

SIGAR

Special Inspector General for
Afghanistan Reconstruction

SIGAR 25-12 Financial Audit

State's Justice Sector Support Program: Audit of Costs Incurred by Tetra Tech Inc.

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



JANUARY
2025

SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT THE AUDIT REVIEWED

On August 28, 2017, the U.S. Department of State's Bureau of International Narcotics and Law Enforcement Affairs (State), awarded a \$116,494,908 task order to Tetra Tech Inc. (Tetra Tech) to support the Justice Sector Support Program. The program's objective was to bolster the Afghan justice system's capacity to administer justice in a sustainable and Afghan-led manner with the goal of ensuring self-sufficiency and planning for post-transition realities. The task order included a base year and four option years. State modified the contract 47 times. The modifications exercised the four option years and decreased the total award amount to \$89,950,404.

SIGAR's financial audit, performed by Conrad LLP (Conrad), reviewed \$14,943,890 in costs incurred under the contract from May 1, 2021, through August 27, 2022. The objectives of the audit were to (1) identify and report on material weaknesses or significant deficiencies in Tetra Tech's internal controls related to the task order, (2) identify and report on instances of material noncompliance with the award's terms and applicable laws and regulations, including any potential fraud or abuse; (3) determine and report on whether Tetra Tech has taken corrective action on prior findings and recommendations; and (4) express an opinion on the fair presentation of Tetra Tech's Special Purpose Financial Statement (SPFS). See Conrad's report for the precise audit objectives.

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

January 2025

State's Justice Sector Support Program: Audit of Costs Incurred by Tetra Tech Inc.

SIGAR 25-12-FA

WHAT SIGAR FOUND

Conrad identified four significant deficiencies in Tetra Tech's internal controls and four instances of noncompliance with the terms of the award. For example, Conrad found that a subcontractor billed unused leave and severance payments to Tetra Tech without providing sufficient payroll records to support the leave balances charged to the award. In another example, the auditors found that Tetra Tech charged a Living Quarters Allowance that exceeded the rates stipulated in its revised budget and charged refundable security deposits to State. Tetra Tech was notified of the internal control deficiencies and compliance issues prior to the publication of this report.

Because of the deficiencies in internal controls and the instances of noncompliance, Conrad identified \$176,504 in total questioned costs consisting of \$124,949 in unsupported costs—costs that were not supported with adequate documentation or did not have required prior approvals or authorizations, and \$51,555 in ineligible costs—costs prohibited by the contract and applicable laws and regulations.

Category	Ineligible	Unsupported	Total Questioned Costs
Other Direct Costs	\$51,171	\$124,019	\$175,190
GSA OASIS Fee	\$384	\$930	\$1,314
Total Costs	\$51,555	\$124,949	\$176,504

Conrad identified one prior audit report with one finding and an accompanying recommendation relevant to Tetra Tech's award. Conrad conducted follow-up procedures and determined that Tetra Tech had taken adequate corrective action on the finding.

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

WHAT SIGAR RECOMMENDS

Based on the results of the audit, SIGAR recommends that the responsible contracting officer at State:

1. Determine the allowability of and recover, as appropriate, \$176,504 in questioned costs identified in the report.
2. Advise Tetra Tech to address the report's four internal control findings.
3. Advise Tetra Tech to address the report's four noncompliance findings.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

January 8, 2025

The Honorable Anthony J. Blinken
Secretary of State

Mr. Todd Robinson
Assistant Secretary, Bureau of International Narcotics
and Law Enforcement Affairs

We contracted with Conrad LLP (Conrad) to audit the costs incurred by Tetra Tech Inc. (Tetra Tech) under a task order awarded by the Department of State's Bureau of International Narcotics and Law Enforcement Affairs in support of the Justice Sector Support Program.¹ The objective of the program was to bolster the Afghan justice system's capacity to administer justice in a sustainable and Afghan-led manner with the goal of ensuring self-sufficiency and planning for post-transition realities. Conrad reviewed \$14,943,890 in costs incurred under the task order from May 1, 2021, through August 27, 2022. Our contract with Conrad required that the audit be performed in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States.

Based on the results of the audit, SIGAR recommends that the responsible contracting officer at State:

- 1. Determine the allowability of and recover, as appropriate, \$176,504 in questioned costs identified in the report.**
- 2. Advise Tetra Tech to address the report's four internal control findings.**
- 3. Advise Tetra Tech to address the report's four noncompliance findings.**

Conrad discusses the results of the audit in detail in the attached report. We reviewed Conrad's report and related documentation. We also inquired about Conrad's conclusions in the report and the firm's compliance with applicable standards. Our review, as differentiated from an audit of the financial statements in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion on Tetra Tech's Special Purpose Financial Statement, or conclusions about the effectiveness of internal control over financial reporting or on compliance with laws and other matters. Conrad is responsible for the attached auditor's report, dated December 3, 2024, and the conclusions expressed therein. However, our review disclosed no instances where Conrad did not comply, in all material respects, with U.S. generally accepted government auditing standards issued by the Comptroller General of the United States.

Please provide documentation related to corrective actions taken and/or target dates for planned completion for the recommendations to sigar.pentagon.audits.mbx.recommendation-followup@mail.mil, within 60 days from the issue date of this report.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

(F-296)

¹ The task order no. is SAQMMA17F1220 under contract no. GS00Q140ADU138.

Tetra Tech, Inc.

Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Awarded by the U.S. Department of State, Bureau of International Narcotics and Law
Enforcement
in support of the Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

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December 3, 2024

Board of Directors
Tetra Tech Inc.
San Francisco, CA

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

Conrad LLP (Conrad or we) hereby provides to you our final report, which reflects results from the procedures we completed during our audit of Tetra Tech, Inc.'s Special Purpose Financial Statement under Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220 awarded by the U.S. Department of State, Bureau of International Narcotics and Law Enforcement for the period of May 1, 2021 through August 27, 2022, supporting the Justice Sector Support Program.

On December 3, 2024, we provided SIGAR with a draft report reflecting our audit procedures and results. Tetra Tech, Inc. received a copy of the report on December 3, 2024 and provided written responses subsequent thereto. These responses have been considered in the formation of the final report, along with the written and oral feedback provided by SIGAR and Tetra Tech, Inc.'s responses and our corresponding auditor analysis are incorporated into this report following our audit reports.

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

Sincerely,

A handwritten signature in blue ink that reads "S Perera". The signature is written in a cursive style with a horizontal line underneath the name.

Sam Perera, CPA, CFE, CITP, CGMA
Partner

Tetra Tech, Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Background

On August 28, 2017, the U.S. Department of State (State), Bureau of International Narcotics and Law Enforcement (INL) awarded a Task Order No. SAQMMA17F1220 (Task Order) under the One Acquisition Solution for Integrated Services (OASIS) Contract No. GS00Q14OADU138 (Contract) to Tetra Tech, Inc. (Tetra Tech) to support the Justice Sector Support Program (JSSP or Program). The Task Order is a hybrid of Firm-Fixed Price (FFP) and Time-and-Materials (T&M) of contract line items.

