



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

John F. Sopko
Special Inspector General

June 20, 2024

The Honorable Tom Cole
Chairman, Committee on Appropriations
United States House of Representatives

The Honorable Rosa DeLauro
Ranking Member, Committee on Appropriations
United States House of Representatives

The Honorable Patty Murray
Chair, Committee on Appropriations
United States Senate

The Honorable Susan Collins
Vice Chair, Committee on Appropriations
United States Senate

The Honorable Michael McCaul
Chairman, Committee on Foreign Affairs
United States House of Representatives

The Honorable Gregory Meeks
Ranking Member, Committee on Foreign Affairs
United States House of Representatives

The Honorable Benjamin Cardin
Chairman, Committee on Foreign Relations
United States Senate

The Honorable Jim Risch
Ranking Member, Committee on Foreign Relations
United States Senate

Dear Chairman Cole, Chair Murray, Chairman McCaul, Chairman Cardin, Ranking Member DeLauro, Vice Chair Collins, Ranking Member Meeks, and Ranking Member Risch,

As directed by Senate Report 118-71, I am submitting a sunset plan for the Office of the Special Inspector General for Afghanistan Reconstruction.

I look forward to continued discussions with Congress about the agency's future.

Thank you for your continued support of SIGAR's mission and please do not hesitate to contact me should you have any questions.

Sincerely,

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

cc:

The Honorable Mario Diaz-Balart
Chairman, Subcommittee on State, Foreign
Operations, and Related Programs
Committee on Appropriations
United States House of Representatives

The Honorable Barbara Lee
Ranking Member, Subcommittee on State, Foreign
Operations, and Related Programs
Committee on Appropriations
United States House of Representatives

The Honorable Chris Coons
Chair, Subcommittee on State, Foreign
Operations, and Related Programs
Committee on Appropriations
United States Senate

The Honorable Lindsey Graham
Ranking Member, Subcommittee on State, Foreign
Operations, and Related Programs
Committee on Appropriations
United States Senate

Special Inspector General for Afghanistan Reconstruction (SIGAR)
SUNSET PLAN

I. Introduction

This sunset plan responds to the U.S. Senate Committee on Appropriations report language discussing “the need to begin transition planning to ensure continuity of oversight of programs in Afghanistan.” The Committee directed SIGAR to “submit a report to the appropriate congressional committees on steps SIGAR would need to take to sunset by September 30, 2025.”¹

To shut down by September 30, 2025, the agency would need to begin taking steps as early as June 2024. The Audits & Inspections Directorate would need to stop initiating new work to focus on closing out ongoing engagements prior to agency closure. The Investigations Directorate would stop initiating investigations by the end of calendar year 2024 and transfer any open cases to other law enforcement agencies or close them, as appropriate. The Lessons Learned Program would not initiate any new studies and would focus on completing those currently underway. The agency would immediately begin preparing its final report, which would include the forensic audit required by SIGAR's authorizing statute, and the Management & Support (M&S) Directorate would begin processes required for closure. All audits, evaluations, and other reports would need to be completed and issued by June 30, 2025, to allow time for SIGAR to complete the numerous tasks that are required by law and essential to an orderly and responsible shutdown of a government agency.

SIGAR expects that a substantial part of current staff would begin searching for employment elsewhere and would have departed before September 30, 2025. In addition, to allow the Management & Support Directorate sufficient time to complete the many administrative and management actions necessary to close the agency by September 30, 2025, the majority of the remaining SIGAR employees would need to be out-processed by August 1, 2025 – ending all operational mission capabilities as of that date. A small number of senior leaders, facility management, human resources, records management, and information technology staff would remain in order to complete closure activities that cannot be done until operational work is completed and the majority of employees have been out-processed. These shutdown activities include extensive paperwork required to out-process employees; the collection, inventory, and disposition of technology systems and devices and other property; final accounting and budget actions; and classification, retention and disposition, and transfer of records. A detailed description of the specific actions that must be completed and the time necessary for each is included in the Sunset Timeline.

Approximately \$1.28 billion in funds appropriated for humanitarian and other assistance to Afghanistan remains in the “pipeline” for disbursement.² In addition, the United States has transferred \$3.5 billion in frozen Afghanistan central bank assets to a Swiss charitable foundation (the Afghan Fund), making it

¹ S. Rept. 118-71, Report to Accompany S. 2438, Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2024.

² SIGAR, Quarterly Report to the United States Congress, April 2024, p. 121 (Appendix A, Table F.2, Appropriated Funds Remaining Available for Disbursement, Six Largest Active Accounts).

available for additional future assistance to Afghanistan.³ SIGAR’s authorizing statute provides for the agency to sunset “180 days after the date on which amounts appropriated or otherwise made available for the reconstruction of Afghanistan that are unexpended are less than \$250,000,000.”⁴ If Congress decides to terminate SIGAR in advance of that statutory provision taking effect, we respectfully suggest that Congress consider legislative language providing for the agency to sunset “no later than 18 months after the date of enactment,” of the applicable legislation. While an 18-month notice is preferable to give the M&S Directorate more time to complete the shutdown activities, we were only able to allocate two months in this plan in order to meet the September 30, 2025, date specified in the Senate committee report. An 18-month notice would enable SIGAR to complete its current work, provide for a smooth transfer of any open investigations or other matters to the appropriate agencies, enable an orderly shutdown of agency operations, and help ensure continuity of oversight programs in Afghanistan.

In addition, to assist SIGAR employees who would be separated from federal service at the closing of the agency, we respectfully request that Congress consider language to allow SIGAR employees who remain with the agency until it closes to participate in the Interagency Career Transition Assistance Program (ICTAP).

ICTAP provides displaced federal employees with hiring priority over other applicants from outside the agencies to which they are applying. As temporary employees, displaced SIGAR employees do not qualify for ICTAP. Congress generously granted SIGAR competitive service eligibility in prior annual appropriations acts, which has helped us retain high quality staff for many years.

Therefore, we believe the following language would help us to retain necessary staff for an orderly wind down:

- SIGAR employees who are employed by the agency for any period within the 180 calendar days prior to the agency’s sunset, shall be deemed eligible to participate fully in the program set forth in Title 5, U.S. Code of Federal Regulations, Part 330, Subpart G, and be considered ‘displaced’ and ‘ICTAP eligible.’

