
CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

This appendix cross-references the pages of this Report to the reporting requirements under the Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004 (P.L. 108-106) Sec. 3001, as amended by P.L. 108-375, Sec. 1203, P.L. 109-102, Sec. 599, P.L. 109-364, Sec. 1054, P.L. 109-440, Sec. 2, P.L. 110-28, Sec. 3801, and P.L. 110-181, Sec. 1221 (Table A.1); and the Inspector General Act of 1978 (P.L. 95-452), as amended, 5 U.S.C. app. (Table A.2)

TABLE A.1

CROSS-REFERENCE TO REPORTING REQUIREMENTS UNDER P.L. 108-106 SECTION 3001, AS AMENDED

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
Supervision			
Section 3001(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense.	Report to the Secretary of State and the Secretary of Defense.	All
Duties			
Section 3001(f)(1)	It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Iraq and of the programs, operations, and contracts carried out utilizing such funds, including—	Review appropriated funds. Programs, operations, contracts using appropriated funds.	All App. E
Section 3001(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds;	Review obligations and expenditures of appropriated funds.	App. E
Section 3001(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds;	Review reconstruction activities funded by appropriations.	1-132
Section 3001(f)(1)(C)	The monitoring and review of contracts funded by such funds;	Review contracts using appropriated funds.	Note 1
Section 3001(f)(1)(D)	The monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States, and private and nongovernmental entities;	Review internal and external transfers of appropriated funds.	App. E
Section 3001(f)(1)(E)	The maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such funds.	Maintain audit records.	133-186 App. B
Section 3001(f)(2)	The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duty.	Establish, maintain, and oversee systems, procedures, and controls.	133-186
Section 3001(f)(3)	In addition, the Inspector General shall also have the duties and responsibilities of inspectors general under the Inspector General Act of 1978.	Duties as specified in IG Act.	All
Section 3001(f)(4)(A) (B)&(C)	The Inspector General shall coordinate with, and receive the cooperation of, each of the following: The Inspector General of the Department of State, The Inspector General of the Department of Defense, and The Inspector General of the United States Agency for International Development.	Coordination with IGs of State, DoD, & USAID.	187-197 App. K App. L
Personnel, Facilities, and Other Resources			
Section 3001(h)(4)(A)	Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee.	Expect support as requested.	All
Reports			
Section 3001(i)(1)	Not later than 30 days after the end of each fiscal-year quarter, the Inspector General shall submit to the appropriate committees of Congress a report summarizing for the period of that quarter and, to the extent possible, the period from the end of such quarter to the time of the submission of the report, the activities of the Inspector General and the activities under programs and operations funded with amounts appropriated or otherwise made available to the Iraq Relief and Reconstruction Fund. Each report shall include, for the period covered by such report, a detailed statement of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Iraq, including the following –	Report – 30 days after the end of each calendar quarter. Summarize activities of IG. Detailed statement of all obligations, expenditures, and revenues.	All
Section 3001(i)(1)(A)	Obligations and expenditures of appropriated funds.	Obligations and expenditures of appropriated funds.	26-46 App. E
Section 3001(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Iraq, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program.	Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program.	26-46 App. E

CROSS-REFERENCE TO REPORTING REQUIREMENTS UNDER P.L. 108-106 SECTION 3001, AS AMENDED

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
Section 3001(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of donor funds.	26, 27 App. G
Section 3001(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of funds from seized or frozen assets.	26, 27 App. F
Section 3001(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Iraq.	Operating expenses of agencies or any organization receiving appropriated funds.	App. E
Section 3001(i)(1)(F)	In the case of any contract described in paragraph (2): A contract described in this paragraph is any major contract or other agreement that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Iraq with any public or private sector entity for any of the following purposes: To build or rebuild physical infrastructure of Iraq. To establish or reestablish a political or societal institution of Iraq. To provide products or services to the people of Iraq.	Describes a contract.	Note 1
Section 3001(i)(1)(F)(i)	The amount of the contract or other agreement;	Amount of each contract or other agreement.	Note 1
Section 3001(i)(1)(F)(ii)	A brief discussion of the scope of the contract or other agreement;	Brief discussion of each contract scope.	Note 1
Section 3001(i)(1)(F)(iii)	A discussion of how the contracting department or agency identified, and solicited offers from, potential contractors to perform the contract, together with a list of the potential contractors that were issued solicitations for the offers.	Discussion of how potential contractors were identified, how offers were solicited, and a list of contractors that were issued solicitations.	Note 1
Section 3001(i)(1)(F)(iv)	The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition.	Justification and approval documents for contracts that were not full and open competitions.	Note 1
Section 3001(i)(3)	The Inspector General shall submit to the appropriate committees of Congress semiannual reports meeting the requirements of Section 5 of the Inspector General Act of 1978. The first such report for a year, covering the first six months of the year, shall be submitted not later than July 31 of that year, and the second such report, covering the second six months of the year, shall be submitted not later than January 31 of the following year.	Shall be submitted not later than July 31 of that year, and the second such report.	Complete
Section 3001(i)(4)	The Inspector General shall publish each report under this subsection in both English and Arabic on the Internet website of the Secretary of State and the Secretary of Defense.	SIGIR will take final written report in electronic format, translate and post to website; encourage DoD and DoS to link to SIGIR website.	www.sigir.mil
Section 3001(i)(5)	Each report under this subsection may include a classified annex if the Inspector General considers it necessary.	If necessary, develop a classified annex.	N/A
Report Coordination			
Section 3001(j)	The Inspector General shall also submit each report under subsection (i) to the Secretary of State and the Secretary of Defense.	Submit report to Secretary of State and Secretary of Defense.	4/30/2009

Note 1: This information is not included in this quarterly report. The list of contracts is available at www.sigir.mil.

TABLE A.2

CROSS-REFERENCE TO REPORTING REQUIREMENTS UNDER P.L. 95-452, AS AMENDED

SECTION	STATUTE (INSPECTOR GENERAL ACT OF 1978)	SIGIR ACTION	PAGE #
Section 5(a)(1)	"Description of significant problems, abuses, and deficiencies..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List problems, abuses, and deficiencies from SIGIR audit reports, investigations, and inspections. 	App. H App. K
Section 5(a)(2)	"Description of recommendations for corrective action...with respect to significant problems, abuses, or deficiencies..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List recommendations from SIGIR audit reports. 	App. H App. K
Section 5(a)(3)	"Identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed..."	<ul style="list-style-type: none"> • List all instances of incomplete corrective action from previous semiannual reports. 	App. H
Section 5(a)(4)	"A summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List SIGIR Investigations that have been referred. 	133-186
Section 5(a)(5)	"A summary of each report made to the [Secretary of Defense] under section 6(b)(2)... " (instances where information requested was refused or not provided)	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List instances in which information was refused SIGIR auditors, investigators, or inspectors. 	133-186
Section 5(a)(6)	"A listing, subdivided according to subject matter, of each audit report issued..." showing dollar value of questioned costs and recommendations that funds be put to better use.	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List SIGIR audit reports. 	App. H App. K
Section 5(a)(7)	"A summary of each particularly significant report..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Provide a synopsis of the significant SIGIR audits. 	App. H App. K
Section 5(a)(8)	"Statistical tables showing the total number of audit reports and the total dollar value of questioned costs..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Develop statistical tables showing dollar value of questioned cost from SIGIR audits. 	133-173 App. H
Section 5(a)(9)	"Statistical tables showing the total number of audit reports and the dollar value of recommendations that funds be put to better use by management..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Develop statistical tables showing dollar value of funds put to better use by management from SIGIR audits. 	App. H App. K
Section 5(a)(10)	"A summary of each audit report issued before the commencement of the reporting period for which no management decision has been made by the end of reporting period, an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Provide a synopsis of SIGIR audit reports in which recommendations by SIGIR are still open. 	App. H App. K
Section 5(a)(11)	"A description and explanation of the reasons for any significant revised management decision..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Explain SIGIR audit reports in which significant revisions have been made to management decisions. 	App. H App. K
Section 5(a)(12)	"Information concerning any significant management decision with which the Inspector General is in disagreement..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Explain SIGIR audit reports in which SIGIR disagreed with management decision. 	App. H App. K
Section 5(a)(13)	"Information described under Section 804 [sic] of the Federal Financial Management Improvement Act of 1996..." (instances and reasons when an agency has not met target dates established in a remediation plan)	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Provide information where management has not met targets from a remediation plan. 	133-173 App. H
Section 8(f)(1)	"Information concerning the number and types of contract audits..."	<ul style="list-style-type: none"> • List SIGIR audits that have concerned contract audits. • List pertinent information from IIGC members. 	App. H App. K

IMPACT OF SIGIR OPERATIONS

SIGIR's work impacts many aspects of the U.S. mission in Iraq and the Government of Iraq. To validate the financial or non-financial benefits resulting from SIGIR work, SIGIR requires the staff to document the connection between the benefits reported and the work performed. SIGIR recommendations have enabled U.S. and Iraqi reconstruction management officials to:

- reduce expenditures and improve efficiency and effectiveness
- implement or improve fund and asset controls
- enhance construction quality by ensuring adequacy of design specifications, stopping inadequate construction, and avoiding re-work
- increase potential oil revenue
- avoid waste and unnecessary expenditures

IMPACT OF SIGIR AUDITS

SIGIR reports the financial impact of audits semiannually, as required by law. Through April 30, 2009, SIGIR audits saved and recovered funds of about \$81.60 million and improved the use of \$224.72 million of funds. SIGIR audits also challenged payments of \$14.93 million, including possible duplicate payments, overpayments, or for work that was not completed. Most of the savings result from a SIGIR recommendation that the Defense Contract Audit Agency review contractor invoices for the Iraqi Police Training Program. For a detailed list of these financial impacts, see Table B.1.