OASIS is designed to address agencies' need for a full range of service requirements that integrate multiple professional service disciplines and ancillary services/products with the flexibility for all contract types and pricing at the task order level. OASIS is a family of seven (7) separate Government-wide Multiple Award, Indefinite Delivery, Indefinite Quantity (MA-IDIQ) task order contracts that span 29 North American Industry Classification System (NAICS) Codes and six (6) NAICS Code Exceptions under the economic subsector 541, Professional, Scientific, and Technical Services. Each of the seven (7) separate MA-IDIQ task order contracts will be individually referred to as "Pools" within OASIS.

The main objective of JSSP was to bolster the Afghan justice system's capacity to administer justice in a sustainable, Afghan-led manner. The main goal was to ensure self-sufficiency by emphasizing a functioning justice system and plan for JSSP's post-transition realities. Additionally, JSSP supported the Criminal Law Reform Working Group (CLRWG) and Case Management System (CMS), while transitioning the program to a combination of Afghan government, civil society, and/or other actors.

The original Task Order was for five (5) years – one (1) base year and four (4) one-year options with a six-month option to extend. The base year was from August 28, 2017, through August 27, 2018. The initial award amount was \$116,494,908. There have been 47 modifications to the Task Order for a variety of technical, financial, and administrative reasons. After 47 modifications, the four (4) option years were exercised, and the award amount decreased to \$89,950,404. See the *Summary of Task Order* below.

Summary of Task Order

Task Order Number	Original Budget and Period of Performance			Modified Budget and Period of Performance		
	Original Approved Budget (\$)	Start Date	End Date	No. of Modifications	Final Approved Budget (\$)	End Date
SAQMMA17F1220*	\$116,494,908	08/28/17	08/27/22	47	\$89,950,404	No change

* - Close-out award

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220 Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Work Performed

Conrad LLP (Conrad) was engaged by the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) to conduct a financial audit of the Task Order, as mentioned above, of Tetra Tech's Special Purpose Financial Statement (SPFS) for revenues received and costs incurred under the Program totaling \$14,943,890 for the period of performance from May 1, 2021, through August 27, 2022.

Objectives, Scope, and Methodology

Audit Objectives

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

- *Special Purpose Financial Statement* – Express an opinion on whether Tetra Tech's SPFS for the Task Order presents fairly, in all material respects, the revenues received, costs incurred, items directly procured by the U.S. Government, and the balance for the period audited in conformity with the terms of the Task Order and generally accepted accounting principles or other comprehensive basis of accounting.
- *Internal Controls* – Evaluate and obtain a sufficient understanding of Tetra Tech's internal controls related to the Task Order, assess control risk, and identify and report on significant deficiencies including material internal control weaknesses.
- *Compliance* – Perform tests to determine whether Tetra Tech complied, in all material respects, with the Task Order requirements and applicable laws and regulations; and identify and report on instances of material noncompliance with terms of the Task Order and applicable laws and regulations, including potential fraud or abuse that may have occurred.
- *Corrective Action on Prior Findings and Recommendations* – Determine and report on whether Tetra Tech has taken adequate corrective action to address findings and recommendations from previous engagements that could have a material effect on the SPFS or other financial data significant to the audit objectives.

Scope

The audit scope includes all revenue received and costs incurred during the period of May 1, 2021, through August 27, 2022, totaling \$14,943,890 under the Task Order.

Audit Methodology

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

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220 Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Entrance Conference

An entrance conference was held on March 6, 2024, with representatives of Tetra Tech, Conrad, SIGAR, and the State participating via conference call. The purpose of the entrance conference was to discuss the nature, timing, and extent of audit work to be performed, establish key contacts throughout the engagement, and schedule status briefings. We also discussed the timeframe for the completion of the audit.

Planning

During our planning phase, we performed the following:

- Obtained an understanding of Tetra Tech. The scope of our audit includes Tetra Tech's management and employees, internal and external factors that affected operations, and accounting policies and procedures. We gained an understanding of Tetra Tech through interviews, observations, and reading policies and procedure manuals. We interviewed top management and employees responsible for significant functions and/or programs. In addition, we reviewed the following:
 - Task Order and modifications;
 - Any regulations that were specific to the Task Order's requirements, such as The Standards for Internal Control in the Federal Government (GAO-14-704G: Published September 10, 2014), the Foreign Assistance Act of 1961, as amended, Federal Acquisition Regulation, Part 31 (FAR 31) and Part 52 (FAR 52), Department of State Standard Terms and Conditions;
 - Audited financial statements;
 - Previous SIGAR financial audit reports; and
 - Close-out requirements and evidence supporting close-out procedures performed.
- Financial reconciliation – obtained and reviewed all financial reports submitted during the audit period and reconciled these reports to the accounting records to ensure all costs were properly recorded.

Special Purpose Financial Statement

In reviewing the SPFS, we performed the following:

- Reconciled the costs on the SPFS to the Task Order, and the applicable general ledgers;
- Documented procedures associated with controlling funds, including bank accounts and bank reconciliations;
- Traced receipt of funds to the accounting records;

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220 Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

- Sampled and tested the costs incurred to ensure the costs were allowable, reasonable, and allocable to the Task Order;
- Reviewed personnel costs to ensure they were supported, authorized, reasonable, and allowable; and
- Recalculated the indirect cost using the approved provisional negotiated indirect cost rates to ensure that the rate was accurately applied.

Internal Controls Related to the Task Order

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

Compliance with the Task Order Requirements and Applicable Laws and Regulations

We performed tests to determine whether Tetra Tech complied, in all material respects, with the Task Order requirements, FAR 31, FAR 52, and any other applicable laws and regulations. We also identified and reported on instances of material noncompliance with the terms of the Task Order and applicable laws and regulations, including potential fraud or abuse that may have occurred.

Corrective Action on Prior Findings and Recommendations

We requested prior audit reports from Tetra Tech and reviewed these reports to determine if there were any findings and recommendations that could have a material effect on Tetra Tech's SPFS. In addition, we also conducted a search online of various governmental websites including SIGAR (www.sigar.mil), the State (www.state.gov), and other applicable Federal agencies, to identify previous engagements that could have a material effect on Tetra Tech's SPFS. For those engagements, Conrad evaluated the adequacy of corrective actions taken on findings and recommendations that could have a material effect on the SPFS. See the *Status of Prior Audit Findings* section on page 31.

Exit Conference

An exit conference was held on October 3, 2024, via conference call. Participants included representatives from Conrad, Tetra Tech, SIGAR, and the State. During the exit conference, we discussed the preliminary results of the audit and reporting process.

(Continued)

Tetra Tech, Inc.

Financial Audit of the Special Purpose Financial Statements for Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220 Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Summary of Results

We have summarized the details of these results in the Findings and Questioned Costs subsection below. Our summary is intended to present an overview of the audit results and is not intended to be a representation of the audit results in their entirety.

