



April 25, 2022

John G. Arlington  
General Counsel  
Office of the Special Inspector General  
for Afghanistan Reconstruction (SIGAR)  
2530 Crystal Drive  
Arlington, VA 22202-3940

Dear Mr. Arlington:

Thank you for SIGAR's October 1, 2021, letter to Secretary Blinken, Administrator Power, and Secretary Austin requesting information related to five evaluations SIGAR is conducting at the request of the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security. The Department of State and USAID appreciate the opportunity to assist SIGAR with these evaluations and other lines of inquiry in furtherance of SIGAR's vital mandate to audit funds expended on reconstruction efforts in Afghanistan. SIGAR's audits are an important part of Afghanistan-related oversight, which now includes inquiries from agency inspectors general, internal agency after-action reviews, the Afghanistan War Commission established in this year's National Defense Authorization Act, and Congress itself. Our agencies have responded to many of SIGAR's requests for information (RFIs) and for interviews of employees pursuant to these evaluations and continue to provide reconstruction-related data for SIGAR's regular quarterly reports.

SIGAR's enabling statute authorizes it to audit, supervise, and investigate the "programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan." A particular investigation falls within SIGAR's jurisdiction if it concerns "the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out utilizing such funds," § 1229(f)(1). This grant of jurisdiction includes all funds expended through the Afghanistan Security Forces Fund or the Afghanistan Commanders' Emergency Response Program without limitation to expenditures only for reconstruction purposes, § 1229(m)(1)(A), as well as those funds "for the reconstruction of Afghanistan" expended through other provisions of law, § 1229(m)(1)(B). The grant of jurisdiction is not limited to financial audits of the expenditure of the designated funds, but rather authorizes SIGAR to conduct oversight of the programs and activities that utilize such funds. We note that, as part of the 2022 budget process, SIGAR expressly sought an expansion of its statutory mandate from "reconstruction" to "reconstruction, humanitarian, and other development assistance for" Afghanistan. That requested expansion has not been enacted into law and, as such, activities involving humanitarian and development assistance remain outside SIGAR's current mandate.

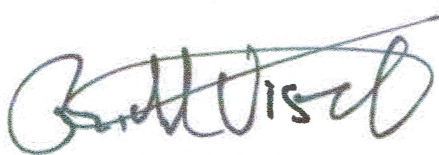
We are writing to ask for clarification regarding several of SIGAR's evaluations that appear to contain within their scope lines of inquiry that would exceed SIGAR's jurisdiction: Evaluation 11, which seeks information related to "the collapse of the Afghan government in August 2021"; Evaluation 15, which



concerns “the potential risk to the Afghan people and civil society since the Taliban regained control of the government in Afghanistan”; Audit 152A, which examines “State’s and USAID’s adherence to guidance issued by OFAC regarding contracting in Afghanistan since September 24, 2021”; and Audit 153A, which pertains to “USAID’s support for emergency food assistance in Afghanistan since FY 2020.” In the requests for information stemming from these reviews, SIGAR has not limited the scope to information related to reconstruction expenditures. Pursuant to these evaluations, SIGAR has, among other things, indicated that SIGAR plans to travel internationally to interview Afghans about their evacuation from Afghanistan and experience in resettlement abroad and sought “copies of any analytical products discussing the non-security factors that contributed to the collapse of the Afghan government, including but not limited to any chronic weaknesses with respect to the governing authority of Afghanistan since 2002” (with a particular interest in “products generated during the run-up to President Biden’s announcement of the full U.S. troop withdrawal in April 2021 and since that time.”). Separately, SIGAR has sought information regarding \$3.5 billion in Afghan Central Bank assets held in the Federal Reserve Bank of New York that will be used for the benefit of the Afghan people, and other topics that may implicate information that falls outside the scope of SIGAR’s mandate to audit.

To be clear, the State Department and USAID remain committed to assisting SIGAR with its important auditing role. Nevertheless, given the apparent attenuation between some of the requests for information and SIGAR’s statutory jurisdiction, we would appreciate additional information regarding the nexus of each RFI sent pursuant to Evaluations 11 and 15, and Audits 152A and 153A, to the funds expended on reconstruction that fall within SIGAR’s statutory authority to investigate. Going forward, it would be helpful if SIGAR would provide the jurisdictional basis for each forthcoming RFI. Further information about SIGAR’s jurisdiction over these matters will help us ensure that the proper oversight authority is investigating the many aspects of the U.S. Government’s role in Afghanistan over the past 20 years. Many of the requests for information from SIGAR address topics that are currently the subject of oversight by other investigative bodies with whom our agencies are already cooperating, including congressional committees and our own Inspectors General, or fall within the purview of the newly established Afghanistan War Commission. De-duplicating these efforts and ensuring that they are handled by duly mandated oversight bodies will guarantee that taxpayer dollars are spent efficiently and that each body’s investigative expertise is put to its best and highest use.

Sincerely,



Richard C. Visek  
Acting Legal Adviser  
Department of State



Margaret L. Taylor  
General Counsel  
USAID