure and equipment at ANDSF fuel sites.
DOD-CSTC-A Commander	18-41-IP	Management and Oversight of Fuel in Afghanistan: DOD Is Taking Steps to Improve Accountability, but Additional Actions Are Needed	4/10/2018	Coordinate with the MOD and the MOI to develop and implement a plan to enhance accountability and oversight of fuel after it is delivered to ANDSF fuel sites.
DOD-WHS Grant Officer	18-43-FA	Department of Defense Task Force for Business and Stability Operations' Support for the Kabul Business Incubator: Audit of Costs Incurred by the Friends of the American University of Afghanistan	4/19/2018	SIGAR recommends that the responsible Washington Headquarters Services Grant Officer: 1. Determine the allowability of and recover, as appropriate, \$89,892 in questioned costs identified in the report.
DOD-WHS Grant Officer	18-43-FA	Department of Defense Task Force for Business and Stability Operations' Support for the Kabul Business Incubator: Audit of Costs Incurred by the Friends of the American University of Afghanistan	4/19/2018	SIGAR recommends that the responsible Washington Headquarters Services Grant Officer: 2. Advise FAUAF to address the report's five internal control findings.
DOD-WHS Grant Officer	18-43-FA	Department of Defense Task Force for Business and Stability Operations' Support for the Kabul Business Incubator: Audit of Costs Incurred by the Friends of the American University of Afghanistan	4/19/2018	SIGAR recommends that the responsible Washington Headquarters Services Grant Officer: 3. Advise FAUAF to address the report's four noncompliance findings.
Secretary of Defense	18-45-AR	Commander's Emergency Response Program: DOD Has Not Determined the Full Extent to Which Its Program and Projects, Totaling \$1.5 Billion in Obligations, Achieved Their Objectives and Goals in Afghanistan from Fiscal Years 2009 through 2013	4/30/2018	Consistently implement procedures for assessing CERP and CERP-funded projects to determine the extent to which they are achieving their intended goals and assisting the United States in carrying out its strategy in Afghanistan
Secretary of Defense	18-45-AR	Commander's Emergency Response Program: DOD Has Not Determined the Full Extent to Which Its Program and Projects, Totaling \$1.5 Billion in Obligations, Achieved Their Objectives and Goals in Afghanistan from Fiscal Years 2009 through 2014	4/30/2018	Complete and submit to Congress the CERP report on lessons learned and best practices as soon as possible, and ensure that it includes all of the elements prescribed in the National Defense Authorization Act for Fiscal Year 2014

DOD-ACC	18-54-FA	Department of the Army's Freedom of Maneuver Project: Audit of Costs Incurred by PAE National Security Solutions LLC	6/6/2018	Determine the allowability of and recover, as appropriate, \$82,617 in questioned costs identified in the report.
DOD-ACC	18-54-FA	Department of the Army's Freedom of Maneuver Project: Audit of Costs Incurred by PAE National Security Solutions LLC	6/6/2018	Advise PAE to address the report's six internal control findings.
DOD-ACC	18-54-FA	Department of the Army's Freedom of Maneuver Project: Audit of Costs Incurred by PAE National Security Solutions LLC	6/6/2018	Advise PAE to address the report's five noncompliance findings.
State-Secretary	14-26-AR	Support for Afghanistan's Justice Sector: State Department Programs Need Better Management and Stronger Oversight	1/24/2014	To strengthen U.S. government efforts to develop Afghanistan's justice sector, we recommend that the Secretary of State: 1. Include in future JSSP and/or successor program contracts, specific, detailed explanations of the requirements to which the contractor will be held accountable, as well as baseline data and target indicators to be used for program and contract evaluation.
State-Secretary	14-26-AR	Support for Afghanistan's Justice Sector: State Department Programs Need Better Management and Stronger Oversight	1/24/2014	To strengthen U.S. government efforts to develop Afghanistan's justice sector, we recommend that the Secretary of State: 3. Renegotiate INL's letter of agreement with IDLO to include provisions that would secure the right of the U.S. government to audit and inspect all IDLO records related to how U.S. taxpayer funds are being spent on the JTTP, and obtain any information necessary to evaluate the performance and effectiveness of IDLO's implementation of the JTTP.