II. Continuity of Oversight

To ensure continuity of oversight of programs in Afghanistan, SIGAR audits and investigations staff met with their counterparts at State and USAID Offices of Inspector General (OIG) to discuss the transition. Such conversations will continue in the coming months to ensure an orderly transition and ultimately the transfer of any open audits, investigations, and other work to the appropriate OIG or other law enforcement agency.

The Audits & Inspection Directorate will continue to monitor the on-going assistance funds provided by the U.S. government for the benefit of the Afghan people, updating its planned and potential audit work accordingly. Together, these on-going updates and the FY 2024 audit plan outline numerous potential audits and evaluations that have not yet started and that align with IG and High-Risk list priorities. This

³ SIGAR, Quarterly Report to the United States Congress, January 2024, p. 121 (Appendix A, Table F.1, Civilian Sector Account Disbursements).

⁴ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110 -181, § 1229(o).

sunset plan assumes SIGAR will stop announcing new audits in summer 2024, but in the absence of direction to cease operations by September 30, 2025, the agency will announce and work on new audits based on (1) State and USAID funding commitments for Afghanistan assistance and (2) emerging high-risk priorities.

As you know, SIGAR collaborates and coordinates with the Department of Defense, USAID, and Department of State OIGs to produce a joint strategic oversight plan to ensure effective oversight of U.S. government activities related to Afghanistan and other overseas contingency operations. This plan is updated on a quarterly basis. SIGAR is currently working with the Overseas Contingency Operations Joint Planning Group to maintain and update the comprehensive oversight plan to ensure alignment with oversight priorities and prevent any potential duplication of efforts.

Early next year SIGAR will issue an updated high-risk list to the 119th Congress and the Secretaries of State and Defense. The list provides SIGAR's best judgment on the greatest sources of risk that may expose continuing U.S. assistance to the Afghan people to waste, fraud, abuse, mismanagement, or mission failure. The current list includes Taliban interference with the UN and nongovernmental organizations, the reliance on trust funds and multilateral organizations to actually perform the assistance work with U.S. funds, and the inability to directly observe the execution of U.S. assistance and the resulting critical role of third-party and multi-tiered monitoring. Should the priority areas identified in the 2025 high-risk list change before SIGAR sunsets, the agency will provide an updated list to the State and Defense OIGs.

SIGAR's Investigations Directorate currently has 17 open criminal investigations including three resulting from the directorate's criminal investigative initiative known as the "Follow the Money" Capital Flight Project. Most of these investigations have been developed jointly with other investigative agencies and, when SIGAR transitions to shutdown, remaining open cases could be continued by these partner agencies. For any remaining open cases being investigated by SIGAR alone, the Investigations Directorate will identify agencies with appropriate jurisdiction and work with them during the transition period to transfer responsibility. Any open cases resulting from SIGAR's "Follow the Money" Capital Flight Project, as discussed in more detail below, will need to be transferred to a cooperating U.S. law enforcement agency in cooperation with the U.S. Department of the Treasury. During the transition period, SIGAR will work to identify a U.S. law enforcement agency interested in continuing an in-depth review of Afghanistan related financial intelligence and the Follow the Money initiative and will work to achieve a transfer of materials in cooperation with and approval of the U.S. Treasury Department.

III. SIGAR Ongoing Mandate

The collapse of the Afghan government in August 2021 and the takeover by the Taliban did not mean an end to SIGAR's mandate. Today, the United States remains the largest donor to programs supporting the Afghan people, disbursing more than \$2.8 billion for humanitarian and development assistance since the Taliban takeover. Approximately \$1.28 billion in funds appropriated for humanitarian and other assistance to Afghanistan remains in the "pipeline" for disbursement. In addition, the United States has

transferred \$3.5 billion in frozen Afghanistan central bank assets to a Swiss charitable foundation (the Afghan Fund), making it available for additional future assistance to Afghanistan.⁵

After a short pause in programming following the collapse of the former Afghan government, humanitarian assistance for health, education, agriculture, and food security resumed in September 2021 under a series of humanitarian licenses authorized by Treasury’s Office of Foreign Assets Control (OFAC) that allow for the provision of humanitarian assistance to the people of Afghanistan while maintaining sanctions against the Taliban, the Haqqani Network, and other entities.⁶ U.S.-funded programs are currently implemented through nongovernmental organizations (NGOs), international organizations, or other third parties.⁷ SIGAR adapted to the changed environment in Afghanistan in order to respond to congressional directives to conduct a number of investigations and prepare reports relating to the collapse of the Afghan government and its security forces, to detect and deter the diversion of U.S. funds to the Taliban, and continue to provide independent and objective oversight to help protect U.S. taxpayers’ interests. To that end, SIGAR has renewed its cooperative agreement with an Afghan NGO still able to operate in Afghanistan.

From its first Quarterly Report to Congress in October 2008, when U.S. appropriations for Afghanistan reconstruction for FY 2008 had reached \$6.11 billion; to FY 2010, when appropriations reached their peak at \$16.59 billion; to FY 2023, when appropriations had fallen to \$900 million, SIGAR has maintained comprehensive, consistent, and detailed reporting of how U.S. taxpayer funds are being spent in Afghanistan. Cumulative appropriations now stand at \$147.37 billion. As noted in SIGAR’s January 2024 Quarterly Report, funds appropriated and remaining available for disbursement stood at \$1.28 billion as of December 31, 2023.

In addition to 62 Quarterly Reports, SIGAR has published almost 500 products (i.e., alert letters and audit, inspection, evaluation, special project, and lessons learned reports) looking into almost every facet of the United States’ more than 20-year experience in Afghanistan’s reconstruction. Due to our unique whole-of-government jurisdiction, SIGAR has collected vast amounts of data documenting U.S. reconstruction efforts in Afghanistan. Through our Lessons Learned Program alone, SIGAR has interviewed more than one thousand individuals—including senior U.S. and former Afghan government officials—with direct knowledge of U.S. efforts in Afghanistan.