APPENDIX B

TABLE B.1

DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Provincial Reconstruction Teams: Developing A Cost-Tracking Process Will Enhance Decision-Making	09-020				Identified issues with tracking PRT costs that would impair the opportunity for the U.S. government to capture relevant historical data for use in decision-making and planning in Afghanistan or other future contingencies.
Opportunities To Improve Processes For Reporting, Investigating, And Remediating Serious Incidents Involving Private Security Contractors In Iraq	09-019				Improved the serious incident reporting, investigating, and remediating processes.
Information On Government Of Iraq Contributions To Reconstruction Costs	09-018				Presented information on GOI contributions to reconstruction.
Need To Enhance Oversight of Theater-Wide Internal Security Services Contracts	09-017				Improved contract administration and oversight.
Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability	09-016				The Iraq asset-transfer program assessments yielded several key lessons learned for other contingency reconstruction operations, such as Afghanistan.
Construction of Primary Healthcare Centers Reported Essentially Complete, But Operational Issues Remain	09-015				Identified issues with cost, outcome, and management of the Primary Healthcare Center project.
Security Forces Logistics Contract Experienced Certain Cost, Outcome, And Oversight Problems	09-014				Facilitated the transfer of maintenance operations to the Iraqi Army. SIGIR identified lessons learned on incorporating an assessment of the risks of increased costs and program failure in any similar force development initiatives.
Provincial Reconstruction Teams' Performance Measurement Process Has Improved	09-013				Identified a need for PRT cost data.
The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary	09-012				Improved use of ISFF funding and provided a structured decision-making approach to ISFF versus GOI funding questions.
Opportunities To Improve Management Of The Quick Response Fund	09-011				Improved program results assessments.
Oversight Of Aegis's Performance On Security Services Contracts In Iraq With The Department Of Defense	09-010				Improved records management, enhanced communications with other coalition members for shared resources.
Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.	09-008				Improved the Government of Iraq's capability to maintain critical oil projects.
Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	09-007				Improved the reporting on reconstruction projects, and for CETI projects, regardless of funding source or agency management, ensured that projects are accurately and adequately reported to the U.S. Ambassador.
Iraq Reconstruction Project Terminations Represent a Range of Actions	09-004		\$16.62		Reinforced the importance of screening contractors against lists of those debarred or suspended from receiving contracts.
Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	09-003			\$0.19	Provided recommendations to improve the overall performance of contractors.
Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC	08-018			\$0.57	

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DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste	08-017				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve the process of transferring assets to the GOI. (See 06-007)
Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program	08-014				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program and contract management—including recoupment of overpayments, challenged invoices, and other funding actions. (See 06-029)
Efforts to Implement a Financial-Management Information System in Iraq	08-007				A companion to 08-001, the audit identifies lessons learned for USAID to move forward in developing a GOI IFMIS.
Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	08-006				Improved program management. Audit recommendations focused on program documentation, sustainment, lessons learned.
Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	08-002				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program and contract management, accountability for government property. (See 06-035)
Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq	08-001				Improved program and contract management.
Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	07-016	\$20.64	\$197.12	\$4.17	
Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	07-015				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management of the PRT. (See 06-034)
Status of the Provincial Reconstruction Team Program Expansion in Iraq	07-014				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management of the PRT. (See 06-034)
Sustainment of the Advanced First Responder Network (Restricted Distribution)	07-013				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management and property accountability within the First Responder program. (See 06-020)
Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	07-011		\$3.18		
Status of U.S. Government Anticorruption Efforts in Iraq	07-007				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management within the Anticorruption program at the U.S. Embassy-Iraq. (See 06-021)
Status of the Advanced First Responder Network	07-002				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management and property accountability within the First Responder program. (See 06-020)
Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	07-001				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program and contract management, accountability for government property. (See 06-035)
Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect Its Energy Infrastructure	06-038				Audit recommendations addressed critical infrastructure integrity challenges and improved program management through capacity to track and analyze inputs.

APPENDIX B

DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Follow-up on SIGIR Recommendations Concerning The Development Fund For Iraq (DFI)	06-036 DFI				Final in a series of reports designed to improve program management and contract administration of DFI funds. (See 05-015)
Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	06-035				Improved program and contract management—including potential LOGCAP-wide improvements. Also LOGCAP-wide improved accountability for government property, including lodging facilities and subsistence.
Status of the Provincial Reconstruction Team Program in Iraq	06-034				Improved program management.
Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	06-033				Improved accountability for ISF weapons.
Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities	06-032				Improved program and management and accuracy ISF support funds reporting.
Management of the Iraqi Interim Government Fund	06-031				Improved accountability for funds; timely, accurate funds status reporting to the GOI.
Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	06-030				One of a series of reports concerning program management and accountability over property within the Healthcare Centers Construction Projects. (See 06-016)
Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support	06-029				Improved program and contract management—including recoupment of overpayments, challenged invoices, and other funding actions.
Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	06-026				Improved program management. Audit recommendations focused on improved program and contract management and accurate reporting.
Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	06-025				One of a series of reports concerning program management and accountability over property within the Healthcare Centers Construction Projects. (See 06-016)
Joint Cash Count - Iraq National Weapons Card Program	06-024				Improved accountability for funds transferred from U.S. officials to a bank account for the GOI.
Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	06-021				Improved program management. Audit recommendations focused on senior leadership, levels of resources, metrics, etc.
Review of the Advanced First Responder Network Project	06-020				Improved program and contract management and improved property accountability. Audit recommendations focused on meeting technical requirements and property accountability.
Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	06-017				Audit recommendations and follow-up reports focused on a single, unified transfer process, improved coordination, timely notification, and adequate sustainment.
Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006	06-016	\$23.30			
Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	06-015			\$2.31	

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DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Management of the Primary Healthcare Centers Construction Projects	06-011				Improved program and contract management, property accountability and accurate reporting.
Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	06-010 DFI	\$1.51		\$3.46	
Review of Task Force Shield Programs	06-009 DFI	\$12.80			Improved property accountability.
Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central	06-008 DFI				Improved cash accountability. Audit recommendations addressed proper storage, retrieval, and contingency planning.
U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	06-007				Audit recommendations and follow-up reports focused on a single, unified transfer process, improved coordination, timely notification, and adequate sustainment.
Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	06-006				Audit recommendations led agency to creation of an IRRF coordinating sustainment office.
Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq	06-005 DFI				One of a series of reports designed to improve program management and contract administration of DFI funds. (See 05-015)
Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	06-003				Improved program management and accuracy of IRRF status reporting.
Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	06-002				Improved IRRF program management.
Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	06-001				Audit recommendations led to improved IRMS systems development and documentation.
GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	05-028				Audit recommendations led agency to creation of an IRRF coordinating sustainment office.
Methodologies for Reporting Cost-to-complete Estimates	05-027				Improved program management and accuracy of reporting to the Congress.
Management of the Commander's Emergency Response Program for Fiscal Year 2005	05-025				Improved program management of appropriated funds.
Management of Rapid Regional Response Program Contracts in South-Central Iraq	05-023 DFI				One of a series of reports designed to improve program management and contract administration of DFI funds. (See 05-015)
Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	05-022				Improved IRRF program management and protection of U.S. reconstruction investment.
Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting	05-021				Improved program management and accuracy of reporting to the Congress.
Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library	05-020 DFI	\$0.15			This audit report is one of a series of reports to improve controls over cash, contract management, and grant management for the CPA South-Central Region. (See 05-015)