State-Secretary	14-26-AR	Support for Afghanistan's Justice Sector: State Department Programs Need Better Management and Stronger Oversight	1/24/2014	To strengthen U.S. government efforts to develop Afghanistan's justice sector, we recommend that the Secretary of State: 4. In cooperation with other U.S. agencies managing rule of law programs in Afghanistan, finalize the updates to the 2009 U.S. Government Rule of Law Strategy within 3 months, so that timely decisions can be made to guide the development and coordination of current and future justice sector programs in Afghanistan.
State-Agreement Officer	17-06-FA	Department of State's Media Production and Outreach: Audit of Costs Incurred by Lapis Ltd.	10/24/2016	Based on the results of the audit, SIGAR recommends that the responsible agreement officer at State: 1. Determine the allowability of and recover, as appropriate, \$3,759,339 in questioned costs identified in the report.
State-Agreement Officer	17-06-FA	Department of State's Media Production and Outreach: Audit of Costs Incurred by Lapis Ltd.	10/24/2016	Based on the results of the audit, SIGAR recommends that the responsible agreement officer at State: 2. Collect \$67,949 in unremitted interest from Lapis
State-Secretary	17-36-IP	Baghlan Prison: After More Than 3 Years, Structurally Damaged Buildings Have Not Been Repaired, and New Construction Deficiencies Have Been Identified	4/12/2017	To improve security and prisoner safety, and to ensure that the U.S. government receives the highest value for the money spent on the Baghlan prison, SIGAR recommends that the Secretary of State direct the Regional Procurement Support Office in Frankfurt, Germany, to, within 90 days from the issuance of the report: 1. Resolve the issue of responsibility and make a final determination for repairing or rebuilding the damaged buildings, and determine whether further analysis is required to establish the full extent of construction deficiencies.
State-Secretary	17-36-IP	Baghlan Prison: After More Than 3 Years, Structurally Damaged Buildings Have Not Been Repaired, and New Construction Deficiencies Have Been Identified	4/12/2017	To improve security and prisoner safety, and to ensure that the U.S. government receives the highest value for the money spent on the Baghlan prison, SIGAR recommends that the Secretary of State direct the Regional Procurement Support Office in Frankfurt, Germany, to, within 90 days from the issuance of the report: 2. In coordination with INL, use all reasonable means available to require OHG to correct, at minimum, the construction deficiencies identified in this report that have safety implications associated with them, specifically the installation of (a) lightning protection systems on all building roofs; (b) door closers and panic bars where appropriate; (c) fire extinguishers, smoke and heat detectors, and fire alarms that were missing in several buildings; (d) electrical grounding pits; and (e) double-glazed glass in the guard towers.
State-Assistant Secretary, INL	17-36-IP	Baghlan Prison: After More Than 3 Years, Structurally Damaged Buildings Have Not Been Repaired, and New Construction Deficiencies Have Been Identified	4/12/2017	To improve security and prisoner safety, and to ensure that the U.S. government receives the highest value for the money spent on the Baghlan prison, SIGAR recommends that the Assistant Secretary of INL, within 90 days from the issuance of this report: 3. Prepare or commission a study of the concrete support column and infill wall construction deficiencies to determine the extent of those problems and submit the results to the contracting officer to consider when making the final decision on whether to take any action against OHG.
State-Assistant Secretary, INL	17-36-IP	Baghlan Prison: After More Than 3 Years, Structurally Damaged Buildings Have Not Been Repaired, and New Construction Deficiencies Have Been Identified	4/12/2017	To improve security and prisoner safety, and to ensure that the U.S. government receives the highest value for the money spent on the Baghlan prison, SIGAR recommends that the Assistant Secretary of INL, within 90 days from the issuance of this report: 4. Immediately work with the Afghan government and prison authorities to determine what steps can be taken to repair the nonfunctioning diesel generators, the backed-up sewer system, and the nonfunctioning sink and shower drainage system, and assist the Afghans in acquiring adequate long-term O&M services for the prison.
