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AFGHANISTAN

MEMORANDUM

DATE: September 18, 2014

TO: John F. Sopko
Special Inspector General for
Afghanistan Reconstruction (SIGAR)

FROM: Sepideh Keyvanshad, Acting Mission Director

SUBJECT: Mission Response to Draft SIGAR Report titled “U.S. Agency for International Development: More than 80 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented” (SIGAR Report 14-X-AR under Code 094A)

REF: SIGAR Transmittal email dated 08/22/2014

USAID would like to thank SIGAR for the opportunity to provide comments to the report titled “U.S. Agency for International Development: More than 80 Percent of All SIGAR Audit and Inspection Report Recommendations Have Been Implemented.” We appreciate the efforts of the audit team and SIGAR’s recognition of the actions taken by USAID to resolve audit recommendations.

USAID/Afghanistan follows Agency policy and procedures for the closure of audit recommendations (Ref: ADS 595.3.1.1 to 595.3.1.6), which take into consideration the need for a thorough review, due process and care required to resolve audit recommendations. While SIGAR requires status updates for financial audits after 60 days, USAID standards for audit resolution are: (a) a management decision within six months of report issuance and (b) completion of final action (such as a Bill of Collection) within one year of making a management decision. In most cases and as noted in subject report, USAID is well within these Agency guidelines.

USAID/Afghanistan will continue making every effort to ensure recommendations are promptly implemented after reports are issued and all recommendations are addressed.