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APPENDIX B

DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	05-018				Improved contract management and administration.
Award Fee Process for Contractors Involved in Iraq Reconstruction	05-017 DFI		\$7.80		
Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	05-016 DFI			\$1.30	This audit report is one of a series of reports to improve controls over cash, contract management, and grant management for the CPA South-Central Region. (See 05-015)
Management of Rapid Regional Response Program Grants in South-Central Iraq	05-015 DFI			\$2.70	This was the first in a series of audits to improve compliance with applicable guidance and control and accountability for Development Fund for Iraq cash assets and expenditures.
Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command – Iraq on the Audit of the Award Fee Process	05-010				Improved contract management and administration.
Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	05-009				Improved accuracy of contract administration information.
Administration of Contracts Funded by the Development Fund of Iraq	05-008 DFI			\$0.04	
Administration of Iraq Relief and Reconstruction Fund Contract Files	05-007				Improved contract administration and management.
Control of Cash Provided to South-Central Iraq	05-006 DFI				Improved contract administration and accountability.
Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited	05-005				Improved contract administration and program management.
Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	05-004 DFI				Improved controls over payroll.
Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	05-002				Improved accountability over property.
Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award	04-013	\$5.00		\$0.19	Improved contract administration and transparency.
Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	04-011 DFI				Improved accountability over property.
Coalition Provisional Authority Control Over Seized and Vested Assets	04-008				Improved accountability over non-cash assets.
Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	04-007				Improved the CPA's internal controls over the transfer of cash.
Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	04-004				Improved contract administration and program management.
Federal Deployment Center Forward Operations at the Kuwait Hilton	04-003 DFI	\$18.20			Improved economy and efficiency and contract administration.
Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad	04-002				Improved CPA's control over and insight into the number of civilians assigned to CPA in Baghdad, including both U.S. Government and contractor personnel.
Coalition Provisional Authority Coordination of Donated Funds	04-001				Improved transparency and accountability for donor funds.
Total		\$81.60	\$224.72	\$14.93	

Impact of SIGIR Investigations

SIGIR investigators have recovered or seized assets valued at more than \$35.04 million as a result of court-ordered restitution and forfeiture. Investigators also prevented about \$3.8 million of incurred cost by alerting contracting officers to improper contracts. For details, see Table B.2.

These impacts are the result of investigative actions from 414 open, closed, or referred cases. Seized funds were recovered from subjects

identified in ongoing and closed SIGIR investigations. Recoveries are documented from fraudulent payments and seizures of unaccounted-for cash. Property seizures reflect the assessed value of currently seized assets purchased with illegally obtained funds and recovered in criminal investigations.

TABLE B.2

DETAIL OF FINANCIAL-RELATED IMPACT OF SIGIR INVESTIGATIONS

\$ MILLIONS

	COURT-ORDERED RESTITUTION/FORFEITURE	COST AVOIDANCE
Total	\$35.04	\$3.8

Note: Numbers are provided in aggregate. Individual tracking is done on a case level and maintained by SIGIR AIG for Investigations.

CROSS-REFERENCE OF SIGIR BUDGET TERMS

The Special Inspector General for Iraq Reconstruction (SIGIR) collects and presents funding data from different sources. This appendix cross-references budget terms associated with IRRE, ISFF, ESF, CERP, INL, as well as international support for Iraq reconstruction.

SIGIR TERMINOLOGY						
SOURCE TERMINOLOGY						
FUND TYPE	Appropriation	Allocation	Obligation	Expenditure	Disbursement	SOURCE
IRRF 2	Appropriation	Allocation	Obligation	Disbursement	Disbursement	U.S. Embassy, response to SIGIR data call
ISFF FY 2005 - FY 2008	Appropriation	Available	Obligation	Disbursement	Disbursement	OSD, response to SIGIR data call
ESF FY 2003 Base and Supplemental, ESF FY 2006 Supplemental, ESF FY 2006 State, ESF FY 2007 Supplemental and Continuing Resolution, ESF FY 2008, ESF FY 2009	Appropriation	Allocation	Obligation	Expenditure	Disbursement	GRD, response to SIGIR data call; USAID, response to SIGIR data call; ITAO, response to SIGIR data call
	Appropriation	Amount	Commitment/Obligation	Disbursement	Disbursement	ITAO, <i>Essential Indicators Report</i>
CERP FY 2004 - FY 2009	Appropriation	Funding	Obligation	Disbursement	Disbursement	OSD, response to SIGIR data call
INL	N/A	Allotment	Obligation	Liquidations	Liquidations	INL, response to SIGIR data call
International Support for Iraq Reconstruction	N/A	N/A	Commitment	Disbursement	Disbursement	Development Assistance Database (www.mop-iraq.org/dad)

SECTOR CROSS-REFERENCE

This appendix provides a cross-reference of how sectors funded by the Iraq Relief and Reconstruction Funds (IRRF 1 and IRRF 2), the Iraq Security Forces Fund (ISFF), the Economic Support Fund (ESF), and the Commander's Emergency Response Program (CERP) relate to the SIGIR-defined reconstruction areas and sectors.

TABLE D.1

SECTOR CROSS-REFERENCE

Area	Sector	Fund	Source Classification
Economy	Economic Governance	CERP	Economic, Financial, and Management Improvements
		ESF	Economic Governance II, Policy & Regulatory Reforms
		IRRF 1	Technical Assistance
		IRRF 1	Technical Assistance/Training
		IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Banking System Modernizations
		IRRF 2	Private Sector Development - Institutional Reforms
		IRRF 2	Private Sector Development - Iraq Debt Forgiveness
		IRRF 2	Private Sector Development - Market-Based Reforms
		Private Sector Development	CERP
	ESF		Infrastructure Security Protection (ISP) - Private Sector Development
	ESF		Inma
	ESF		Izdihar
	ESF		PEG
	ESF		Targeted Development Program
	IRRF 1		Expand Economic Opportunity
	IRRF 2		Private Sector Development - Agriculture
	IRRF 2		Private Sector Development - Business Skills Training
	IRRF 2		Private Sector Development - Expand Network of Employment Centers
	IRRF 2	Private Sector Development - Micro-Small-Medium Enterprises	
IRRF 2	Private Sector Development - Vocational Training		

Continued on the next page.

SECTOR CROSS-REFERENCE

Area	Sector	Fund	Source Classification		
Governance	Capacity Development	CERP	Civic Support Vehicles		
		ESF	Community Stabilization Program		
		ESF	Ministerial Capacity Development		
		ESF	National Capacity Development		
		ESF	PRT/PRDC		
		ESF	PRT/QRF		
		IRRF 1	Administrative Expenses		
		IRRF 1	Improve Efficiency and Accountability of Government		
		IRRF 1	Office of Transition Initiatives		
		IRRF 1	Program Support and Development of Gulf Region		
		IRRF 2	Administrative Expenses - Administrative Expenses for U.S. Mission to Iraq		
		IRRF 2	Administrative Expenses - USAID		
		IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Ministerial Capacity Building		
		Democracy and Civil Society		ESF	Community Action Program
				ESF	Democracy and Civil Society
ESF	Local Governance Program				
IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Civic Programs				
IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Governance				
IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Democracy Building Activities				
Humanitarian Relief		CERP	Food Production & Distribution		
		CERP	Other Humanitarian and Reconstruction Projects		
		ESF	Iraqi Refugees (Jordan)		
		ESF	Marla Ruzicka Iraq War Victims Fund (transferred to IRRF)		
		IRRF 1	Food Aid: Office of Food for Peace		
		IRRF 1	Humanitarian Demining		
		IRRF 1	Relief Efforts		
		IRRF 1	Relief: Office of Foreign Disaster Assistance		
		IRRF 1	Support Education, Health, and Social Services		
		IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Migration & Refugee Assistance		
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Demining		
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Marla Ruzicka WVF		
		IRRF 2	Security & Law Enforcement - Commanders' Humanitarian Relief & Reconstruction		
		Public Services		CERP	Civic Cleanup Activities
CERP	Civic Infrastructure Repair				
CERP	Education				
CERP	Health Care				
ESF	O & M Sustainment - Health				
ESF	Plant-Level Capacity Development & Technical Training - Health				
IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Education				
IRRF 2	Health Care - Equipment Procurement and Modernization				
IRRF 2	Health Care - Nationwide Hospital and Clinic Improvements				
IRRF 2	Health Care - Pediatric Facility in Basra				
IRRF 2	Health Care - Pediatric Facility in Basra II				
IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Fire Service				
IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Public Safety Training and Facilities				
IRRF 2	Water Resources & Sanitation - Other Solid Waste Management				
ISFF	Prosthetics Clinic				

Continued on the next page.