IV. Overview of SIGAR

Congress created SIGAR in 2008 to provide independent oversight of the U.S. reconstruction effort in Afghanistan.⁸ SIGAR's enabling legislation requires the agency to:

⁵ SIGAR, Quarterly Report to the United States Congress, January 2024, p. 121 (Appendix A, Table F.1, Civilian Sector Account Disbursements).

⁶ State, SCA, response to SIGAR vetting draft, 4/13/2022; Treasury, response to SIGAR data call, 12/13/2022; Treasury, “Treasury Issues General Licenses and Guidance to Facilitate Humanitarian Assistance in Afghanistan,” 9/24/2021.

⁷ State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, response to SIGAR vetting, 4/13/2022.

⁸ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110 -181, § 1229.

- conduct and supervise audits and investigations related to programs and operations funded with U.S. money appropriated or otherwise made available for the reconstruction of Afghanistan;
- make recommendations to promote economy, efficiency, and effectiveness of reconstruction programs and operations, and to prevent and detect waste, fraud, and abuse in those programs and operations;
- keep the Congress and the Secretaries of State and Defense fully informed about problems and deficiencies related to activities and oversight of the administration of Afghanistan reconstruction; and
- submit a quarterly report to Congress summarizing for the period of that quarter the activities under programs and operations funded with money appropriated or otherwise made available for the reconstruction of Afghanistan.

Reconstruction, as described in SIGAR’s enabling statute, includes any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the U.S. government that involves the use of amounts appropriated or otherwise made available to any public or private sector entity to: (1) build or rebuild physical infrastructure in Afghanistan; (2) establish or reestablish governmental or societal institutions of Afghanistan; or (3) provide products or services to the people of Afghanistan. In short, reconstruction includes any expenditure of U.S. funds for humanitarian, development, and any other assistance to Afghanistan.⁹ SIGAR also has the duties, responsibilities, and authorities of inspectors general under the Inspector General Act of 1978, as amended.¹⁰

SIGAR has a unique mandate. It is the only OIG focused solely on the Afghanistan reconstruction mission. Unlike other inspectors general, SIGAR is not part of another department or agency, but is independent and no agency head is authorized to cancel any SIGAR audit or investigation. SIGAR is also unique in its cross-agency authority to look across departmental boundaries and assess reconstruction programs and projects funded by the Department of Defense (DOD), Department of State (State), the U.S. Agency for International Development (USAID), and all other U.S. agencies involved in Afghanistan. This broad authority enables SIGAR to take a whole-of-government approach to its oversight work.

SIGAR creates unique products and resources that cover the full spectrum of Afghanistan reconstruction spending and activities. SIGAR’s Quarterly Report to Congress is the single most comprehensive and detailed source of information about Afghanistan reconstruction, and related oversight issues. It has become the “go-to” source for information on Afghanistan assistance both here in the United States and around the world, including in Afghanistan and by our coalition allies.

Moreover, SIGAR is unique among inspector general offices in that we have established a dedicated Lessons Learned Program that issues reports on a series of high-profile reconstruction issues, identifying best practices and issuing lessons learned reports that synthesize the work done, not only by SIGAR, but

⁹ This does not include funds expended for U.S. warfighting. The latter is within the jurisdiction of the DOD Inspector General.

¹⁰ 5 U.S.C. § 401, *et seq.*

also by other oversight agencies, government bodies, academic institutions, think tanks, and independent scholars. We know of no other OIG, including those at State, USAID, and DOD, who have embarked upon such a robust effort to glean important lessons from the over 20-year reconstruction effort that may be relevant to other reconstruction and development activities in conflict environments. Most important, SIGAR's lessons learned reports incorporate original research, including information obtained in interviews with key U.S. and NATO military and civilian officials, contractors, and NGOs, and with key former Afghan government officials and civilians.

Finally, at the start of every Congress, SIGAR issues a High-Risk List to call attention to issue areas of the U.S.-funded reconstruction effort in Afghanistan that are especially vulnerable to significant waste, fraud, and abuse.

As of March 2024, SIGAR has reduced its staffing to 114 auditors, investigators, and other staff. Until the collapse of the Afghan government, SIGAR staff worked in both the United States and Afghanistan. SIGAR headquarters is located in Arlington, Virginia.

V. SIGAR Sunset Provision

SIGAR was created by Congress as a temporary agency with a statutory sunset provision. SIGAR's authorizing legislation provides the following directives related to its termination:

(o) TERMINATION.—

(1) IN GENERAL.— The Office of the Special Inspector General for Afghanistan Reconstruction shall terminate 180 days after the date on which amounts appropriated or otherwise made available for the reconstruction of Afghanistan that are unexpended are less than \$250,000,000.

(2) FINAL REPORT.— The Inspector General shall, prior to the termination of the Office of the Special Inspector General for Afghanistan Reconstruction under paragraph (1), prepare and submit to the appropriate congressional committees a final forensic audit report on programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.¹¹

VI. Sunset Planning

The concept of operations for each of SIGAR's major elements is outlined below.

A. SIGAR Senior Leadership

SIGAR's senior leaders will provide overall strategic direction for the agency throughout the transition period.¹² They will engage with other senior executive branch and congressional leaders to help identify significant changes in U.S. policy before they are implemented, so SIGAR can make the appropriate internal adjustments to facilitate closure, and they will revise SIGAR's sunset plan as needed.

¹¹ National Defense Authorization Act for Fiscal Year 2008, § 1229(o).

¹² SIGAR's senior leaders are the Inspector General (IG); Deputy IG; General Counsel; Chief of Staff; Assistant IGs for Audits and Inspections, Investigations, and Management and Support; and Directors of Research and Analysis, Lessons Learned, Congressional Relations and Governmental Affairs, and Office of Public Affairs.