Auditor's Opinion on the SPFS

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

We identified \$176,504 in total questioned costs, which comprised \$51,555 in ineligible costs and \$124,949 in unsupported costs. Ineligible costs are explicitly questioned because they are unreasonable, prohibited by the Task Order's provisions or applicable laws and regulations, or not related to the Task Order. Unsupported costs are not supported with adequate documentation or did not have required prior approvals or authorizations.

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

Internal Controls

Our audit identified four (4) internal control findings, all of which are considered to be significant deficiencies. See *Independent Auditor's Report on Internal Control* on page 17.

Compliance

The results of our testing identified four (4) instances of noncompliance. See the *Independent Auditor's Report on Compliance* on page 19.

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

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Finding Number	Nature of Finding	Matter	Ineligible Costs	Unsupported Costs	Cumulative Questioned Cost
2024-01	Non-compliance and Internal Control – Significant Deficiency	Unsupported labor costs for subcontractor	\$ -	\$ 121,760	\$ 121,760
2024-02	Non-compliance and Internal Control – Significant Deficiency	Lack of sufficient evidence to support the allowability of costs	41,477	-	163,237
2024-03	Non-compliance and Internal Control – Significant Deficiency	Excess indirect costs charged to the program	10,078	-	173,315
2024-04	Non-compliance and Internal Control – Significant Deficiency	Insufficient documentation to substantiate the medical examination costs charged to the program	-	3,189	176,504
Total Questioned Costs			\$ 51,555	\$ 124,949	\$ 176,504

Review of Prior Findings and Recommendations

We requested copies of prior audit reports and engagements from Tetra Tech, SIGAR, and the State pertinent to Tetra Tech’s activities under the Task Order. We identified one (1) prior audit report that contained one finding and associated recommendation that could have a material effect on the SPFS or other financial data significant to the audit objectives. We conducted follow-up procedures which included a discussion with management, reviewing evidence of revised policies and procedures or other applicable recommended actions, and performing tests of the similar areas surrounding these issues during our

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

audit. We concluded that Tetra Tech had taken adequate corrective actions on the prior audit finding and associated recommendation. See *Status of Prior Audit Findings* on page 31 for a detailed description of the prior findings and recommendations.

Summary of Tetra Tech's Responses to Findings

The following represents a summary of the responses provided by Tetra Tech to the findings identified in this report (the complete responses received can be found in *Appendix A* to this report):

- (1) **Finding 2024-01:** Tetra Tech disagreed with the finding and argued that the subcontractor adhered to the provisions of the termination letter.
- (2) **Finding 2024-02:** Tetra Tech disagreed with the finding and asserted that INL approved the increase in LQA rates.
- (3) **Finding 2024-03:** Tetra Tech agreed with this finding.
- (4) **Finding 2024-04:** Tetra Tech disagreed with this finding and explained that there are no JSSP staff at Tetra Tech remaining to explain how medical examination reimbursement was monitored.

(Continued)



INDEPENDENT AUDITOR'S REPORT ON THE SPECIAL PURPOSE FINANCIAL STATEMENT

Board of Directors
Tetra Tech, Inc.
San Francisco, CA

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

Report on the Special Purpose Financial Statement

We have audited the accompanying Special Purpose Financial Statement of Tetra Tech Inc. (Tetra Tech) and the related notes to the Special Purpose Financial Statement, with respect to the Task Order No. SAQMMA17F1220 (Task Order) issued under Contract No. GS00Q14OADU138 (Contract) awarded by the U.S. Department of State (State), Bureau of International Narcotics and Law Enforcement (INL), for the period of May 1, 2021, through August 27, 2022.

In our opinion, the Special Purpose Financial Statement referred to above presents fairly, in all material respects, the respective revenue received, costs incurred, and balances for the indicated period of May 1, 2021, through August 27, 2022, in accordance with the terms of the Task Order and requirements provided by the Office of Special Inspector General for Afghanistan Reconstruction (SIGAR).

Basis for Opinion

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

Basis of Presentation and Accounting

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

Responsibilities of Management for the Special Purpose Financial Statement

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

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

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reports dated December 3, 2024 on our consideration of Tetra Tech's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, terms of the Task Order, and other matters. The purpose of these reports is to describe the scope of our testing of

internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. Those reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tetra Tech's internal control over financial reporting and compliance.

Restriction on Use

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

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

Lake Forest, California
December 3, 2024

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Special Purpose Financial Statement

	<u>Budget</u>	<u>Actual</u>	Questioned Costs			<u>Notes</u>
			<u>Ineligible</u>	<u>Unsupported</u>	<u>Total</u>	
Revenues:						
Task Order No. SAQMMA17F1220	\$ 31,222,879	\$14,943,890	\$ -	\$ -	\$ -	(5)
Total revenues	<u>31,222,879</u>	<u>14,943,890</u>	-	-	-	
Costs incurred:						
Project Manage Office – CLINs 301 and 401 (FFP)	3,986,518	2,410,762	-	-	-	
Labor – CLINs 302 and 402 (T&M)	15,705,206	7,744,088	-	-	-	
Other Direct Costs – CLINs 303 and 403 (T&M)	11,264,271	4,648,756	51,171	124,019	175,190	(A)
GSA OASIS Contract Access Fee – CLINs 304 and 404	237,845	111,245	384	930	1,314	(B)
De-Mobilization CLIN 405 (FFP)	29,039	29,039	-	-	-	
Total costs incurred	<u>\$ 31,222,879</u>	<u>\$14,943,890</u>	<u>\$ 51,555</u>	<u>\$ 124,949</u>	<u>\$ 176,504</u>	
Outstanding fund balance	<u>\$ -</u>	<u>\$ -</u>				

See Notes to the Special Purpose Financial Statement and Notes to Questioned Costs Presented on the Special Purpose Financial Statement

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220 Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Notes to Special Purpose Financial Statement¹

(1) Background

On August 28, 2017, the U.S. Department of State (State), Bureau of International Narcotics and Law Enforcement (INL) awarded Task Order No. SAQMMA17F1220 (Task Order) to Tetra Tech, Inc. (Tetra Tech) to support the Justice Sector Support Program (JSSP) – Afghanistan. The main objective of JSSP was to bolster the Afghan justice system’s capacity to administer justice in a sustainable, Afghan-led manner. The main goal was to ensure self-sufficiency by emphasizing a functioning justice system and plan for JSSP’s post-transition realities. Additionally, JSSP supported the Criminal Law Reform Working Group (CLRWG) and Case Management System (CMS), while transitioning the program to a combination of Afghan government, civil society, and/or other actors.

The initial awarded amount was \$116,494,908, consisting of \$3,619,292 in firm fixed price and \$112,875,616 in time and materials, for the period of performance from August 28, 2017, through August 27, 2022, with an option to extend to January 27, 2023. After 47 modifications to the Task Order, the total awarded amount decreased to \$89,950,404, consisting of \$3,321,589 in firm fixed price and \$86,628,815 in time and materials. No option to extend past Option Year 4 was exercised.