State-Secretary	17-41-IP	Balkh University Women's Dormitories: Completion is More than 2 Years Behind Schedule, and Construction and Design Deficiencies Need to Be Addressed	4/25/2017	To protect the U.S. taxpayers' investment in the Balkh University women's dormitories and to ensure that the dormitories are completed and all deficiencies addressed so that female students can move into them, SIGAR recommends that the Secretary of State direct RPSO in Frankfurt, Germany, to, in coordination with PAS:
Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Incorporate requirements into existing and future contract clauses that contractor personnel must report gross violations of human rights, including child sexual assault, to the Leahy law point of contact in each department.

Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Coordinate their activities and identify roles and responsibilities for engaging with the Afghan Attorney General's Office on allegations of gross violations of human rights, including child sexual assault, by Afghan security forces within MOI.
Secretaries of Defense and State	17-47-IP	Child Sexual Assault in Afghanistan: Implementation of the Leahy Laws and Reports of Assault by Afghan Security Forces	6/9/2017	Require use of Leahy Forum meetings as the means for coordinating all relevant stakeholders from DOD, State, and other departments, and document forum procedures, including roles and responsibilities for investigating, deliberating on, and tracking gross violations of human rights incidents, including child sexual assault, by Afghan security forces.
USAID-Mission Director	14-100-FA	USAID's Afghanistan Municipal Strengthening Program: Audit of Costs Incurred by International City/County Management	9/15/2014	Based on the results of the audit, SIGAR recommends that the Mission Director for USAID/Afghanistan: 1. Determine the allowability of and recover, as appropriate, \$2,056,308 in questioned costs identified in the report.
USAID-Mission Director	14-20-FA	USAID's Community Development Program: Audit of Costs Incurred by Central Asia Development Group, Inc.	1/9/2014	Given the results of the audit, SIGAR recommends that the Mission Director of USAID/Afghanistan: 1. Determine the allowability of and recover, as appropriate, \$7,853,478 in questioned costs (\$563,477 ineligible and \$7,290,001 unsupported) identified in the report.
USAID-Mission Director	14-20-FA	USAID's Community Development Program: Audit of Costs Incurred by Central Asia Development Group, Inc.	1/9/2014	Given the results of the audit, SIGAR recommends that the Mission Director of USAID/Afghanistan: 2. Recover the estimated \$9,613 in lost interest revenue.
USAID-Mission Director	14-39-FA	USAID's Strategic Provincial Roads Program: Audit of Costs Incurred by International Relief and Development, Inc.	2/25/2014	Given the results of the audit, SIGAR recommends that the Mission Director of USAID/Afghanistan: 1. Determine the allowability of and recover, as appropriate, \$14,179,351 in questioned costs identified in the report.
USAID-Agreement Officer	15-61-FA	USAID's Increased Electoral Participation in Afghanistan Program: Audit of Costs Incurred by the Consortium for Elections and Political Process Strengthening	6/1/2015	Based on the results of the audit, SIGAR recommends that the USAID Agreement Officer 1. Determine the allowability of and recover, as appropriate, \$1,070,576 in questioned costs identified in the report.
USAID-Contracting Officer	17-38-FA	USAID's Results Tracking Phase II (SUPPORT II) Program: Audit of Costs Incurred by Checchi and Company Consulting Inc.	5/10/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at USAID: 1. Determine the allowability of and recover, as appropriate, \$31 in questioned costs identified in the report.
USAID-Contracting Officer	17-38-FA	USAID's Results Tracking Phase II (SUPPORT II) Program: Audit of Costs Incurred by Checchi and Company Consulting Inc.	5/10/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at USAID: 2. Advise CCCI to address the report's four internal control findings.
USAID-Contracting Officer	17-38-FA	USAID's Results Tracking Phase II (SUPPORT II) Program: Audit of Costs Incurred by Checchi and Company Consulting Inc.	5/10/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at USAID: 3. Advise CCCI to address the report's two noncompliance findings.
USAID-Agreement Officer	17-55-FA	USAID's Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat	8/14/2018	Based on the results of the audit, SIGAR recommends that the responsible agreement officer at USAID: 1. Determine the allowability of and recover, as appropriate, \$24,075,874 in questioned costs identified in the report.