SECTOR CROSS-REFERENCE

Area	Sector	Fund	Source Classification
Infrastructure	Electricity	CERP	Electricity
		ESF	Infrastructure Security Protection (ISP) - Electrical
		ESF	O & M Sustainment - Electricity
		ESF	Plant-Level Capacity Development & Technical Training - Electrical
		IRRF 1	Restore Iraq Electricity (RIE)
		IRRF 2	Electric Sector - Automated Monitoring and Control System
		IRRF 2	Electric Sector - Generation
		IRRF 2	Electric Sector - Network Infrastructure
		IRRF 2	Electric Sector - Security
		IRRF 2	Electric Sector - Transmission
General Infrastructure		ESF	Infrastructure Security Protection (ISP) - Buildings
		ESF	O & M Sustainment - Buildings
		IRRF 1	Restore Economically Critical Infrastructure
		IRRF 2	Roads, Bridges, & Construction - Public Buildings Construction and Repair
Oil and Gas		ESF	Infrastructure Security Protection (ISP) - Oil
		IRRF 1	Restore Iraq Oil (RIO)
		IRRF 2	Oil Infrastructure - Emergency Supplies of Refined Petroleum Products
		IRRF 2	Oil Infrastructure - Infrastructure
Transportation and Communications		CERP	Telecommunications
		CERP	Transportation
		ESF	O & M Sustainment - Transportation and Communications
		ESF	Plant-Level Capacity Development & Technical Training - Communication
		ESF	Plant-Level Capacity Development & Technical Training - Transportation
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - National Security Communications Network
		IRRF 2	Roads, Bridges, & Construction - Roads & Bridges
		IRRF 2	Transportation & Telecommunications Projects - Civil Aviation
		IRRF 2	Transportation & Telecommunications Projects - Consolidated Fiber Network
		IRRF 2	Transportation & Telecommunications Projects - Iraqi Communications Operations
		IRRF 2	Transportation & Telecommunications Projects - Iraqi Communications Systems
		IRRF 2	Transportation & Telecommunications Projects - Iraqi Telecom and Postal Corporation
		IRRF 2	Transportation & Telecommunications Projects - Railroad Rehab and Restoration
IRRF 2	Transportation & Telecommunications Projects - Umm Qasr Port Rehab		
Water and Sanitation		CERP	Water & Sanitation
		ESF	Infrastructure Security Protection (ISP) - PW & Water
		ESF	O & M Sustainment - PW & Water
		ESF	Plant-Level Capacity Development & Technical Training - PW & Water
		IRRF 2	Water Resources & Sanitation - Basra Channel Flushing
		IRRF 2	Water Resources & Sanitation - Dam Repair, Rehab, and New Construction
		IRRF 2	Water Resources & Sanitation - Irrigation and Drainage Systems
		IRRF 2	Water Resources & Sanitation - Major Irrigation Projects
		IRRF 2	Water Resources & Sanitation - Potable Water
		IRRF 2	Water Resources & Sanitation - Pumping Stations and Generators
		IRRF 2	Water Resources & Sanitation - Sewerage
		IRRF 2	Water Resources & Sanitation - Umm Qasr to Basra Water Pipeline and Treatment Plant
		IRRF 2	Water Resources & Sanitation - Water Conservation

Continued on the next page.

SECTOR CROSS-REFERENCE

Area	Sector	Fund	Source Classification
Security and Justice	ISF Equipment and Transportation	IRRF 2	Security & Law Enforcement - Equipment
		IRRF 2	Security & Law Enforcement - IAF Equipment
		ISFF	Equipment and Transportation
ISF Infrastructure	ISF Infrastructure	IRRF 2	Security & Law Enforcement - Facilities
		IRRF 2	Security & Law Enforcement - IAF Facilities
		ISFF	Infrastructure
ISF Sustainment	ISF Sustainment	ISFF	Sustainment
ISF Training and Operations	ISF Training and Operations	IRRF 2	Security & Law Enforcement - Border Enforcement
		IRRF 2	Security & Law Enforcement - Facilities Protection Service
		IRRF 2	Security & Law Enforcement - IAF Training and Operations
		IRRF 2	Security & Law Enforcement - Operations and Personnel
		IRRF 2	Security & Law Enforcement - Police Training and Technical Assistance
		ISFF	Lift and Sustain
		ISFF	Training and Operations
Other Security	Other Security	CERP	Battle Damage
		CERP	Condolence Payments
		IRRF 2	Security & Law Enforcement - Focused Stabilization
		IRRF 2	Security & Law Enforcement - Iraqi Security Forces Quick Response Program
		IRRF 2	Security & Law Enforcement - Nonproliferation and Export Control & Border Security
		IRRF 2	Security & Law Enforcement - Post Conflict Reintegration
		ISFF	Disarmament, Demobilization, and Reintegration
		ISFF	Quick Response Fund
Rule of Law	Rule of Law	CERP	Detainee Release Payments
		CERP	Law & Governance
		CERP	Protective Measures
		ESF	Regime Crimes Liaison Office
		IRRF 1	First Response Network/DILS
		IRRF 1	Law Enforcement
		IRRF 1	Police/Prison Programs
		IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Human Rights
		IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Property Claims Tribunal
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Facilities Repair
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Investigations of Crimes Against Humanity
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Judicial Security and Facilities
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Other Technical Investigative Methods
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Penal Facilities
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Reconstruction and Modernization of Detention Facilities
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Rule of Law in Iraq
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - U.S. Institute of Peace (USIP)
		IRRF 2	Justice, Public Safety Infrastructure, & Civil Society - Witness Protection Program
		ISFF	Detainee Ops
		ISFF	Detainment Centers Iraqi Corrections Officers
ISFF	Rule of Law Complexes		
ISFF	Theater Internment Facilities Reintegration Center		

U.S. APPROPRIATED FUNDS

This appendix provides a brief description and accounting of the largest accounts appropriated for Iraq relief and reconstruction under these laws:

P.L. 108-7, February 20, 2003
 P.L. 108-11, April 16, 2003
 P.L. 108-106, November 6, 2003
 P.L. 108-287, August 5, 2004
 P.L. 109-13, May 11, 2005
 P.L. 109-102, November 14, 2005
 P.L. 109-148, December 30, 2005
 P.L. 109-234, June 15, 2006
 P.L. 109-289, September 29, 2006
 P.L. 110-28, May 25, 2007
 P.L. 110-92, P.L. 110-116, P.L. 110-137,
 P.L. 110-149, December 21, 2007
 P.L. 110-161, December 26, 2007
 P.L. 110-252, June 30, 2008

The first section of this appendix provides a brief history and summary of each fund, and the second section provides the status of funding.

Summaries of U.S. Appropriated Funds

Iraq Relief and Reconstruction Fund 1 and Other Funding under P.L. 108-11

The first U.S. appropriation specifically for the relief and reconstruction of Iraq occurred in April 2003. The Congress passed P.L. 108-11, creating the Iraq Relief and Reconstruction Fund (IRRF 1). Through IRRF 1, \$2.475 billion was made available to the U.S. Agency for International Development (USAID), Department of Defense

(DoD), Department of State (DoS), Department of Treasury (Treasury), and U.S. Trade and Development Agency (USTDA).

Initially, IRRF 1 reconstruction managers were focused on the immediate humanitarian needs of post-conflict environments and addressing the rehabilitation and reconstruction of Iraq.¹ IRRF 1 was intended to provide a rapid, short-term infusion of funds to help jumpstart the recovery of Iraq in the post-conflict period. To address this focus, most funding was apportioned to USAID (71.2%), followed by DoD (22.8%), DoS (5.5%), Treasury (0.3%), and USTDA (0.2%).

IRRF 1 funds expired in September 2004; however, an account balance remains available to make legitimate obligation adjustments, to document previously unrecorded obligations, and to make upward adjustments in previously under-recorded obligations.

USAID's IRRF 1 programs, funded by \$1.617 billion, are now complete. The major program areas are an extension of the overall goals of the fund:

- Restore Economically Critical Infrastructure
- Improve Efficiency and Accountability of Government
- Support Education, Health, and Social Services Relief: Office of Foreign Disaster Assistance Office of Transition Initiatives (OTI), Expand Economic Opportunity

DoD is the second-largest implementer of IRRF 1 funds, apportioned \$518.28 million. Nearly all of these funds have been obligated, and

\$517.94 million has been expended.² The agency administered programs to aid in the restoration of critical infrastructure, including:

- Restore Iraqi Electricity (RIE)
- Restore Iraqi Oil (RIO)
- First Responder Network/DIILS

The Gulf Region Division (GRD) reported that many of the projects started under the IRRF 1 were subsumed by IRRF 2 programs. Therefore, outputs and outcomes from the IRRF 1 are covered by the stated outputs and outcomes of IRRF 2 programs.³

DoS was apportioned just more than \$125 million of the IRRF 1, and all of these monies have been obligated. As of December 31, 2008, just more than \$116 million had been expended.⁴ IRRF 1 expenditures by DoS were largely for rule-of-law efforts, including:⁵

- Police/Prison Programs: Reconstruction and Modernization of Detention Facilities
- Relief Efforts: Migration and Refugee Assistance
- Law Enforcement: Bureau of International Security and Nonproliferation and Bureau of International Narcotics and Law Enforcement Affairs (INL)
- Humanitarian Demining: minefield and battle-area clearance operations

All of Treasury's \$6 million apportionment has been obligated for technical assistance. As of December 31, 2008, more than \$5 million had been expended.⁶ The USTDA was apportioned \$4.9 million via the IRRF 1. As of December 31,

2008, it had obligated all of its IRRF 1 funding and expended \$4.7 million to provide economic-related assistance and capacity development for Iraqi officials.