JSSP’s support to Afghanistan’s justice institutions mostly ceased on August 15, 2021, with the transition of power in Afghanistan. This transition significantly impacted the definition and performance of JSSP activities for Option Year 4, and Tetra Tech received a revised Statement of Work (SOW) on December 23, 2021, reflecting the Taliban’s dissolution of the Government of Afghanistan and all government institutions. Tetra Tech submitted technical and cost proposals to implement the revised SOW which INL approved through a contract modification (Contract Amendment No. P00042) on March 7, 2022. The revised SOW eliminated the Organizational Capacity Building and Legislative Capacity Building components as well as all local national positions and all but two international positions. In accordance with the revised SOW and as directed by the INL Contracting Officer, Tetra Tech initiated phase out activities on February 2, 2022, and concluded the termination of 191 local national staff and eight international staff on May 2, 2022. The two remaining international positions, X289 Senior Project Manager and X290 CSM Subject Matter Expert, were retained through August 27, 2022, to effectuate contract closeout and handover of the CMS to INL and another entity.

Tetra Tech is a for-profit consulting and engineering services firm that supports U.S. government and private sector clients. It began operating in 1966 and has 450 offices worldwide. Tetra Tech is organized into two major business groups: the Government Services Group and the Commercial/International Services Group.

¹ The Notes to the Special Purpose Financial Statement are the responsibility of Tetra Tech.

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Notes to Special Purpose Financial Statement¹

(2) **Basis of Presentation**

The accompanying Special Purpose Financial Statement (SPFS) includes budgeted amounts for the duration of the contract and actual costs incurred for the JSSP – Afghanistan for the period May 01, 2021 through August 27, 2022. Because the SPFS presents only a selected portion of the operations of Tetra Tech, it is not intended to and does not present the financial position, changes in financial position, or cash flows of Tetra Tech. The information in the SPFS is presented in accordance with the requirements specified by the Special Inspector General for Afghanistan Reconstruction (SIGAR), accounting principles generally accepted in the United States of America and is specific to the aforementioned Task Order.

(3) **Basis of Accounting**

Revenues and expenses on the SPFS are reported on the cash basis of accounting. Revenues are recognized when received. Expenses are recognized when paid and follow the cost principles contained in 48 CFR Part 31, wherein certain types of expenses are not allowable or are limited as to reimbursement.

(4) **Foreign Currency Conversion Method**

The SPFS is presented in U.S. dollars. Tetra Tech converts any expenses that were paid in Afghanis or United Arab Emirates Dirham into U.S. dollars by using the current exchange rate in effect on the transaction date.

(5) **Revenue**

Tetra Tech reported revenue of \$14,943,890 for the period May 01, 2021, through August 27, 2022.

(6) **Fund Balance**

There was no fund balance as the program was closed out and all outstanding balances were settled.

(7) **Program Status**

The JSSP contract is completed, the final invoice has been submitted and paid.

(8) **Subsequent Events**

Management has performed an analysis of the activities and transactions subsequent to the May 1, 2021, to August 27, 2022, period covered by the Statement. There are no additional or

¹ The Notes to the Special Purpose Financial Statement are the responsibility of Tetra Tech.

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Notes to Special Purpose Financial Statement¹
(Continued)

subsequent events that have occurred such that adjustments to the amounts presented or disclosed in the Notes of the Statement are warranted. Management has performed their analysis through December 3, 2024.

¹ The Notes to the Special Purpose Financial Statement are the responsibility of Tetra Tech.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Notes to Questioned Costs Presented on the Special Purpose Financial Statement²

(A) Other Direct Costs – CLINs 303 and 403 (T&M)

Tetra Tech reported Other Direct Costs for CLINs 303 and 403 in the amount of \$4,648,756 for the period of May 1, 2021, through August 27, 2022.

During our audit of these costs, we noted the following:

- A subcontractor charged unsupported unused leave payments and severance pay. This resulted in questioned costs of \$120,854, which includes \$118,252 in unsupported costs and \$2,602 in associated indirect costs. See **Finding No. 2024-01** in the *Schedule of Findings and Questioned Costs* section of this report.
- Three employees received a Living Quarters Allowance (LQA) that exceeded the rates stipulated by the INL approved rate. This resulted in questioned costs of \$32,980, which includes \$29,792 in ineligible costs and \$3,188 in associated indirect costs. See **Finding No. 2024-02** in the *Schedule of Findings and Questioned Costs* section of this report.
- Refundable deposits were charged to the program. This resulted in questioned costs of \$8,188, which includes \$7,397 in ineligible costs and \$791 in associated indirect costs. See **Finding No. 2024-02** in the *Schedule of Findings and Questioned Costs* section of this report.
- Indirect Costs, including overhead, general and administrative, and subcontractor fee, were incorrectly calculated in three billing invoices, resulting in an overcharge to the program. This resulted in ineligible costs of \$10,003. See **Finding No. 2024-03** in the *Schedule of Findings and Questioned Costs* section of this report.
- Costs related to two employees' medical examinations were charged to the program, despite employment agreements indicating only a portion of the costs should be covered by Tetra Tech. This resulted in total questioned costs of \$3,165, which includes \$2,859 in unsupported costs and \$306 in associated indirect costs. See **Finding No. 2024-04** in the *Schedule of Findings and Questioned Costs* section of this report.

The issues identified above resulted in total questioned Other Direct Costs – CLINs 303 and 403 of \$175,190, consisting of \$51,171 in ineligible costs and \$124,019 in unsupported costs.

² The Notes to Questioned Costs presented on the Special Purpose Financial Statement were prepared by the auditor for informational purposes only and as such are not part of the audited Special Purpose Financial Statement.

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Notes to Questioned Costs Presented on the Special Purpose Financial Statement²
(Continued)

(B) General Services Administration (GSA) OASIS Contract Access Fee – CLINs 304 and 404

Tetra Tech reported GSA OASIS Contract Access Fee for CLINs 304 and 404 in the amount of \$111,245 for the period of May 1, 2021, through August 27, 2022.

The GSA OASIS Contract Access Fee associated with questioned costs identified in **Note A** above resulted in total questioned GSA OASIS Contract Access Fee – CLINs 304 and 404 of \$1,314, consisting of \$384 in ineligible costs and \$930 in unsupported costs.

² The Notes to Questioned Costs presented on the Special Purpose Financial Statement were prepared by the auditor for informational purposes only and as such are not part of the audited Special Purpose Financial Statement.

(Continued)



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

Board of Directors
Tetra Tech Inc.
San Francisco, CA

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

We have audited, the Special Purpose Financial Statement (Statement) and related notes to the Statement, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, by Tetra Tech Inc. (Tetra Tech) under Task Order No. SAQMMA17F1220 (Task Order) issued under Contract No. GS00Q14OADU138 (Contract) awarded by the U.S. Department of State (State), Bureau of International Narcotics and Law Enforcement (INL), for the period of May 1, 2021, through August 27, 2022. We have issued our report thereon dated December 3, 2024 with an unmodified opinion.