USAID-Agreement Officer	17-55-FA	USAID's Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat	8/14/2018	Based on the results of the audit, SIGAR recommends that the responsible agreement officer at USAID: 2. Advise DABS to address the report's four internal control findings.
USAID-Agreement Officer	17-55-FA	USAID's Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat	8/14/2018	Based on the results of the audit, SIGAR recommends that the responsible agreement officer at USAID: 3. Advise DABS to address the report's three noncompliance findings.
USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State: 1. Conduct assessments of FY 2011 AIF projects to determine the extent to which each project has achieved its stated objectives and report the findings to the House and Senate Armed Services
USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State: 2. Develop and share with the appropriate Afghan government entities, by January 31, 2018, comprehensive sustainment plans for the three incomplete FY 2011 AIF power sector projects that include validated estimates of the financial, human, technical, and other resources the Afghan
USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State: 3. Conduct an assessment of the financial, human, and technical capacities of each Afghan government entity to which the three ongoing FY 2011 AIF power sector projects will be transferred to determine whether each entity has the capability to operate and maintain the projects for which it is responsible, and report the findings to the House and Senate Armed Services Committees and Appropriations Committees by March 31, 2018.
USAID Administrator	18-10-AR	Afghanistan Infrastructure Fund: Agencies Have Not Assessed Whether Six Projects That Began in Fiscal Year 2011, Worth about \$400 Million, Achieved Counterinsurgency Objectives and Can Be Sustained	10/31/2017	SIGAR recommends that the Secretary of Defense and USAID Administrator, in coordination with the Secretary of State: 4. Based on those assessments, develop contingency sustainment plans, by May 31, 2018, that specify how and whether the U.S. government or other international donors intend to ensure that the three remaining FY 2011 AIF power sector projects are sustained, should the Afghan
USAID Administrator	18-42-AR	Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How it Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions	4/19/2018	Expand the scope of the Monitoring Agent's physical verification of Afghan government employees' salaries to include methods for performing verifications in insecure areas, and require the Monitoring Agent to use the verification results when calculating the eligibility rate.



USAID Administrator	18-42-AR	Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How it Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions	4/19/2018	Plan and implement specific steps to improve donor access to information regarding how ARTF funds are managed, including addressing gaps in public records available online, and providing the donors access to the full, complete
USAID Administrator	18-42-AR	Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How it Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions	4/19/2018	Incorporate a requirement in the U.S. ARTF grant agreement that the World Bank periodically conduct and share performance evaluations of the Monitoring Agent and Supervisory Agent with donors and the public.
USAID Administrator	18-42-AR	Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How it Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions	4/19/2018	Work with the World Bank to ensure that the Bank fully adheres to and implements its own existing performance measurement guidance when measuring the performance of the ARTF and its development projects.
USAID Administrator	18-42-AR	Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How it Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions	4/19/2018	Allow donors to (a) cancel or adjust the scope of projects that are failing, in danger of failing, or that do not otherwise meet desired program objectives; (b) withhold or recover money from the Afghan government based on a project's performance or the Afghan government's implementation of the project; and (c) incorporate conditionality mechanisms into the ARTF funding scheme by linking funding to specific agreed-upon conditions.
responsible contracting officer at USAID	18-66-FA	USAID's Afghanistan Engineering Support Program (AESP): Audit of Costs Incurred by Tetra Tech EM Inc.	8/20/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at USAID determine the allowability of and recover, as appropriate, \$92,133 in questioned costs identified in the report.
responsible contracting officer at USAID	18-66-FA	USAID's Afghanistan Engineering Support Program (AESP): Audit of Costs Incurred by Tetra Tech EM Inc.	8/20/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at USAID advise Tetra Tech to address the report's three internal control findings.
responsible contracting officer at USAID	18-66-FA	USAID's Afghanistan Engineering Support Program (AESP): Audit of Costs Incurred by Tetra Tech EM Inc.	8/20/2018	Based on the results of the audit, SIGAR recommends that the responsible contracting officer at USAID advise Tetra Tech to address the report's four noncompliance findings.