Other Funds under P.L. 108-11

P.L. 108-11 also created the Natural Resources Risk Remediation Fund (NRRRF) and made \$489 million available "for expenses necessary, in and around Iraq, to address emergency fire fighting, repair of damage to oil facilities and related infrastructure."

Funds for the daily operations of the Coalition Provisional Authority (CPA) were made available as well. In November 2003, P.L. 108-106 made more substantial funding available for CPA, and although it ceased operations on June 28, 2004, contractual payment of obligations resulting from contracts awarded during its tenure are still being fulfilled. Most of the funds (55%) allocated in P.L. 108-11 were used for the rehabilitation of Iraqi infrastructure—primarily oil production and electricity generation. Other major uses include humanitarian relief, governance initiatives, and health and social services.

Iraq Relief and Reconstruction Fund 2 under P.L. 108-106

Under P.L. 108-106, \$18.439 billion in funds were made available to further support U.S. agencies managing the reconstruction effort. After assessing the state of Iraq's infrastructure, the United States set additional priorities for IRRF 2 projects in core areas to address years of critical neglect, entailing large projects in the oil,

electricity, and water sectors. The act mandates specific funding totals by sector, with limitations on the transfer of funds among sectors and guidelines for congressional approval of larger modifications.

Apportioned funds are restricted to six departments or agencies: DoD, DoS, USAID, Treasury, the U.S. Institute of Peace (USIP), and Department of Health and Human Services (HHS). DoD oversees the largest percentage of IRRF 2—more than \$13 billion of the total.⁷

On September 30, 2008, authority for obligating funds for new projects under the IRRF 2 expired. To date, more than \$18.03 billion has been obligated, and \$17.44 billion has been expended for reconstruction efforts in Iraq. All unobligated funds remain available only for modifications and adjustments to existing contract obligations.⁸

Commanders' Assistance Programs

Military assistance programs continue to play a vital role in the reconstruction of Iraq. In an insecure environment, area commanders can develop the necessary relationships with Iraqi civic leaders to initiate crucial local projects.

Commander's Emergency Response Program

Since May 2003, the Commander's Emergency Response Program (CERP) has been used to produce targeted local relief and reconstruction efforts throughout Iraq. Initially, CPA created the fund with seized Iraqi assets and oil revenue from the Development Fund for Iraq (DFI). By late 2003, the Congress began to appropriate U.S.

funds to these projects—the most recent, in June 2008.

Unlike the large-scale infrastructure work funded by the IRRF 2, CERP projects were intended to be smaller and more responsive to the immediate priorities of maneuver commanders.⁹ The Multi-National Corps-Iraq (MNC-I), which coordinates use of the CERP, issues guidance for the selection and use of the funds in its publication *Money as a Weapons System* (MAAWS). Included in MAAWS, MNC-I publishes the CERP Standard Operating Procedures (SOP) for proposing projects, awarding contracts, and managing activities.¹⁰ The SOP indicates that key elements for project selection are speed of execution, ability to employ Iraqis, benefit to the Iraqi people, and visibility to the community.¹¹

TABLE E.1

U.S. APPROPRIATIONS TO THE CERP

\$ MILLIONS

APPROPRIATION	DATE	AMOUNT
P.L. 108-287	8/5/2004	\$140
P.L. 109-13	5/11/2005	\$718
P.L. 109-148	12/30/2005	\$499.5
P.L. 109-234	6/15/2006	\$198
P.L. 109-289	9/29/2006	\$400
P.L. 110-28	5/25/2007	\$348.4
P.L. 110-161	12/26/2007	\$370
P.L. 110-252	6/30/2008	\$910.8
Total		\$3,584.8

The CERP was initially intended primarily for small-scale projects that would benefit the local population.¹² These projects often supplement the long-term benefits produced by large infrastructure projects and reinforce economic efforts on a local level.¹³ Overall funding trends are consistent with these priorities; however, the use of CERP funds has evolved both numerically and categorically.

In addition, the GOI funded a similar CERP-equivalent program, which is executed from GOI funds through the U.S.-administered CERP mechanisms. For appropriations to the CERP, see Table E.2.

Commanders Humanitarian Relief and Reconstruction Program and Iraqi Interim Government Fund

In 2004, Iraq’s governing body established the Iraqi Interim Government Fund (IIGF), with \$136 million from the DFI, to support U.S. military commanders in responding to the urgent humanitarian relief and reconstruction requirements of the local population in their areas of responsibility. In response to an Iraqi demand to match the IIGF, a separate program—the Commanders Humanitarian Relief and Reconstruction Program (CHRRP)—was created with \$86 million of the IRRF 2.

The Multi-National Force-Iraq (MNF-I) maintains IIGF and CHRRP funding. Iraqi government projects must be selected from a project list approved by the Iraqis and MNF-I.

Economic Support Fund (ESF)

Since 2003, the U.S. Congress has appropriated nearly \$3.74 billion to the Economic Support Fund (ESF). The ESF is a bilateral economic assistance account for use by U.S. allies and countries in democratic transition to promote U.S. foreign policy objectives.¹⁴ “Funding to the ESF was intended to continue programs to sustain U.S.-funded infrastructure and to support democracy, governance, civil society, economic policy reform, private sector, and agriculture programs.”¹⁵

Several ESF programs are continuing work that was started with funding from the IRRF. They address work to stabilize communities, provide support to the victims of violence, and fund critical sustainment work to protect the U.S. investment allocated to infrastructure construction.

DoS is responsible for managing project identification, priorities, requirements, and funding for ESF projects. Under policy guidance from DoS, USAID and the Gulf Region Division

TABLE E.2

U.S. APPROPRIATIONS TO THE ESF

\$ MILLIONS

APPROPRIATION	DATE	AMOUNT
P.L. 108-7	2/20/2003	\$40
P.L. 108-11	4/16/2003	\$10
P.L. 109-102	11/14/2005	\$60
P.L. 109-234	6/15/2006	\$1,485
P.L. 110-28	5/25/2007	\$1,478
P.L. 110-92, 110-116, 110-137, 110-149	12/26/2007	\$123
P.L. 110-161	12/21/2007	\$15
P.L. 110-252	6/30/2008	\$527
Total		\$3,738

(GRD) of the U.S. Army Corps of Engineers implement most ESF programs. As the primary executing agencies, GRD and USAID received approximately 89% of ESF allocations.

ESF program funding is aligned with security, economic, and political objectives:

- The **security track** receives the largest allocation of funds, about 48%, to strengthen the coordination between the GOI and local groups and assist in securing critical infrastructure to improve the GOI's ability to deliver essential services.
- The **economic track** receives 16% of ESF funding, promoting development through sustainment of assets, training programs, increased access to finance, and other economic and capacity-building activities.
- The **political track** receives 36% of total funding, assisting the GOI in strengthening core ministry functions and supporting governance-building initiatives.

For a list of appropriations to the ESF, see Table E.3.

Iraq Security Forces Fund (ISFF)

On May 11, 2005, the Congress authorized creation of the Iraq Security Forces Fund (ISFF) in P.L. 109-13. Administered by DoD, the ISFF is now the second-largest U.S. reconstruction fund created for Iraq. This fund allows the Commander, Multi-National Security Transition Command-Iraq (MNSTC-I), to provide assistance to the Iraqi Security Forces (ISF).