Internal Control over Financial Reporting

In planning and performing our audit of the Special Purpose Financial Statement for the period of May 1, 2021, through August 27, 2022, we considered Tetra Tech's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Special Purpose Financial Statement, but not for the purpose of expressing an opinion on the effectiveness of Tetra Tech's internal control. Accordingly, we do not express an opinion on the effectiveness of Tetra Tech's internal control.

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

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

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We identified four (4) deficiencies in internal control as described in the accompanying *Schedule of Findings and Questioned Costs*. **Findings 2024-01, 2024-02, 2024-03, and 2024-04, all of which** are considered to be significant deficiencies.

Tetra Tech Inc.'s Response to Findings

Tetra Tech's response to the findings identified in our audit is included verbatim at the *Appendix A*. Tetra Tech's response was not subjected to the auditing procedures applied in the audit of the Special Purpose Financial Statement, and accordingly, we express no opinion on it.

Purpose of this Report

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

Restriction on Use

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

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

Lake Forest, California
December 3, 2024

(Continued)



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

Board of Directors
Tetra Tech Inc.
San Francisco, CA

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

We have audited, the Special Purpose Financial Statement (Statement) and related notes to the Statement, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, by Tetra Tech Inc. (Tetra Tech) under Task Order No. SAQMMA17F1220 (Task Order) issued under Contract No. GS00Q14OADU138 (Contract) awarded by the U.S. Department of State (State), Bureau of International Narcotics and Law Enforcement (INL). We have issued our report thereon dated December 3, 2024 with an unmodified opinion.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tetra Tech's Special Purpose Financial Statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and the aforementioned Contract, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed four (4) instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying *Schedule of Findings and Questioned Costs* as **Findings 2024-01, 2024-02, 2024-03, and 2024-04**.

Tetra Tech Inc.'s Response to Findings

Tetra Tech's response to the findings identified in our audit is included verbatim at the *Appendix A*. Tetra Tech's response was not subjected to the auditing procedures applied in the audit of the Special Purpose Financial Statement, and accordingly, we express no opinion on it.

Purpose of this Report

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

Restriction on Use

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

Conrad LLP

Lake Forest, California
December 3, 2024

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Schedule of Findings and Questioned Costs

Finding 2024-01: Unsupported labor costs for subcontractor

Nature of Finding: Non-Compliance and Internal Control – Significant Deficiency

Condition: Conrad tested 120 out of 2,020 transactions in the Other Direct Costs – CLINs 303 and 403 cost category, representing \$1,825,375 out of a total of \$4,648,756 for these transactions, to determine if costs incurred under the Task Order were allowable, reasonable, and adequately supported.

During our review, we noted one instance where Tetra Tech issued a termination notice to a subcontractor that stated it would provide the subcontractor's employees with: 1) payout of up to 80 hours for unused accrued annual leave and 2) severance pay equivalent to two months of base salary.

The subcontractor paid 80 hours of unused leave to 24 employees at the time of termination, but no leave records from the subcontractor's payroll system were provided to support the leave balances. Tetra Tech provided an Unused Leave Tracker indicating the employees had accrued 80 hours up until February 2022, when the subcontract was terminated. This document was deemed insufficient to substantiate the leave balances.

Additionally, when the subcontractor issued its final invoice to Tetra Tech, it billed the severance pay at the burdened hourly rates listed in the last modification of the subcontract agreement applicable to that Option Year. However, neither the subcontract agreement nor its subsequent modifications clarified whether burdened rates should be used for calculating severance pay. Furthermore, the termination memo clearly states that severance pay is equivalent to two months of base salary. Since the program was terminated, the subcontractor's employees should only be entitled to severance pay based on their base salary, rather than the marked up burdened rate. Severance pay is a benefit after program ended to temporarily cover employees' expenses and any marked up to the base compensation should not be allowed. Therefore, the subcontractor should have only billed the severance pay at the base salary rates.

These issues resulted in questioned costs of \$118,252.

Criteria:

Section (c) of the Termination Notice issued by Tetra Tech to the subcontractor states the following:

“Employee Notice and Severance Payment – In accordance with Client directive, Subcontractor shall provide the following to personnel performing work on the subcontract in the positions listed under Article 12 entitled "Personnel":

- (i) 30 days of advance notice of termination beginning on the date of receipt of this Notice of Termination;*
- (ii) Payout of up to 80 hours of unused accrued annual leave; and*
- (iii) Severance pay equivalent to two months of base salary.”*

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

Tetra Tech Subcontracting Management Narrative, states in part:

“For Cost Reimbursable or Time & Materials Subcontracts, each cost on the invoice is reviewed to ensure compliance with the approved budget, principles of allowability, and the subcontract scope of work.”

Tetra Tech JSSP Standard Operating Procedure, states in part:

“h. Subcontract – When processing a payment for a subcontractor, all applicable supporting documentation should be presented in the form of a signed invoice from subcontractor. Signed Subcontractor Agreement should be on file. Invoice should be signed for deliverable completion and payment approval by a technical manager. Subcontract invoice and Payment approval with subsequent payments...”

FAR 31.201-2(d) Determining allowability, states in part:

“A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported.”

Cause: Tetra Tech did not have adequate management oversight and supervisory review to ensure it adequately followed its subcontracting management policy and procedures to monitor its subcontractor to ensure that all costs billed by the subcontractor were reviewed and adequately supported.

Effect: Lack of adequate review to monitor the accuracy of costs incurred by the subcontractor on the Program resulted in unsupported leave payouts and severance payments charged to the U.S. government.

Questioned Costs: We identified \$118,252 in unsupported costs, \$2,602 in associated indirect costs and \$906 in associated GSA OASIS Contract Access Fee, which resulted in \$121,760 in total questioned costs.

Recommendation:

- 1) We recommend that Tetra Tech provide additional evidence to demonstrate the accuracy and allowability of unsupported costs incurred or return \$121,760 in questioned costs.
- 2) We recommend that Tetra Tech develop internal controls and management oversight policy and procedures to ensure that the Company’s subcontracting management policy and procedures are followed.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

Finding 2024-02: Lack of sufficient evidence to support the allowability of costs

Nature of Finding: Non-Compliance and Internal Control – Significant Deficiency

Condition: Conrad tested 120 out of 2,020 transactions in the Other Direct Costs – CLINs 303 and 403 cost category, representing \$1,825,375 out of a total of \$4,648,756 for these transactions, to determine if costs incurred under the Task Order were allowable, reasonable, and adequately supported.