In support of senior leadership functions, the Office of General Counsel (OGC) will provide legal guidance regarding all contracts and other arrangements involving tasks required for completion and sunset of SIGAR operations. Additionally, OGC will provide legal assistance and review all memoranda of agreement or understanding for the transfer of ongoing audits, inspections, and investigations to the State Department, USAID, and DOD IGs upon termination of SIGAR, as well as make recommendations for the disposition of any outstanding cases being handled by the Special Inspector General's Prosecutors (SIGPROs) or Department of Justice attorneys. SIGAR OGC will assist in drafting or will provide legal review of any legislation necessary to clarify or assist SIGAR's sunset process. SIGAR OGC also serves the Designated Agency Ethics Official (DAEO) function and will ensure that all ethics requirements are met, including the completion of mandatory financial disclosure filings, and will provide post-employment ethics advice to SIGAR staff. The OGC will also ensure that all pending Freedom of Information Act (FOIA) requests are either properly settled or transferred to other agencies prior to SIGAR's shutdown.

SIGAR Congressional Relations and Government Affairs (CRGA) will lead the agency's outreach to outside groups about SIGAR's sunset planning and oversight activities during the transition period. Outside groups include Congress, think tanks, NGOs, international organizations, and other U.S. government agencies. As SIGAR's transition continues, CRGA's outreach will increasingly focus on collecting ideas for and promoting SIGAR's work on lessons that can be learned from the reconstruction effort.

The Office of Public Affairs will collaborate with other components of SIGAR to produce a report, based on insights from current and former SIGAR staff, capturing the challenges facing U.S. government oversight officials and detailing lessons learned that U.S. personnel can apply in future overseas contingency environments. Additionally, the transition will require Public Affairs to gradually reduce the agency's Hotline advertising efforts, and to prepare for the eventual transformation of www.sigar.mil to an archived website. The latter will require collaboration with Information Technology Projects and Services, Front Office, OGC, and other elements of the organization. SIGAR also expects that there will be significant inquiries from various news organizations that regularly report on SIGAR activities.

SIGAR's Office of Quality Management is responsible for ensuring that (1) all audits meet *Government Auditing Standards*, as prescribed by the Comptroller General of the United States and (2) all inspections, evaluations, lessons learned products, and quarterly reports meet the standards set forth in *Quality Standards for Inspection and Evaluation*, developed by the Council of Inspectors General on Integrity and Efficiency. These standards cover all phases of an engagement, including planning, field work, and reporting. Quality Management will continue its oversight and review functions and certify compliance of each product issued by SIGAR.

B. Audits & Inspections

Audits & Inspections (A&I) supports the SIGAR mission by conducting performance and financial audits, inspections, and evaluations of reconstruction programs, projects, and sites. All audits are conducted in compliance with Generally Accepted Government Auditing Standards (GAGAS), commonly called "yellow book" standards, established by the Comptroller General of the United States. Performing audits according to these standards ensures the accuracy and credibility of findings, conclusions, and recommendations presented to the Congress and other decision-makers. All inspections and evaluations

are conducted in accordance with the Quality Standards for Inspection and Evaluation, published by the Council of the Inspectors General on Integrity and Efficiency.

A&I will continue to conduct audits, evaluations, and financial audits, focusing its oversight efforts on priority areas for continuing assistance, as well as responding to congressionally mandated audits and evaluations. Priority areas include education, health, support for gender rights, economic security and development, sanitation and hygiene, and human rights projects to protect vulnerable populations in Afghanistan, including women and children.

A&I expects to have a total force strength of approximately 30 personnel throughout FY 2024. Based on this staffing posture, the FY 2024 oversight plan anticipates A&I will maintain an ongoing portfolio of 6–8 performance audits or evaluations and 30–40 financial audits (publication schedules create a floating number of ongoing financial audits) during FY 2024. Ongoing and planned audits and evaluations for FY 2024 have already been coordinated and de-conflicted with the oversight community, and they are included in the FY 2024 Comprehensive Oversight Plan for Overseas Contingency Operations published by the Lead IG. The workload included in our approved and published FY 2024 plan means that auditors will be working on announced engagements midway into FY 2025.

A&I intends to take a similar approach to FY 2025 as it took in FY 2023 and FY 2024. A&I management will make final decisions regarding additional work for FY 2025 in late Spring 2024 when the FY 2025 funding and operational outlook is clearer. At that point, A&I will either (a) begin development of an FY 2025 plan based on anticipated FY 2025 appropriations, or (b) stop announcing new work to focus on closing out ongoing engagements prior to agency closure in late 2025.

If SIGAR is directed to sunset by September 30, 2025, we anticipate only initiating engagements from the FY 2024 Oversight Plan that can be completed by July 2025. As existing audits are completed, it is expected that A&I staff would be either reassigned to conduct the final forensic audit required by the SIGAR sunset provision, reassigned to other directorates who may have lost staff to shutdown-related attrition, or will no longer be needed.

C. Investigations

The Investigations Directorate supports the SIGAR mission by conducting criminal and civil investigations of waste, fraud, and abuse, leading to criminal prosecutions, civil actions, forfeitures, monetary recoveries, and suspensions and debarments. The directorate currently has 17 open criminal investigations into crimes against the U.S. taxpayer. From start to finish, criminal investigations on average take from five to six years. SIGAR's open investigations are at various stages in the process.

Three of the 17 active investigations are the result of the Investigations Directorate's criminal investigative initiative known as "Follow the Money" Capital Flight Project and additional investigations may occur. The Follow the Money project focuses on the flight of assets and capital by Afghans, including senior Afghan government officials and the politically connected, upon the August 2021 collapse of the government. This project is consistent with the Administration's Strategy on Countering Corruption. The Strategy "places particular emphasis on better understanding and responding to the threat's transnational dimensions, including by taking additional steps to reduce the ability of corrupt actors to use the U.S and international financial systems to hide assets and launder the proceeds of

corrupt acts.”¹³ SIGAR’s initiative is focused on implementing a similar strategy and is a complex undertaking involving the review and analysis of thousands of international banking records, financial transactions, real estate purchases, and other capital transfers. As part of this initiative, SIGAR is working with federal financial agencies and law enforcement partners to identify outflows from Afghanistan, estimated to include hundreds of thousands of individual wire transfer records for the 18 months prior to the collapse of the Afghan government. SIGAR then measures the recipient account information obtained, and additional known Afghan government operating accounts, against the outflow wire transactions leaving Afghanistan during the same period. This will enable SIGAR to identify former Afghan government officials, politically connected individuals, and others involved in suspicious transaction activity, and identify high value real estate purchased by such individuals in the U.S. or abroad, for potential connection to capital flight and potential seizure. This data may also indicate Afghan financial institutions and other entities that may have been involved in the diversion of funds.