The ISF is made up of the Police Service, the National Police, and the Directorate of Border Enforcement, under the Ministry of Interior; the

Ground Forces (Army), the Navy, and the Air Force; and Support Forces, under the Ministry of Defense; and the Special Operations Forces under the Counter-Terrorism Bureau. ISFF projects support the ISF—through the Ministry of Defense (MOD) and Ministry of Interior (MOI)—with equipment, supplies, services, and training, as well as repair, renovation, and construction of facilities and infrastructure.¹⁶ Approximately 96% of ISFF obligations fund four primary sub-activities:¹⁷

Equipment and Transportation
Training and Operations
Infrastructure
Sustainment

A small portion of ISFF funding is also divided among these programs:¹⁸

- Quick Response Fund¹⁹
- Detainee Operations
- Lift and Sustain²⁰
- Disarmament, Demobilization, and Reintegration
- Prosthetics

TABLE E.3

U.S. APPROPRIATIONS TO THE ISFF

\$ MILLIONS		
APPROPRIATION	DATE	AMOUNT
P.L. 109-13	5/11/2005	\$5,490
P.L. 109-234	6/15/2006	\$3,007
P.L. 109-289, P.L. 110-28	9/26/2006, 5/25/2007	\$5,542
P.L. 110-161	12/21/2007	\$1,500
P.L. 110-252	6/30/2008	\$2,500
Total		\$18,039

Just more than 35% of all U.S. reconstruction funding has been appropriated to the ISFF. For a list of these appropriations, see Table E.4.

Status of Funding

SIGIR compiled data on the sources, uses, and status of Iraq reconstruction funds from the Defense Finance and Accounting Service, USACE, DoS, USAID, Treasury, DoD, Washington Headquarters Service (WHS), MNC-I, USTDA, Iraq Transition Assistance Office (ITAO), Overseas Private Investment Corporation (OPIC), USIP, DoJ, and Corps

of Engineers Financial Management System. SIGIR analyzed the data for reasonableness and consistency across sources of data to the extent practical but did not independently validate the data. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of sources and uses of funds in this Report is a reasonable compilation of the status of Iraq relief and reconstruction funding through March 31, 2009 (unless an alternative date is noted).

Endnotes

- 1 P.L. 108-11, Emergency Wartime Supplemental Appropriations Act, 2003, 4/16/2003.
- 2 USAID, response to SIGIR data call, 1/12/2009; GRD, response to SIGIR data call, 10/6/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 10/10/2008.
- 3 GRD, response to SIGIR data call, 3/20/2008.
- 4 USAID, response to SIGIR data call, 1/12/2009; GRD, response to SIGIR data call, 10/6/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 10/10/2008.
- 5 DoS, *Section 2207 Report*, 12/2004; DoS, *Section 2207 Report*, 1/2008.
- 6 USAID, response to SIGIR data call, 1/12/2009; GRD, response to SIGIR data call, 10/6/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 10/10/2008.
- 7 P.L. 108-106, Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 11/6/2003.
- 8 Embassy, response to SIGIR data call, 4/13/2009.
- 9 MNC-I, *Money as a Weapon System*, 6/2007, p. 9.
- 10 MNC-I, *Money as a Weapon System*, 6/2007, Appendix C.
- 11 MNC-I, *Money as a Weapon System*, 6/2007, p. C4.
- 12 SIGIR Audit 08-006, "Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects," 1/25/2008.
- 13 MNC-I, *Money as a Weapon System*, 6/2007, Appendix C.
- 14 <http://www.usaid.gov/policy/budget/cbj2007/an/esf.html>
- 15 GAO, Iraq: Reconstruction Assistance, Updated 11/12/2007.
- 16 P.L. 109-13, Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief, 5/11/2005.
- 17 SIGIR is using MNSTC-I's classification of these topics as sub-activity groups.
- 18 MNSTC-I, response to SIGIR data call, 4/12/2008. Note: ISFF has also been used to fund the quick response fund and disarmament, demobilization, and reintegration. However, the most recent data sent by MNSTC-I does not include these funds.
- 19 The ESF program also has a program called the Quick Response Fund. This program differs from the ISFF's Quick Response Fund, which primarily supports projects for the ISF.
- 20 Lift and Sustain refers to ISFF funding that goes toward supporting Iraq's counterinsurgency efforts, including food, fuel, and other logistical support services.

SUMMARY OF TABLES

TABLE REFERENCE	RELATED FUND	DESCRIPTION
E-4	NRRRF, IRRF 1, Non-IRRF, and IFF	Status of Supplemental Appropriation, P.L. 108-11
E-5	IRRF 1	Status of P.L. 108-11 IRRF 1 Funds by Program and by USAID Strategic Objectives
E-6	Non-IRRF 1	Status of P.L. 108-11 Non-IRRF 1 Funds by Program and by USAID Strategic Objectives
E-7	CERP	CERP Projects by Type for FY 2004 and FY 2005
E-8	CERP	CERP Projects by Type for FY 2006 and FY 2007
E-9	CERP	CERP Projects by Type for FY 2008 and FY 2009
E-10	CHRRP and IIGF	CHRRP and IIGF Funding
E-11	IRRF 2	Funding Status of the IRRF 2
E-12	ISFF	Financial Status of Iraq Security Forces Fund (FY 2005)
E-13	ISFF	Financial Status of Iraq Security Forces Fund (FY 2006)
E-14	ISFF	Financial Status of Iraq Security Forces Fund (FY 2007)
E-15	ISFF	Financial Status of Iraq Security Forces Fund (FY 2008)
E-16	ESF	Financial Status of Economic Support Fund (FY 2006)
E-17	ESF	Financial Status of Economic Support Fund (FY 2007)
E-18	ESF	Financial Status of Economic Support Fund (FY 2008)

TABLE E.4

STATUS OF SUPPLEMENTAL APPROPRIATION, P.L. 108-11,
AS OF 3/31/2009

\$ MILLIONS

SOURCE	AGENCY	APPORTIONED	OBLIGATED	EXPENDED
NRRRF	DoD	\$800.65	\$800.65	\$800.65
IRRF 1	USAID	1,616.99	1,606.46	1,604.48
	DoD	518.27	518.26	517.94
	DoS	125.35	125.35	116.74
	Treasury	6.00	6.00	5.01
	USTDA	4.71	4.71	4.70
	Subtotal		2,271.32	2,260.78
Non-IRRF P.L. 108-11	USAID	482.05	462.26	461.11
	DoS	66.00	66.00	60.40
	Subtotal	548.05	528.26	521.51
IFF	CPA-OPS	N/A	433.15	409.17
	New Iraqi Army	51.20	51.20	49.80
	Subtotal	51.20	484.35	458.97
Total		\$3,671.22	\$4,074.04	\$4,030.00

Note: DoS data is as of 3/31/2007. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. Numbers affected by rounding. Data not formally reviewed or audited.

Sources: USAID, response to SIGIR data call, 4/18/2009; GRD, response to SIGIR data call, 10/6/2008, 2008; U.S. Treasury, response to SIGIR data call, 1/5/2009; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, 10/1/2008; DFAS, response to SIGIR data call, 10/10/2008.

TABLE E.5

**STATUS OF P.L. 108-11 IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 3/31/2009**

\$ MILLIONS

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Restore Economically Critical Infrastructure	\$1,124.41	\$1,114.49	\$1,112.67
	Improve Efficiency and Accountability of Government	174.71	174.71	174.71
	Support Education, Health, and Social Services	118.48	118.16	118.16
	Relief: Office of Foreign Disaster Assistance	43.47	43.27	43.11
	Office of Transition Initiatives	57.48	57.42	57.42
	Expand Economic Opportunity	65.90	65.90	65.90
	Program Support and Development of Gulf Region	18.00	18.00	18.00
	Administrative Expenses	14.54	14.51	14.51
	Subtotal	1,616.99	1,606.46	1,604.48
DoD	Restore Iraq Electricity (RIE)	299.93	299.92	299.92
	Restore Iraq Oil (RIO)	165.04	165.04	165.04
	First Responder Network/DIILS	53.30	53.30	52.98
	Subtotal	518.27	518.26	517.94
DoS	Police/Prison Programs	61.50	61.50	56.21
	Relief Efforts	26.98	26.98	26.90
	Law Enforcement	24.60	24.60	21.36
	Humanitarian Demining	12.27	12.27	12.27
	Subtotal	125.35	125.35	116.74
Treasury	Technical Assistance	6.00	6.00	5.01
	Subtotal	6.00	6.00	5.01
U.S. Trade and Dev. Agency	Technical Assistance/Training	4.71	4.71	4.70
	Subtotal	4.71	4.71	4.70
Total IRRF 1 Funds		\$2,271.32	\$2,260.78	\$2,248.87

Note: DoS data is as of 3/31/2007. Data not formally reviewed or audited. Numbers affected by rounding.

Sources: USAID, response to SIGIR data call, 4/8/2009; U.S. Treasury, response to SIGIR data call, 1/5/2009; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, 4/5/2007; DFAS, response to SIGIR data call, 1/9/2008.