During our review, we noted the following issues:

- For three of the five employees who charged Living Quarters Allowance (LQA) to the Program, Tetra Tech charged a higher LQA rate than the annual allowable rate of \$30,000 proposed by Tetra Tech and approved by INL in the revised proposed budget. Our review of evidence supporting the total LQA charged to the Program by these three employees were \$39,238, 39,460, and \$41,094 annually. Therefore, we questioned the difference between the LQA rates and the INL approved rate and this resulted in \$29,792 in ineligible costs charged to the contract.
- One (1) instance where a utility activation deposit for the rental apartment was charged to the project. Since this charge is refundable, it should not have been billed to the Government. We expanded our review to the entire Other Direct Costs category and identified two (2) transactions related to security deposits. This resulted in total ineligible costs of \$7,397 for this issue.

These above instances resulted in total ineligible questioned costs of \$37,189.

Criteria:

Appendix B of the Employment Agreement between Tetra Tech and the Employees, Summary of Benefits and Allowances, states the following:

“A. Living Quarters Allowance

The employee will be eligible for Living Quarters Allowance (LQA) effective from the employee's date of assignment to Dubai, UAE. LQA is provided for long-term housing and shall not be administered simultaneous to Temporary Quarters Subsistence Allowance (TQSA). It is the responsibility of the employee to locate housing in conformance with INL regulations. Standard LQA rates as listed in the Standardized Regulations (DSSR Chapter 130) are designed to cover rent, heat, light, fuel, gas, electricity, water, local taxes, local insurance, and agents' fees (as long as they are customary, reasonable, and legal under local law) for a one-year period. This allowance does not include internet/cable, day guard service, telephone, maid, or gardener.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

There is a ceiling on the housing allowance reimbursable under this Contract: the ceiling amount will follow INL guidelines. The housing allowance is \$X,XXX¹ per month.

Once a residence has been chosen, the Company must review and approve the final lease agreement. The employee, with prior Company approval, will sign the lease agreement in his or her own name. The project will make an advance to the employee who will then pay directly to the landlord, according to the terms of the lease. The employee is responsible for the security deposit, which will be advanced by the Company to the employee. If the landlord does not refund the security deposit at the end of the lease, this amount will be deducted from the employee's last salary payment."

DSSR Chapter 130 Living Quarters Allowance, Section 131.3 Scope, states:

"The LQA rates are designed to cover substantially all of the average employee's costs for rent, heat, light, fuel, gas, electricity, water, taxes levied by the local government and required by law or custom to be paid by the lessee, insurance required by local law to be paid by the lessee, and agent's fee required by law or custom to be paid by lessee."

FAR 31.201-2(d) Determining allowability, states in part:

"A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported."

Cause: Tetra Tech did not have adequate controls in place to monitor and ensure employee's LQAs charged to the program were in accordance with INL approved rate.

Effect: Lack of adequate controls to ensure compliance with LQAs requirements resulted in the U.S. government potentially overpaying for employees' living quarters costs.

Questioned Costs: We identified \$37,189 in ineligible costs, \$3,979 in associated indirect costs and \$309 in associated GSA OASIS Contract Access Fee, which resulted in \$41,477 in total questioned costs.

Recommendation:

- 1) We recommend that Tetra Tech provide additional evidence to demonstrate the accuracy and allowability of ineligible costs incurred or return \$41,477 in questioned costs.

¹ Each employment agreement specified a different ceiling amount for housing allowance.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

- 2) We recommend that Tetra Tech develop and implement policies and procedures to ensure that employee Living Quarters Allowances charged to Government programs are in compliance with their relevant employment agreement.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

Finding 2024-03: Excess indirect costs charged to the program

Nature of Finding: Non-Compliance and Internal Control – Significant Deficiency

Condition: Conrad tested indirect costs for the period of May 1, 2021, through August 27, 2022, that were burdened under Other Direct Costs – CLINs 303 and 403 to determine if indirect costs incurred under the Task Order were allowable and accurately calculated.

During our review, we noted the following issues:

- In two (2) billing invoices, Tetra Tech incorrectly calculated the General and Administrative (G&A) costs due to the following:
 - Tetra Tech included subaward costs when calculating G&A which was not in compliance with Tetra Tech approved NICRA, Base of Application, (b), where it stated *“Total costs incurred excluding G&A and sub-contract/sub-award costs”*.
 - Tetra Tech included employees’ labor burdened rate which was a marked-up rate from employee’s direct labor rate, rather than the employee’s direct labor rate. This was not in compliance with Tetra Tech approved NICRA, Base of Application, (a), where it stated, *“Total direct and indirect labor dollars of full-time employees receiving fringe benefits”*.
- In one (1) billing invoice, Tetra Tech mistakenly applied the incorrect subcontract subaward rate, resulting in an overcharge of \$316 to the program.

In all instances above, Tetra Tech agreed with our findings. The above issues resulted in total ineligible costs of \$10,003.

Criteria:

NICRA letter dated September 28, 2021, states in part:

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

Pursuant to §742.770 of the U.S. Agency for International Development Acquisition Regulation (AIDAR), the rates in this Agreement are for use on grants, contracts, and other agreements with the Federal Government, subject to the conditions in Section IIA, below.

SECTION I: NEGOTIATED INDIRECT COST RATES

TYPE	EFFECTIVE PERIOD		INDIRECT COST RATES		
	FROM	THROUGH	FRINGE BENEFITS (a)	G&A (b)	SUBCONTRACT SUB AWARD (c)
Final	09-30-17	09-28-18	33.31%	27.20%	4.75%
Provisional	09-29-18	09-27-19	32.43%	28.29%	4.13%
Provisional	09-28-19	09-25-20	33.37%	32.34%	6.14%
Provisional	09-26-20	10-01-21	34.10%	28.52%	4.10%
Provisional	10-02-21	Until Amended	34.10%	28.52%	4.10%

Base of Application

- a) Total direct and indirect labor dollars of full-time employees receiving fringe benefits (excluding local hires)
- b) Total cost incurred excluding G&A and sub-contract/sub-award costs
- c) Total sub-contract/sub-award costs including intercompany service agreements with other Tetra Tech Subsidiaries

Task Order SAQMMA17F1220, section 2.2, CLIN X Series – Materials Portion of T&M Type, states the following:

“d) The Contractor shall be reimbursed:

- *only the indirect cost rate descriptions identified in the table unless prior written approval was obtained by the Contractor’s cognizant Federal agency official (CFAO); and*
- *at the negotiated provisional billing indirect cost rates until revised billing indirect cost rates or final indirect cost rates have been established by the Contractor’s CFAO...*

f) If any revised billing indirect cost rate or final indirect cost rate(s) established by the Contractor’s CFAO exceeds this task order’s respective ceiling indirect cost rate (see Section 2.2.2.2), the Contractor shall be reimbursed at the task order’s ceiling indirect cost rate...”