SIGAR often develops cases jointly with the State Department, DOD, and USAID IGs, and other investigative agencies. When SIGAR transitions to shutdown, remaining open cases could be continued by partner agencies (e.g., FBI, Defense Criminal Investigative Service, State and USAID IGs). For cases being investigated by SIGAR alone, agencies with appropriate jurisdiction will be identified and requested to assume responsibility. Any active criminal investigations aligned and developed within SIGAR’s Follow the Money initiative will be transferred to a cooperating U.S. law enforcement agency in cooperation with the U.S. Department of Treasury. Should any interested U.S. law enforcement agency seek to continue an in-depth review of Afghanistan related financial intelligence and the Follow the Money initiative, the Investigations Directorate will work to achieve a transfer of materials in cooperation with and with the approval of the U.S. Treasury Department. The Directorate would stop initiating investigations before the end of calendar year 2024, the SIGAR Hotline would be deactivated, and the process of transferring open investigations to other agencies would begin in spring 2025.

D. Research and Analysis Directorate

SIGAR’s Research and Analysis Directorate (RAD) produces the Quarterly Report to Congress, which is required by SIGAR’s enabling statute. SIGAR has been publishing the Quarterly Report since 2008 and, if SIGAR is directed to sunset by September 30, 2025, would continue to do so until July 30, 2025. The SIGAR Quarterly Report is the single most comprehensive and detailed source of information about Afghanistan reconstruction and related oversight issues, and it will continue to be the go-to source for authoritative information about U.S. involvement in Afghanistan for years to come.

In addition to the Quarterly Report, RAD assembles SIGAR’s High-Risk list at the start of each new Congress. The High-Risk List highlights for Congress and the executive branch SIGAR’s views on the most pressing oversight risks undermining reconstruction efforts. The most recent edition was published in March 2023 and called attention to the many risks posed by the collapse of the Afghan government and the takeover by the Taliban. Work on the next edition will begin in November and be completed in spring 2025.

Additionally, as a custodian of institutional and historical knowledge of the reconstruction effort in Afghanistan, RAD will be supporting other SIGAR directorates with research and analysis, particularly when those directorates draw down. RAD’s subject matter experts have been assigned as part of inter-

¹³ The White House, “Fact Sheet: U.S. Strategy on Countering Corruption,” December 6, 2021.

disciplinary teams to address some of the directives SIGAR has received from Congress, and RAD will also contribute resources to SIGAR's Lessons Learned Program. SIGAR expects that RAD will play a significant role in production of the final report which will include the forensic audit required by SIGAR's sunset provision.

E. Lessons Learned

SIGAR established its Lessons Learned Program (LLP) in late 2014 at the urging of General John Allen, Ambassador Ryan Crocker, and others who had served in Afghanistan. The program was created to identify and preserve lessons from the U.S. reconstruction experience in Afghanistan, and to make recommendations to Congress and executive agencies on ways to improve U.S. efforts in current and future overseas contingency operations. LLP reports document what the U.S. government sought to accomplish, assess what it achieved, and evaluate the degree to which these efforts helped the United States reach its strategic goals in Afghanistan. The reports also inform the broader policy community and support educational institutions that train current and future civilian and military leaders.

SIGAR is uniquely situated to conduct lessons learned because it is the only organization with cross-agency jurisdiction and a view of the overall reconstruction effort. SIGAR initiated a lessons learned program to produce reports that synthesize and analyze the body of work that has been done, not only by SIGAR, but also by other oversight agencies, government bodies, think tanks, academic institutions, and independent scholars. These reports, which also draw on interviews with key participants in the reconstruction effort, identify successes and challenges, determine why they happened, and make recommendations to improve reconstruction efforts. These reports will have valuable implications for planning reconstruction efforts associated with future contingencies.

Many of the topics addressed in the 18 reports produced by LLP were suggested by former ambassadors, government officials, and military officers who served in Afghanistan. They include reports examining U.S. efforts to support Afghan women and girls and advance gender equality; assistance programs to build, train, advise, and equip the Afghan National Defense and Security Forces; monitoring and evaluation of reconstruction contracting; efforts to build Afghanistan electoral capacity; stabilization efforts; private sector development and economic growth; corruption; and the U.S. counternarcotics effort, detailing how U.S. agencies tried to deter farmers and traffickers from participating in the cultivation and trade of opium, build Afghan government counterdrug capacity, and develop the country's licit economy.

The Lessons Learned Program has three ongoing projects including a report focusing on the challenges faced by donors, the United Nations, and NGOs in trying to provide aid to vulnerable Afghans while bypassing the Taliban, which should be finished this calendar year ; another report on how U.S. government personnel policies affected the outcome of the reconstruction effort, which is also anticipated to be completed this calendar year, and the previously referenced final report and forensic audit.

When SIGAR begins transitioning toward shutdown, no new LLP studies will be initiated and studies that are near completion will be finished and issued. SIGAR anticipates that some LLP staff may be reassigned to help produce the final report or may be reassigned within the agency to fill vacancies caused by attrition.

F. Management and Support

Management and Support (M&S) provides the daily business operations necessary to advance SIGAR's mission. This is accomplished through four key areas: human resources, budget, security and safety management, and information technology (IT).

The Human Resources office is responsible for recruitment and retention, pay and benefits, training and mentoring, equal employment opportunity, and work force management. The Budget office handles budget formulation and execution, managerial accounting, internal contract execution, program performance, travel and transportation, payment processing, the purchase card program, and the internal control program. The Security and Safety Management office is responsible for personnel security, physical security, information security, industrial security, communications security, property book management, logistics, facility management, and the safety program. The IT office manages the implementation and maintenance of high-quality IT systems, guided by industry best practices, that allow SIGAR personnel to accomplish their oversight mission in the most effective and efficient manner. IT is also responsible for the records management program as well as the cyber security program.

When SIGAR begins transition toward shutdown, M&S will be responsible for performing a wide range of human resources, budget, security, and IT tasks that are required by law and which are essential to an orderly and responsible shutdown. Those tasks are outlined in the Sunset Timeline.

