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United States Senate

COMMITTEE ON
HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS

WASHINGTON, DC 20510-6250

December 11, 2017

The Honorable John F. Sopko
Special Inspector General
Office of the Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive
Arlington, VA 22202

Dear Mr. Sopko:

I am writing regarding language included in the FY 2018 National Defense Authorization Act (NDAA) requiring products released by certain inspector general offices to adhere to particular audit standards.

As you are aware, the NDAA included language requiring all products issued by an inspector general (IG) that examine the Afghanistan Security Forces Fund to be conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) or the Quality Standards for Inspection and Evaluation (CIGIE "Blue Book" standards).¹ The provision mandates that an IG secure a waiver from the designated Lead IG in Afghanistan to issue a product not using those standards.²

I worked to modify the requirement the NDAA imposes because the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) has several products that are not audits, inspections, or evaluations, such as Congressional testimony, Office of Special Projects reports, and Quarterly Reports to Congress. As such, GAGAS and Blue Book standards should not apply to them. Nevertheless, this new language in the NDAA seemingly requires SIGAR to secure a waiver from the Lead IG to release each of them. Unfortunately, the language survived.

I have concerns that the provision in the NDAA could undermine SIGAR's independence. If at any time your office feels that the integrity of its oversight is endangered due to the new requirements in the NDAA, please alert me. The work SIGAR does is vital to identifying waste, fraud and abuse to ensure taxpayer dollars are well spent and it is essential that SIGAR's work continue unfettered.

¹ National Defense Authorization Act of 2018, H.R. 2810, Sec. 1521(e) (2017).

² The Department of Defense (DOD) IG is the designated Lead IG for Operation Freedom's Sentinel.

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Sincerely,

A handwritten signature in blue ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" being more prominent and the last name "McCaskill" following in a similar style.

Claire McCaskill
Ranking Member

cc: Ron Johnson
Chairman

Glenn A. Fine
Principal Deputy Inspector General, performing the duties of the Department of Defense
Inspector General