

6 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



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Afghan women gather at a UN Women-supported center. (Photo by UN Women/Sayed Habib Bidell)

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

SIGAR’s enabling legislation requires it to keep the Secretaries of State and Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to the Congress on SIGAR’s oversight work and on the status of the U.S. reconstruction effort no later than 30 days after the end of each fiscal quarter. The statute also instructs SIGAR to include, to the extent possible, relevant matters from the end of the quarter up to the submission date of its report.

Each quarter, SIGAR requests updates from other agencies on completed and ongoing oversight activities. This section compiles these updates. Copies of completed reports are posted on the agencies’ respective public websites.

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full organizational names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person voice.

These agencies perform oversight activities related to Afghanistan and provide results to SIGAR:

- Department of Defense Office of Inspector General (DOD OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- United States Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

This quarter, participating agencies issued two oversight reports related to Afghanistan, which are listed in Table O.1 and described in the following section by agency.

TABLE O.1

COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2024			
Agency	Report Number	Date Issued	Report Title
USAID OIG	5-306-24-037-R	5/3/2024	Financial Audit of the Exports, Job, and Market Linkages in Carpet and Jewelry Value-Chains Project in Afghanistan, Managed by the Turquoise Mountain Trust, Agreement 72030619CA0001, January 1 to December 31, 2022
DOD OIG	DODIG-2024-079	5/6/2024	Management Advisory: Evaluation of the DoD’s Handling of Operational Data from Afghanistan

Source: USAID OIG, response to SIGAR data call, 6/10/2024; DOD OIG, response to SIGAR data call, 6/17/2024.

United States Agency for International Development Office of Inspector General

USAID OIG completed one financial audit this quarter related to Afghanistan reconstruction.

Financial Audit of the Exports, Job, and Market Linkages in Carpet and Jewelry Value-Chains Project in Afghanistan, Managed by the Turquoise Mountain Trust, Agreement 72030619CA0001, January 1 to December 31, 2022

USAID OIG issued the Financial Audit of the Exports, Job, And Market Linkages in Carpet and Jewelry Value-Chains Project in Afghanistan, Managed by the Turquoise Mountain Trust (TMT), Agreement 72030619CA0001, January 1 to December 31, 2022 (5-306-24-037-R). TMT contracted with the independent firm BDO Ebrahim & Co. to conduct the audit, which USAID OIG reviewed for conformity with professional reporting standards.

The audit objectives were to (1) express an opinion on whether the schedule of expenditures of USAID award for the period audited was presented fairly in all material respects; (2) evaluate TMT's internal controls; and (3) determine whether TMT complied with the award terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit that covered total costs of \$2,662,922 for the period from January 1, 2022, to December 31, 2022.

The audit concluded that the schedule of expenditures of the USAID award presented fairly, in all material respects, program revenues, costs incurred and reimbursed, commodities and technical assistance directly procured by USAID for the period audited except for ineligible questioned costs in the amount of \$79,488. The audit firm identified five material instances of noncompliance, of which the audit firm considered three as material internal control weaknesses and one as a significant internal control deficiency. To avoid duplication, USAID OIG only made one recommendation that addressed five material instances of non-compliance. USAID OIG recommended that USAID/Afghanistan (1) determine the allowability of \$79,488 of ineligible questioned costs as reported in the audit report and recover any amount that is unallowable; and (2) verify that TMT corrects the five instances of material noncompliance detailed on pages 20–30 of the audit report.

USAID OIG desk reviews are typically performed to identify items that need clarification or issues that require management attention. Desk reviews are limited to review of the audit report itself and exclude review of the auditor's supporting work papers. Desk reviews are not designed to enable USAID OIG to directly evaluate the quality of the audit performed.

U.S. Department of Defense Office of Inspector General

DOD OIG completed one evaluation this quarter related to reconstruction or security operations in Afghanistan.

Management Advisory: Evaluation of the DOD’s Handling of Operational Data from Afghanistan

This evaluation examined whether DOD made available for use operational data from Afghanistan, as required by Section 1088 of the National Defense Authorization Act for Fiscal Year 2022 (FY 2022 NDAA). Section 1088 required DOD to archive and standardize operational data across defense information systems to ensure that operational data is structured and searchable in an efficient and effective manner. The report found that DOD did not fully satisfy the requirements of Section 1088 of the FY 2022 NDAA and that operational data from Afghanistan has not been put into a fully indexed and searchable database. DOD OIG found that U.S. Central Command and U.S. Special Operations Command have made data accessible and searchable only within their respective components, instead of across the joint force, because DOD did not designate a lead component. The report also found that common over- and misclassification of data led to personnel not creating a standardized database for operational data from Afghanistan. The DOD OIG recommended the Deputy Secretary of Defense designate a DOD component to lead the effort to satisfy the requirements of Section 1088 and coordinate with Congress.

ONGOING OVERSIGHT ACTIVITIES

This quarter, participating agencies reported three ongoing oversight activities related to Afghanistan, which are listed in Table O.2 and described in the following section by agency.

TABLE O.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF JUNE 30, 2024			
Agency	Project Number	Date Initiated	Report Title
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of U.S. Embassies Kabul and Kyiv
USAID OIG	551F0123	4/21/2023	Audit of USAID’s Efforts to Safeguard Implementers and Activities in Afghanistan

Source: State OIG, response to SIGAR data call, 6/14/2024; USAID OIG, response to SIGAR data call, 6/10/2024.

State Office of Inspector General–Middle East Regional Operations

State OIG had two ongoing projects this quarter related to Afghanistan.

Review of the Department of State Afghan Special Immigrant Visa Program

This review will be issued as a series of reports in response to requests from multiple congressional committees to review a range of topics regarding the Afghan SIV program.

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance Operations of Evacuations at U.S. Embassies Kabul and Kyiv

This audit will determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance.

United States Agency for International Development Office of Inspector General

USAID OIG had one ongoing performance audit this quarter related to Afghanistan.

Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan

The audit will determine USAID's oversight of implementer efforts to mitigate both security and safety risks and Taliban interference in activities.

سر مفتش ویژه برای بازسازی افغانستان



اداره

سنتز مفتش

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