M&S will ensure ample time is allotted to each of the organizational components to complete the sunset activities and tasks. Among other things, these activities and tasks will include the transfer or termination of audit, inspection, and investigations oversight work, and the transfer of knowledge and assets to other agencies.

M&S will work with the directorates and offices to finalize timelines and staffing requirements for (1) closing out existing work in Audits, Lessons Learned, and Investigations; (2) publishing the final Quarterly Report to Congress; (3) completing congressionally requested work; (4) completing the statutory mandate for final forensic audit; (5) General Counsel shutdown activities (e.g., financial disclosure, FOIA requests, post-employment restrictions); (6) Public Affairs and Congressional Relations shutdown activities (e.g., communicating wind down plans with Congress and the public, briefing congressional committees and members on completion of requested work); and (7) M&S shutdown activities.

VII. Personnel Realignment and Reductions

There will be few procedural hindrances to accomplishing staff reductions. Under SIGAR's enabling statute, SIGAR is a temporary organization and is authorized to hire its staff as term employees under 5 U.S.C. § 3161.¹⁴ Under this authority, SIGAR employees are hired for 13-month terms, subject to extension or renewal.

In effect, SIGAR's authority to hire temporary employees means that even career civil service employees are protected only for the duration of a single employment term, which in all cases is no longer than 13 months. Other employees who do not enjoy civil service protection, notably reemployed annuitants, may be terminated at any time since reemployed annuitants serve at the will of the appointing official.

¹⁴ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110 -181, § 1229§ 1229(h)(1).

Therefore, when planning to reduce personnel, it is simply a matter of not renewing or extending the civil service-protected staff, and terminating other staff when it is convenient for the government.

In planning for staff reductions, SIGAR expects that once it becomes clear SIGAR is planning to close, many SIGAR employees will immediately begin searching for new positions elsewhere and depart long before SIGAR closes. The fact that SIGAR is a temporary organization offering only temporary employment has always meant staff retention problems, but the realization that sunset is imminent would undoubtedly accelerate staff departures. Therefore, we expect to maximize the use of our authority to provide staff retention allowances to entice enough key staff to remain to perform the numerous tasks required to finalize or transfer activities to other agencies.

VIII. SIGAR Budget

The FY25 Budget Request for SIGAR operations is \$26.8 million, equivalent to the FY 2024 President's Budget request. SIGAR's carryover balance from FY23 into FY 2024 was \$15.624 million.

Following the full withdrawal of U.S. military and civilian personnel from Afghanistan, SIGAR has experienced an uptick in its personnel attrition rate. SIGAR's budget plan assumes an estimated \$5.6 million in carryover funds from FY 2024 to FY25 to fund non-severable operating expenses and personnel costs, including retention incentives, necessary to maintain critical staffing needs.

IX. Final Forensic Audit Report

As previously noted, Section 1229(o)(2) of the National Defense Authorization Act for Fiscal Year 2008 requires SIGAR to "prepare and submit to the appropriate congressional committees a final forensic audit report on programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan." The final SIGAR report will serve as an important summary and evaluation of the entire Afghanistan reconstruction effort. The preparation of this final report will require a substantial commitment of time and resources. SIGAR auditors will bear primary responsibility for the content of the final report, but the report will require significant contributions from the SIGAR Lessons Learned Program, Investigations Directorate, and the Research and Analysis Directorate. The report will be completed by June 30, 2025.

X. Sunset Timeline

SIGAR will activate this sunset plan in consultation with the relevant congressional committees in order to conduct an orderly and responsible sunset. The timeline that follows lists the major tasks and many of the more detailed actions that will need to be taken to complete SIGAR's work or transfer it to other agencies, and to close the agency. The timeline assumes that SIGAR will have at least 16 months advance notice to begin the closing process. This would allow the agency to complete or transfer to other agencies, as appropriate, its ongoing projects (e.g., audits, investigations, and lessons learned reports), and conduct an orderly cessation of operations and eventual closure.

The timeline assumes that the work of SIGAR's directorates will be completed by July 2025, with the last Quarterly Report to Congress published on July 30, 2025. The only SIGAR staff remaining as of August 1, 2025, will be a small number of senior leaders and the Management and Support staff needed to close down the agency, thus ending all operational mission capabilities as of that date. The timeframes contained in the timeline are estimates and subject to further refinement.

DRAFT SUNSET TIMELINE

Start Date	End Date	Action Item	Assigned	Subject
Jun-24	Jul-25	Preparation of Final Forensic Audit.	A&I	Audits
Jun-24		Develop an audit plan to take us to closure.	A&I	Audits
Jun-24		Evaluate the contracts to cancel or modify and develop a plan for notification to the vendors.	M&S	Contracts
Jun-24		LLP will stop initiating new studies.	LLP	Lessons Learned
Jun-24		Hotline plan for reducing advertising.	PA	Public Affairs
Jun-24	Apr-25	Records Officer will work with directorates/offices, as needed, to bring them into full compliance with records keeping system by 180 days from closure.	M&S	Records Mgt
Jun-24	Apr-25	Final Records Inventory (all outstanding records will be scheduled and inventoried according to existing records schedules).	M&S	Records Mgt
Jun-24	Aug-25	Prepare each office for records retention.	M&S	Records Mgt
Jul-24		A&I will stop initiating new work.	A&I	Audits
Jul-24		Identify A&I staff necessary to carry out the audit plan.	A&I	Human
Jul-24		Identify staffing necessary to complete work before closure.	All	Human
Jul-24		Review all staff employment contracts and renew with specified dates as necessary.	A&I	Human Resources
Jul-24		Commit to all staff members that they will be informed at least 90 days before their employment is terminated.	A&I	Human Resources
Jul-24		Stop accepting new Student Loan Repayment Program (SLRP) requests.	M&S	Human Resources
Oct-24	Ongoing	Provide amount of retention allowances to be paid (if known or available), with monthly updated projections.	M&S	Budget
Oct-24	Aug-25	Payroll mods on the books to cover final employee pay and adjustments. Adjustments will be made 90-60 days to closing.	M&S	Budget
Oct-24	Apr-25	Determine if Investigations requires CIF (confidential informant funds). If not, begin close-out.	M&S	Budget
Oct-24	Aug-25	SIGAR/Army OA22 joint review on past fiscal years.	M&S	Budget
Oct-24	Ongoing	Identify any staff augmentation requirements for support needs.	M&S	Contracts
Oct-24		Contract close out -- reconcile for the last year and official close of contract.	M&S	Contracts
Oct-24		Have in place a vendor able to supply administrative support (IT, HR, Budget, etc.) as employees depart.	M&S	Contracts
Oct-24	Apr-25	Work with DOD to assess if SIGAR employees can participate in Priority Placement Program (PPP).	M&S	Human Resources
Oct-24	Aug-25	Identify and schedule retirement planning training for eligible staff.	M&S	Human
Oct-24	Aug-25	Coordinate with OPM to assist in outplacement activities (e.g., interviewing techniques, resume writing).	M&S	Human Resources
Oct-24		Notify Civilian Personnel Advisory Center (CPAC) that agency will be shutting down.	M&S	Human Resources
Oct-24		Brief appropriations and authorizing committees on shutdown plan and update on regular basis.	CRGA	Congress
Oct-24		Plan for transformation of www.sigar.mil to an archived website.	PA	Public Affairs
Oct-24		Provide the Records Officer with an inventory list of on-going audits that will require action after the agency stand-down.	A&I	Records Mgt