TABLE E.6
STATUS OF P.L. 108-11 NON-IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 3/31/2009

\$ MILLIONS

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Food Aid: Office of Food for Peace	\$242.88	\$242.84	\$242.62
	Improve Capacity of National Government	21.19	21.19	21.19
	Restore Economically Critical Infrastructure	42.78	24.09	24.09
	Support Education, Health, and Social Services	34.00	33.78	33.78
	Relief: Office of Foreign Disaster Assistance	72.14	71.63	70.95
	Operating Expenses	23.32	23.32	23.32
	Program Support and Development of Gulf Region	11.18	10.91	10.80
	Improve Efficiency and Accountability of Government	8.90	8.84	8.77
	Office of Transition Initiatives	11.71	11.71	11.64
	Expand Economic Opportunity	4.96	4.96	4.96
	Expand Private Sector Economic Opportunities	8.99	8.99	8.99
Subtotal	482.05	462.26	461.11	
DoS	Coalition Support	66.00	66.00	60.40
	Subtotal	66.00	66.00	60.40
Total Non-IRRF 1 Funds		\$548.05	\$528.26	\$521.51

Note: DoS data is as of 3/31/2007. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. Data not formally reviewed or audited. Numbers affected by rounding.

Source: USAID, response to SIGIR data call, 4/8/2009; DoS, response to SIGIR data call, 4/5/2007.

TABLE E.7
CERP PROJECTS BY TYPE FOR FY 2004 AND FY 2005, AS OF 4/1/2009

\$ MILLIONS

PROJECT TYPE	FY 2004		FY 2005	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$0.00	\$0.00	\$15.01	\$9.42
Battle Damage	0.92	0.92	7.89	7.55
Civic Cleanup Activities	0.05	0.05	15.42	15.24
Civic Infrastructure Repair	0.49	0.49	16.32	15.91
Civic Support Vehicles	0.20	0.20	6.38	6.08
Condolence Payments	3.47	3.47	15.01	14.66
Economic, Financial, and Management Improvements	2.96	2.96	14.57	14.22
Education	5.57	5.56	69.44	65.06
Electricity	0.87	0.87	85.57	67.99
Food Production & Distribution	0.99	0.99	1.93	1.83
Healthcare	3.82	3.59	28.85	26.71
Law & Governance	2.02	2.02	36.39	34.35
Other Humanitarian and Reconstruction Projects	1.16	1.16	51.83	38.35
Protective Measures	0.00	0.00	13.22	13.22
Telecommunications	0.59	0.59	14.83	10.74
Transportation	1.95	1.95	84.80	74.82
Water & Sanitation	0.01	0.01	65.80	62.34
Total	\$25.09	\$24.84	\$543.27	\$478.49

Note: Data not formally reviewed or audited. Numbers affected by rounding. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

Source: IRMS, *MNC-I Quarterly Report*, 4/1/2009.

TABLE E.8

CERP PROJECTS BY TYPE FOR FY 2006 AND FY 2007, AS OF 4/1/2009

\$ MILLIONS

PROJECT TYPE	FY 2006		FY 2007	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$24.46	\$21.57	\$19.82	\$16.65
Battle Damage	1.51	1.39	13.19	9.27
Civic Cleanup Activities	29.43	26.96	74.92	63.34
Civic Infrastructure Repair	18.53	13.40	37.28	28.28
Civic Support Vehicles	1.71	1.71	9.12	8.46
Condolence Payments	8.01	7.91	12.04	10.87
Detainee Release Payments	0.08	0.08	0.43	0.37
Economic, Financial, and Management Improvements	15.79	14.58	25.99	20.68
Education	47.60	35.32	106.01	84.68
Electricity	68.80	63.32	121.24	105.60
Food Production & Distribution	1.08	1.06	4.18	3.57
Healthcare	25.87	21.81	23.25	21.74
Law & Governance	9.92	9.35	36.12	31.75
Other Humanitarian and Reconstruction Projects	28.06	16.88	24.87	20.71
Protective Measures	1.50	0.94	37.27	28.37
Telecommunications	7.67	7.25	3.65	2.51
Transportation	68.76	64.35	107.47	82.11
Water & Sanitation	39.39	35.54	11.08	10.62
Total	\$398.17	\$343.43	\$667.95	\$549.78

Notes: Data not formally reviewed or audited. Numbers affected by rounding. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

Source: IRMS, *MNC-I Quarterly Report, 4/1/2009*.

TABLE E.9

CERP PROJECTS BY TYPE FOR FY 2008 AND FY 2009, AS OF 4/1/2009

\$ MILLIONS

PROJECT TYPE	FY 2008		FY 2009	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$28.19	\$18.59	\$1.51	\$0.07
Battle Damage	14.58	13.38	0.59	0.08
Civic Cleanup Activities	34.00	27.06	4.81	0.28
Civic Infrastructure Repair	18.51	14.53	0.99	0.03
Civic Support Vehicles	2.29	1.08	0.00	0.00
Condolence Payments	8.10	5.95	0.78	0.12
Detainee Release Payments	0.35	0.09	0.09	0.01
Economic, Financial, and Management Improvements	21.76	13.60	2.16	1.44
Education	57.83	41.12	1.07	0.31
Electricity	44.51	24.15	2.26	0.33
Food Production & Distribution	4.09	2.32	0.82	0.05
Healthcare	15.99	10.37	0.51	0.45
Law & Governance	11.92	10.18	0.25	0.00
Other Humanitarian and Reconstruction Projects	20.49	18.90	2.58	1.03
Protective Measures	295.88	228.50	40.10	4.68
Telecommunications	1.76	1.66	0.07	0.06
Transportation	53.15	37.79	0.48	0.15
Water & Sanitation	47.93	31.94	0.80	0.80
Total	\$681.33	\$501.21	\$60.51	\$9.89

Note: Data not formally reviewed or audited. Numbers affected by rounding. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

Source: IRMS, *MNC-I Quarterly Report, 4/1/2009*.

TABLE E.10

CHRRP AND IIGF FUNDING, AS OF 3/31/2008

\$ MILLIONS

FUND SOURCE	OBLIGATED	EXPENDED
CHRRP (FY 2005 and 2006)	\$76.11	\$75.77
IIGF	125.12	118.40
Total	\$201.23	\$194.17

Note: Data not formally reviewed or audited. Numbers are affected by rounding. SIGIR did not receive CHRRP or IIGF funding data at a project level this quarter.

Source: Multi-National Corps-Iraq, response to SIGIR data call, 4/9/2008.

TABLE E.11

FUNDING STATUS OF THE IRRF 2, AS OF 4/13/2009

\$ MILLIONS

SECTOR	ALLOCATED	COMMITTED	OBLIGATED	EXPENDED
Security and Law Enforcement	\$4,960	\$4,937	\$4,937	\$4,891
Electricity Sector	4,178	4,076	4,075	3,992
Oil Infrastructure	1,717	1,605	1,605	1,592
Justice and Civil Society	2,299	2,309	2,309	2,177
Education, Refugees, and Human Rights	470	508	520	415
Roads, Bridges, and Construction	320	281	281	261
Health Care	810	796	796	763
Transportation and Communications	462	449	449	434
Water and Sanitation	2,054	1,976	1,976	1,879
Private Sector Development	838	860	860	826
Administrative Expense	220	219	219	210
Total by Sector	\$18,328	\$18,017	\$18,028	\$17,440
Non-Construction	-	9,439	9,451	9,088
Construction	-	8,059	8,057	7,834
Overhead	-	520	520	517
Total by Program	\$18,328	\$18,017	\$18,028	\$17,440

Note: Appendix D of this Report includes a crosswalk between the IRRF 2 Sectors and SIGIR sectors. Numbers affected by rounding.

Source: U.S. Embassy, response to SIGIR data call, 4/13/2009.

TABLE E.12

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2005),
AS OF 4/14/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$632.46	\$627.01	\$623.57
Infrastructure	1,100.44	1,064.45	1,057.43
Equipment and Transportation	1,376.00	1,355.33	1,350.17
Training and Operations	131.10	128.67	127.25
Interior Forces			
Sustainment	248.00	241.65	236.17
Infrastructure	426.80	399.98	396.90
Equipment and Transportation	386.90	374.35	371.82
Training and Operations	944.30	935.37	934.20
Other			
Related Activities	244.00	242.43	234.28
Undistributed	0.00	0.00	-1.26
Total	\$5,490.00	\$5,369.24	\$5,330.52

Note: Data not formally reviewed or audited. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, 4/14/2009.

TABLE E.13

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2006),
AS OF 4/14/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$177.79	\$177.64	\$176.84
Infrastructure	777.58	660.70	649.51
Equipment and Transportation	599.67	587.11	584.64
Training and Operations	17.43	16.99	16.96
Interior Forces			
Sustainment	149.51	144.91	142.49
Infrastructure	475.51	447.05	409.33
Equipment and Transportation	495.98	489.82	466.12
Training and Operations	208.12	206.66	206.15
Other			
Related Activities	105.41	97.34	91.68
Undistributed	0.00	0.00	-0.35
Total	\$3,007.00	\$2,828.22	\$2,743.37

Note: Data not formally reviewed or audited. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, 4/14/2009.