2.2.2.2 Ceiling Indirect Cost Rates

a) *The following table displays the negotiated ceiling billing indirect cost rates:*

Indirect Cost Rate Description	Negotiated Provisional Billing Indirect Cost Rate	Allocation Base	Contractor Fiscal Year Period
Overhead	5.54%	Total Labor Dollars and ODCs	August 28, 2020 - August 27, 2021

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
 Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
 Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

Overhead	5.54%	Total Labor Dollars and ODCs	August 28, 2021 - August 27, 2022
G&A	6.23%	Total Labor Dollars, applied overhead and ODCs	August 28, 2020 - August 27, 2021
G&A	6.23%	Total Labor Dollars, applied overhead and ODCs	August 28, 2021 - August 27, 2022
Sub-award management rate	2.20%	Total sub-contract/sub-award costs	August 28, 2020 - August 27, 2021
Sub-award management rate	2.20%	Total sub-contract/sub-award costs	August 28, 2021 - August 27, 2022

FAR 31.201-2 Determining allowability, states in part:

"(a) A cost is allowable only when the cost complies with all of the following requirements:...
(4) Terms of the contract...

(d) A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported."

Cause: Due to poor administrative oversight and lack of adequate training, Tetra Tech applied the incorrect rates and did not exclude labor and subcontractor costs when determining the base.

Effect: The U.S. Government may have overpaid for services.

Questioned Costs: We identified \$10,003 in ineligible costs and \$75 in associated GSA OASIS Contract Access Fee, which resulted in \$10,078 in total questioned costs.

Recommendation:

- 1) We recommend that Tetra Tech refund the ineligible costs and associated GSA OASIS Contract Access Fee of \$10,078.
- 2) We recommend that Tetra Tech implement training programs for its staff on indirect cost calculations and a dual-review system to verify these calculations prior to submitting invoices to the funding agency.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

Finding 2024-04: Insufficient documentation to substantiate the medical examination costs charged to the program

Nature of Finding: Non-Compliance and Internal Control – Significant Deficiency

Condition: Conrad tested 120 out of 2,020 transactions in the Other Direct Costs – CLINs 303 and 403 cost category, representing \$1,825,375 out of a total of \$4,648,756 for these transactions, to determine if costs incurred under the Task Order were allowable, reasonable, and adequately supported.

During our review, we noted two (2) instances where Tetra Tech charged costs related to employees' medical examination fee to the Program. The Employment Agreement specifies that reimbursements of medical examination fees must first be processed through the employee's insurance provider. In both instances, the full cost of the medical examinations fee was charged to the Program as a direct cost, but Tetra Tech could not provide evidence demonstrating that these costs were not covered by the employee's insurance. This resulted in total unsupported costs of \$2,859.

Criteria:

Appendix B of the Employment Agreement, Summary of Benefits and Allowances, states in part:

"J. Medical/Psychological Examination

For long-term overseas assignments, Employees must obtain a physical and psychological examination from a licensed physician who will complete a medical examination form as required by the contract...

Reimbursement for physical examinations must first be processed through your insurance provider. If full costs are not covered by your provider, Tetra Tech may contribute to payment of the cost of medical examinations as follows:

- One half of the cost of medical examinations up to a maximum share of \$300 per individual;*
- Additional costs incurred during completion of medical examinations that are not covered by the Employee's insurance provider, such as immunizations and additional testing that fall within the scope of the required medical examination, will be reimbursed on a case-by-case basis."*

All requests for reimbursement of medical examination costs must be accompanied by a detailed invoice issued by the examining physician/clinic. Invoices must show each cost incurred as a separate line item and must provide evidence that the Employee's insurance provider will not cover the outstanding cost of the medical examination and/or additional costs."

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021 through August 27, 2022

Schedule of Findings and Questioned Costs (Continued)

FAR 31.201-2(d) Determining allowability, states in part:

"A contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles in this subpart and agency supplements. The contracting officer may disallow all or part of a claimed cost that is inadequately supported."

Cause: Tetra Tech did not have adequate controls in place to ensure that costs related to medical examinations were properly reviewed for evidence of insurance coverage, but rather, charged the full costs to Program.

Effect: Lack of adequate controls for reviewing and approving costs related to medical examinations may have resulted in inappropriate charges to the U.S. government.

Questioned Costs: We identified \$2,859 in unsupported costs, \$306 in associated indirect costs and \$24 in associated GSA OASIS Contract Access Fee, which resulted in \$3,189 in total questioned costs.

Recommendation:

- 1) We recommend that Tetra Tech provide additional evidence to demonstrate the accuracy and allowability of unsupported costs incurred or return \$3,189 in questioned costs.
- 2) We recommend that Tetra Tech develop robust internal controls to review and approve all medical examination costs to ensure that costs are covered by the employees' insurance should not be charged to the Program.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Status of Prior Audit Findings

We requested prior audit reports, evaluations, and reviews from Tetra Tech, SIGAR, and the State pertaining to Task Order activities under this audit. We identified one (1) prior audit report which contained one (1) finding and associated recommendation that could have a material effect on the SPFS or other financial data significant to the audit objectives. We conducted follow-up procedures, including discussion with Tetra Tech's management, and performed testing of similar activities during our audit. We have summarized the results of our procedures below:

1. SIGAR 23-03-FA – Audit of Special Purpose Financial Statement for Task Order No. SAQMMA17F1220 awarded by the Department of State to support the Justice Sector Support Program – Afghanistan for the period August 28, 2017 through April 30, 2021

Finding 2022-01: Incorrect Labor Rates

Issue: The audit firm noted that Tetra Tech processed transactions using an incorrect loaded labor rate resulting in an overpayment of labor costs.

Status: For the current engagement, Conrad tested samples of labor transactions for the audit period. Based on our testing, this issue was not repeated. As such, we concluded that Tetra Tech has taken adequate corrective action on this finding.

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220 Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Tetra Tech's Responses to Audit Findings

Included on the following pages are Tetra Tech's responses to the findings identified in this report.

Finding 2024-01: Unsupported labor costs for subcontractor

Nature of Finding:

Non-compliance and Internal Control – Significant Deficiency

Tetra Tech Management Response to Finding 2024-01:

██████████ respectfully disagrees with this finding stating that the termination letter dated 4 February 2022 states: "(c) Employee notice and severance payment. In accordance with the Client direction, ██████████ shall provide the following to personnel performing work on the subcontract in the positions listed under Article 12 entitled "Personnel": (i) 30 days of advance notice of termination beginning on the date of receipt of this Notice of Termination; (ii) Payout of up to 80 hours of unused accrued annual leave; and (iii) Severance pay equivalent to two months of base salary." We exactly followed these instructions by (i) providing 30 days of advance notice of termination; (ii) paying out of up to 80 hours of unused accrued annual leave; (iii) paying severance pay equivalent to two months of base salary.