Start Date	End Date	Action Item	Assigned	Subject
Oct-24		Provide the Records Officer with an inventory list of on-going investigations that will require action after the agency shuts down.	INV	Records Mgt
Oct-24	Aug-25	Records Officer will collect inventories of on-going investigations and audits and collection site information	M&S	Records Mgt
Oct-24	Apr-25	Review SIGAR's sequencing of the personnel and other support necessary as we draw down. Establish turn in dates for extra space (i.e., as numbers come down we consolidate personnel in space and turn in unused area).	M&S	Security /Facility
Oct-24	Aug-25	Review the usage of secure working areas (SIPR room, Arms Room, Evidence room, and Lan Closets). Each area will need to be cleared of all equipment and access controls before decommission.	M&S	Security /Property
Oct-24	Aug-25	Review SIGAR's sequencing of the personnel, logistics, and other support necessary. Establish a detailed plan to ensure only required equipment and material are purchased.	M&S	Security /Property
Nov-24	Mar-25	Develop and issue High Risk List.	RAD	Congress
Jan-25		Stop opening up investigations: announcement on website, close hotline.	INV	Investigations
Jan-25		Cut off referrals to and from other directorates	INV	Investigations
Jan-25		Hotline closed.	PA	Public Affairs
Feb-25	Sep-25	Have in place a vendor able to supply administrative support (e.g., IT, HR, budget) as employees depart.	M&S	Security /Property
Mar-25		Ensure CPE records are up to date and staff leaving SIGAR have proper records to take to new agency.	QC	Human Resources
Mar-25		Cease investigative activity.	INV	Investigations
Apr-25		Work closely with auditees to close recommendations.	QC, A&I	Audits
Apr-25	Aug-25	Validate all MIPRs (Military Interdepartmental Purchase Request) and confirm acceptance documents are saved in Army's General Fund Enterprise Business System (GFEBS).	M&S	Budget
Apr-25		Meet with Army OA-22 to transition SIGAR budget functions at close of the agency. *remove any GRC authority for provisioning Army's General Fund Enterprise Business System (GFEBS) access for A2255 users. * close out any long-term GT&Cs with reimbursable customers. *Identify other systems/functions to transfer access to OA22 (e.g., DTS, GTCC, GPC, DATAAPS).	M&S	Budget
Apr-25	Aug-25	Prepare for any awards ceremonies.	M&S	Human
Apr-25		Send notice to employees who are eligible to retire before closure.	M&S	Human
Apr-25		Begin final documentation of all cases: o Reconciliation of databases within ID care, custody and control, including ICMS o Identify agency with jurisdiction for ongoing cases o Deliver to archivist when documentation completed	INV	Investigations
Apr-25	Aug-25	Decommissioning of SIGAR custom applications (EVS, ICMS). Servers will be decommissioned and copies of data, and source code sent to NARA.	M&S	IT

Start Date	End Date	Action Item	Assigned	Subject
Apr-25	Aug-25	SIPR room decommissioned. Clear all safes of classified material. Reset safes and prepare for turn in. IT will remove computers. Turn in STE (classified communications) and Secure Video Teleconferencing (SVTC).	M&S	Security
Apr-25	Aug-25	Evidence Room: begin disposition of evidence, files, etc.	M&S / INV	Security / Investigations
Apr-25	Aug-25	Arms Room -- work with Investigations for disposition of arms and ammo. Once cleared reset safes and turn in.	M&S	Security /Property
Apr-25		Notify Washington Headquarter Service (WHS) and Army Corps of Engineers (USACE) of facility turn in -- schedule initial walk thru.	M&S	Security /Property
Apr-25		Close out plan for vouchering for all travel	M&S	Travel
May-25		Begin dissolution of MOUs with FBI, TSC, NCIC (VA) and CentCom.	INV	Investigations
May-25		Begin infrastructure disposition: o Sensitive Items: weapons, grand jury materials, evidence o Reconciliation of vaults in WFO – firearms, evidence o Mechanism to continue firearms qualifications for 1811 personnel	INV	Investigations
May-25		Transfer cases: DOD, State, USAID IG's; and DOJ for FCPA cases.	INV	Investigations
May-25	Jun-25	Transition Ediscovery information to various agencies continuing any necessary work (i.e., identify POC's withing DOJ, DoD, State, that will be receiving any outstanding data from SIGAR).	M&S	IT
May-25		Last RAD meeting to set final QR calendar.	RAD	QR
Jun-25		Determine recipient of future FOIA requests (if necessary).	OGC	FOIA
Jun-25	Aug-25	Close out remaining outstanding FOIA requests.	M&S IT / OGC	FOIA
Jun-25	Aug-25	Prepare for any awards to be presented to employees (e.g., special act, plaques).	M&S	Human Resources
Jun-25		Prepare DD2875 forms for ATAAPS certifiers and timekeepers to deactivate. It will only be submitted when they leave the agency.	M&S	Human Resources
Jun-25		Stop accepting requests for training (other than outplacement training). Depends on Government Purchase Card end date.	M&S	Human Resources
Jun-25	Aug-25	Begin decommissioning process in coordination with Army and DOD stakeholders (project Plan will be submitted to DISA to coordinate resources).	M&S	IT
Jun-25	Sep-25	IT Hardware Turn-in (equipment will need to be collected, hard drives sanitized, and returned to DoD IT/Pentagon)	M&S	IT
Jun-25	Jul-25	RAD to notify IT on weekend work requirements.	RAD	QR
Jun-25	Aug-25	Records Officer will create repository of any temporary and permanent records that need to remain available to SIGAR staff until closure.	M&S	Records Mgt
Jun-25	Sep-25	Grouping of records into categories: temporary (short-term and long-term) and permanent.	M&S	Records Mgt
Jun-25	Aug-25	Clear all safes, reset and prepare for turn in (has to be completed after weapon and classified documents disposition).	M&S	Security

Start Date	End Date	Action Item	Assigned	Subject
Jun-25	Sep-25	Pentagon Force Protection Agency (PFPA) Access systems -- process request to have system decommissioned and disconnected the last week.	M&S	Security
Jun-25	Aug-25	Credential collection and accountability. Work with Investigations on disposition of badges. Return of unused card stock to GPO.	M&S	Security /Property
Jun-25	Sep-25	Lan Closet - work with IT to prepare to have room decommissioned.	M&S	Security /Property
Jul-25	Aug-25	Last day for reimbursement claims.	M&S	Budget
Jul-25	Aug-25	Send Guidance for purchase card last date for purchases.	M&S	Budget
Jul-25	Aug-25	Adjust mods for any remaining terminal leave pay out projections.	M&S	Budget
Jul-25	Aug-25	Review contract period of performance (POPs) and confirm contract close-out materials are filed properly.	M&S	Contracts
Jul-25	Aug-25	Cancel all subscriptions.	M&S	Contracts
Jul-25	Sep-25	Return any equipment to vendors (vehicles).	M&S	Contracts
Jul-25	Jul-25	Ethics folders (including each individual employee folder) contain all of the proper documentation and certifications of training.	OGC	Ethics
Jul-25	Jul-25	All 450 and 278 ethics reports (and termination reports) filed and signed off.	OGC	Ethics
Jul-25		Complete all FOIA requests and send proper responses to requesting individuals.	OGC	FOIA
Jul-25	Sep-25	Contact Army (to ensure proper routing/access to records) and then transfer new FOIA requests.	M&S IT / OGC	FOIA
Jul-25	Sep-25	Identify any HR records that need to be retained (Army should have the bulk of HR records that need to be maintained) and transfer to Army.	M&S	Human Resources
Jul-25	Sep-25	Burn/shred blue personnel folders.	M&S	Human
Jul-25	Sep-25	Decommissioning of SIGAR O365.	M&S	IT
Jul-25		Transfer www.sigar.mil to archived website.	PA	Public Affairs
Jul-25		Posting of the last QR to the SIGAR website (or successor website).	IT	QR
Jul-25		Delivery of last QR to Congress.	CRGA	QR
Jul-25		Last congressional briefing on QR.	CRGA	QR
Jul-25	Aug-25	Close out all DTS Travel Profiles & Account Information	M&S	Travel
Jul-25	Aug-25	Complete all travel actions, including any existing vouchers and local vouchers	M&S	Travel
Jul-25	Aug-25	Complete all travel card close outs (reconcile traveler IBA accounts prior to closure)	M&S	Travel
Jul-25	Aug-25	Officially close CBA Account/Deactivate account	M&S	Travel
Jul-25		Collect all official passports and send back to State	M&S	Travel
Aug-25	Sep-25	Contact FOIA.gov to remove SIGAR FOIA distro from their website.	M&S IT / OGC	FOIA
Aug-25	Aug-25	Prepare emails to terminate Student Loan Repayment Program (SLRP).	M&S	Human Resources
Aug-25		Archive SIGAR.MIL public site content for records management (URL will be de-listed, servers decommissioned, and a copy of the website and data will be given to NARA for retention)	M&S IT / Public Affairs	Records Mgt

Start Date	End Date	Action Item	Assigned	Subject
Aug-25	Sep-25	Archive SIGAR.MIL public site content to cybercemetery or other location.	M&S IT / Public Affairs	Records Mgt
Aug-25	Sep-25	Transfer permanent records (process already established with NARA and Army to receive records).	M&S	Records Mgt
Aug-25	Sep-25	Complete key Inventory.	M&S	Security
Aug-25		Cease all DTS travel, including local travel	M&S	Travel
Sep-25		Performance close-outs. The last rater will need to write all the closeouts.	M&S	Human Resources
Sep-25	Sep-25	SIPRnet Account to be deactivated from HQDA/State Network	M&S	IT
Sep-25	Sep-25	Notify Ariva Computer to disconnect Camera System in SIGAR space. Schedule work for (15 days out).	M&S	Security
Sep-25	Sep-25	Turn over keys.	M&S	Security /Facility
Ongoing	Jul-25	Complete OGC review for all outstanding audits.	OGC	Audits
Ongoing	Ongoing	Assist eligible employees to submit retirement paperwork to OPM/Army.	M&S	Human Resources
Ongoing	Ongoing	Prepare termination personnel actions on employees and retention bonuses as applicable.	M&S	Human Resources
Ongoing	Ongoing	Schedule employee out processing sessions and turn in of government equipment.	M&S	Human Resources
Ongoing	Ongoing	Employee data will be archived to Ediscovery/Network drives as employees complete all assigned work.	M&S	IT
Ongoing	Aug-25	Directorates notify IT of any work/support needed on weekends.	M&S	IT
Ongoing	Sep-25	NIPR deactivation tickets will be submitted upon out-processing of employees.	M&S	IT
Ongoing	Jul-25	Continue all QC tasks through final report issuance.	QC	Quality Control
Ongoing	Sep-25	SIPRnet deactivation tickets will be submitted upon out-processing of employees.	M&S	Security