In terms of billing TetraTech, the letter does NOT state anywhere that we are not to bill our fully loaded rates to TetraTech. Any lawyer or accountant would assume that we were to continue to bill as per our signed contract. With regard to billing, the termination letter only states the following: "(e) Termination Settlement Proposal. ██████████ shall submit a final termination settlement proposal covering all the costs incurred to the Project Manager..." What we submitted to TetraTech on a timely basis was our Time & Materials invoice, correctly calculated as per the fully loaded rates in our contract. If TetraTech chooses to categorize our fully loaded rates as our final termination settlement proposal covering all the costs, rather than our correctly calculated fully loaded rates, so be it. We did not submit a separate termination settlement proposal. Another evidence that this invoice was correctly calculated was that the invoice was reviewed, accepted and paid by TetraTech in March 2022. If there was anything that was incorrect, one of any number of reviewers would have mentioned something - but because it was correctly calculated, TetraTech did not raise any issue until the below interpretation nearly three years later. This interpretation of our termination letter or signed contract that we are to bill TetraTech at cost for severance is completely contrarian and absolutely nowhere mentioned in the language or instructions that we received.

Whether TetraTech themselves paid their own JSSP employees' severance and did not mark it up when billing to INL is completely irrelevant. The subcontract between ██████████ and TetraTech is different from the prime contract between TetraTech and INL. Subcontractors mark up their time and sometimes prime contracts further mark up or do not further mark up. Some prime contracts bill labor at cost and then charge a separate management fee. Each contract stands on its own terms and conditions. We are not privy to TetraTech's contract with, or billings to INL, nor were we informed that we have to match those billings whatever they might be. For the Time & Materials

Tetra Tech Inc.**Financial Audit of the Special Purpose Financial Statements for
Cooperative Agreement No. 72030620CA00002
Agriculture Marketing Program**

For the Period of February 1, 2021 through January 31, 2023

Tetra Tech's Responses to Audit Findings (Continued)

subcontract between TetraTech and [REDACTED] as well as the Termination Notice, we followed the contract and notice exactly as requested. Our performance and billing on this contract has been nothing but impeccable.

Finding 2024-02: Lack of sufficient evidence to support the allowability of costs**Nature of Finding:**

Non-compliance and Internal Control –Significant Deficiency

Tetra Tech Management Response to Finding 2024-02:

Tetra Tech respectfully disagrees with this finding. In the summer of 2019 INL requested that Tetra Tech initiate drawdown of the JSSP project, which would include the creation of a regional office and movement of most of JSSP's expatriate staff from Kabul to a regional office in Dubai. Tetra Tech submitted a proposal for the drawdown of JSSP on September 4, 2019. Resulting from ongoing discussions with INL, the proposal included an increase to the LQA above the DSSR rates, based upon a market survey commissioned by Tetra Tech, see page 22 of Attachment 1: Drawdown proposal. INL approved these higher rates through contract modification 17, see Attachment 2: Mod 17. In order to track costs related to LQA and ensure we did not exceed the allowable limits, the JSSP project created a tracker per employee per year, see Attachments 3-8: LQA files by the employees selected for this audit period. In addition, we have included an Attachment 9: Billed Invoices report from Tetra Tech's accounting system showing all LQA related costs invoiced to INL, which ties to the amounts on the trackers. Please note that the rent for [REDACTED] tracker for the period Feb 1, 2021 – Jan 31, 2022, was paid in the prior audit period. The costs shown on the report for [REDACTED] include only the utilities and furniture rental for this period.

Finding 2024-03: Excess indirect costs charged to the program**Nature of Finding:**

Non-compliance and Internal Control –Significant Deficiency

Tetra Tech Management Response to Finding 2024-03:

Tetra Tech agrees with this finding. We await instruction on how to submit this correction.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Cooperative Agreement No. 72030620CA00002
Agriculture Marketing Program

For the Period of February 1, 2021 through January 31, 2023

Tetra Tech's Responses to Audit Findings (Continued)

Finding 2024-04: Insufficient documentation to substantiate the medical examination costs charged to the program

Nature of Finding:

Non-compliance and Internal Control –Significant Deficiency

Tetra Tech Management Response to Finding 2024-02:

We respectfully disagree with this finding. Tetra Tech expatriate employment agreements contained specific instructions that employees were required to seek insurance reimbursement prior to submitting any expenses related to the annual medical examination requirement. There are no JSSP staff remaining at Tetra Tech to ascertain how this was monitored. However, our Human Resources department offered reasons these costs may have not been covered by the expat's insurance; including that they had already had a wellness check in the same year, that they had not yet met their deductible, or that their plan does not cover labs not determined necessary by their Primary Care Physician.

(Continued)

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
Contract No. GS00Q14OADU138 Task Order No. SAQMMA17F1220
Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Auditor's Rebuttal to Tetra Tech's Responses to Audit Findings

Included on the following pages are the auditor's rebuttals to Tetra Tech's responses received to the findings identified in this report.

(1) Finding 2024-01:

Tetra Tech disagreed with the finding, arguing that the subcontractor adhered to the termination letter's provisions by providing 30 days of notice, paying 80 hours of unused accrued annual leave, and severance pay equivalent to two months of base salary. They asserted that billing at fully burdened rates was in accordance with the subcontract agreement, which did not specify base salary-only severance pay. Tetra Tech emphasized that the invoice was reviewed, accepted, and paid without issue during the contract period.

Auditor Rebuttal

While Tetra Tech cited compliance with the subcontract agreement and termination letter, the lack of leave records further undermines the adequacy of supporting documentation. The review and acceptance of the invoice do not alleviate the need for compliance with federal cost principles. As such, the questioned costs and recommendations remain unchanged.

(2) Finding 2024-02:

Tetra Tech disagreed, stating that higher Living Quarters Allowance (LQA) rates were approved by INL through contract modification, supported by a market survey. They provided employee-specific LQA trackers and corresponding invoices as evidence that costs were tracked and aligned with approvals.

Auditor Rebuttal

Tetra Tech provided INL's approval of the higher LQA rate at an estimate of \$30,000 annually per Tetra Tech's revised proposal. However, based on the additional documentation provided for the five employees who charged LQA to the Program, Conrad still concludes that three of the five employees charged LQA over \$30,000 annually. Prior to the issuance of the final report, Conrad revised the findings to question these overcharges. In addition, there were no further explanations on why rental and security deposits were charged to the Program. As such, the recommendations remain unchanged.

Tetra Tech Inc.

Financial Audit of the Special Purpose Financial Statements for
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Justice Sector Support Program

For the Period of May 1, 2021, through August 27, 2022

Auditor's Rebuttal to Tetra Tech's Responses to Audit Findings (Continued)

(3) Finding 2024-03:

Tetra Tech agreed with this finding and indicated they are awaiting instructions on how to submit corrections.

Auditor Rebuttal

No rebuttal necessary as Tetra Tech concurred with the finding and acknowledged the need for corrective actions.

(4) Finding 2024-04:

Tetra Tech disagreed, explaining that employment agreements required employees to seek insurance reimbursement before submitting expenses for medical examinations. They acknowledged gaps in monitoring compliance but suggested plausible reasons why some costs might not have been covered by insurance.

Auditor Rebuttal

Tetra Tech's response does not include documentation confirming that insurance coverage was sought or denied for the medical examinations charged to the program. Without such evidence, the costs remain unsupported. As such, the finding and recommendations remain unchanged.

(Continued)

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