TABLE E.14

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2007),
AS OF 4/14/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	885.86	866.63	702.94
Infrastructure	1,080.00	1,077.01	780.81
Equipment and Transportation	1,526.08	1,517.98	1,035.21
Training and Operations	77.38	77.23	59.90
Interior Forces			
Sustainment	127.00	126.63	112.21
Infrastructure	429.50	420.44	167.76
Equipment and Transportation	464.17	464.17	221.29
Training and Operations	552.49	551.10	545.69
Other			
Related Activities	399.33	392.74	270.30
Undistributed	0.00	0.00	38.24
Total	\$5,541.80	\$5,493.93	\$3,934.34

Note: Data not formally reviewed or audited. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, 4/14/2009.

TABLE E.15

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2008),
AS OF 4/14/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$163.90	\$81.06	\$30.25
Infrastructure	298.50	121.33	23.79
Equipment and Transportation	902.90	472.77	195.40
Training and Operations	118.40	110.72	52.69
Interior Forces			
Sustainment	106.00	19.64	6.46
Infrastructure	110.00	24.79	0.41
Equipment and Transportation	392.00	88.45	2.58
Training and Operations	650.00	219.55	191.32
Other			
Related Activities	258.30	42.55	7.11
Undistributed	0.00	0.00	3.22
Total	\$3,000.00	\$1,180.86	\$513.23

Note: Data not formally reviewed or audited. Numbers affected by rounding.

Source: OSD, response to SIGIR data call, 4/14/2009.

TABLE E.16

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2006), AS OF 3/31/2008

\$ MILLIONS

TRACK	FY 2006 STATE			FY 2006 SUPPLEMENTAL		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects				\$315.00	\$244.70	\$198.90
Infrastructure Security Protection (Oil, Water, and Electric)				217.00	181.46	168.01
Local Governance Program				155.00	155.00	148.39
Community Action Program				45.00	45.00	45.00
Community Stabilization Program				135.00	135.00	135.00
Subtotal				867.00	761.16	695.30
Economic Track						
Operations and Maintenance Sustainment				289.00	260.16	250.14
Plant-Level Capacity Development and Technical Training				50.95	49.24	48.27
Subtotal				339.95	309.40	298.41
Political Track						
Democracy and Civil Society (USAID)	55.44	55.44	55.44	18.00	14.34	14.34
Democracy and Civil Society (DRL)				32.00	32.00	29.46
National Capacity Development (USAID)				60.00	60.00	60.00
Ministerial Capacity Development (ITAO)				38.00	37.22	27.52
Iraqi Refugees				58.00	58.00	36.00
Regime Crimes Liaison Office				33.00	30.70	28.08
Policy, Subsidy, Legal, and Regulatory Reforms				20.00	20.00	20.00
Subtotal	55.44	55.44	55.44	259.00	252.26	215.40
Grand Total	\$55.44	\$55.44	\$55.44	\$1,465.95	\$1,322.82	\$1,209.11

Note: Data not formally reviewed or audited. Numbers affected by rounding.

Sources: ITAO, responses to SIGIR data call, 1/15/2009 and 3/29/2009; GRD, response to SIGIR data call, 4/2/2009 and 4/3/2009; USAID, response to SIGIR data call, 4/7/2009; ITAO, *Essential Indicators Report*, 4/3/2009.

TABLE E.17

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2007), AS OF 3/31/2009

\$ MILLIONS

TRACK	FY 2007 SUPPLEMENTAL			FY 2007 CR		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects	\$385.00	\$207.40	\$82.63			
PRT/QRF (DoS)	35.05	35.05	32.08			
PRT/QRF (USAID)	100.00	100.00	61.98			
Local Governance Program				99.50	99.50	98.97
Community Action Program	95.00	95.00	94.46	5.00	5.00	5.00
Community Stabilization Program	354.00	354.00	354.00	25.00	25.00	25.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)						
Subtotal	969.05	791.45	625.15	129.50	129.50	128.97
Economic Track						
Inma	55.00	55.00	15.50	37.50	37.50	37.50
Provincial Economic Growth (PEG)	35.72	35.72	17.28			
Targeted Development Program	57.40	57.40	13.44			
Izdihar	9.23	9.23	7.83	14.60	14.60	14.60
Subtotal	157.35	157.35	54.05	52.10	52.10	52.10
Political Track						
National Capacity Development	144.50	144.50	108.90			
Policy, Subsidy, Legal, and Regulatory Reforms	50.00	50.00	50.00	15.00	15.00	15.00
Democracy and Civil Society (USAID)	67.60	67.60	23.32	2.55	2.55	1.35
Democracy and Civil Society (DRL)				15.30	15.30	15.30
Subtotal	262.10	262.10	182.22	32.85	32.85	31.65
Grand Total	\$1,388.50	\$1,210.90	\$861.42	\$214.45	\$214.45	\$212.72

Note: Data not formally reviewed or audited. Numbers affected by rounding.

Sources: ITAO, response to SIGIR data call, 1/15/2009 and 3/29/2009; GRD, response to SIGIR data call, 4/2/2009 and 4/3/2009; USAID, response to SIGIR data call, 4/7/2009; ITAO, *Essential Indicators Report*, 4/3/2009.

TABLE E.18

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2008), AS OF 3/31/2009

\$ MILLIONS

TRACK	ALLOCATED	FY 2008 OBLIGATED	EXPENDED	ALLOCATED	FY 2009 OBLIGATED	EXPENDED
Security Track						
Community Stabilization Program	100.00	100.00	40.00	32.50	32.50	
Community Action Program	84.96	84.96	10.84	35.00	35.00	
Local Governance Program	101.00	101.00	7.91			
PRT/QRF (USAID)				35.00	35.00	
Subtotal	285.96	285.96	58.75	102.50	102.50	
Economic Track						
Provincial Economic Growth (PEG)	25.00	25.00	3.33			
Subtotal	25.00	25.00	3.33			
Political Track						
National Capacity Development	59.83	59.83	0.00			
Policy, Subsidy, Legal, and Regulatory Reforms	0.00	50.00	50.00			
Democracy and Civil Society	0.00	0.00	0.00			
Subtotal	59.83	109.83	50.00			
Totals	\$370.79	\$420.79	\$112.08	\$102.50	\$102.50	\$0.00

Note: Data not formally reviewed or audited. Numbers affected by rounding.

Sources: ITAO, response to SIGIR data call, 1/15/2009 and 3/29/2009; GRD, response to SIGIR data call, 4/2/2009 and 4/3/2009; USAID, response to SIGIR data call, 4/7/2009; ITAO, *Essential Indicators Report*, 4/3/2009.

IRAQI FUNDS OBLIGATED BY CPA FOR RECONSTRUCTION

During the Coalition Provisional Authority (CPA) period, many reconstruction projects were funded by these Iraqi funds:

- **Seized funds** were former Iraqi regime monies confiscated by Coalition forces.
- **Vested funds** were Iraqi funds in U.S. banks that were frozen by executive order, vested in the U.S. Department of Treasury, and authorized for use to benefit the people of Iraq.
- **The Development Fund for Iraq (DFI)** was created by United Nations (UN) Security Council Resolution 1483 (UNSCR 1483). Proceeds from Iraqi oil sales, repatriated assets from the United States and other nations, and deposits from unencumbered Oil-for-Food funds were all to be deposited in the DFI and managed by CPA.

This appendix responds to Section 3001(i)(1)(d) of P.L. 108-106 on reporting of “foreign [Iraqi] assets seized or frozen.”

SEIZED FUNDS

Coalition military forces seized nearly \$926.78 million from the former regime. Current Defense Finance and Accounting Service (DFAS) accounting systems show that \$913.84 million was obligated, and \$904.84 million (99% of the obligated amount) was expended, as of March 31, 2009. U.S. Army accounting officials have not reconciled or fully audited the totals for seized funds. Most seized assets were used for:

- non-ministry repairs of Iraqi infrastructure and humanitarian assistance
- Iraqi ministry operations
- Brigade Commander’s Discretionary Fund fuel products (gasoline and liquid propane) for the Iraqi civilian population

For a detailed list of seized funds program expenditures, see Table F.1.

TABLE F.1

SEIZED FUNDS, AS OF 3/31/2009 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Stipend Pay	\$30.84	\$30.84	\$30.84
Salaries – Iraqi National Army	0.16	0.00	0.00
Non-ministry Repair	339.44	334.19	325.23
Gasoline and Liquid Propane	90.00	87.18	87.18
Brigade Commander’s Discretionary Fund	198.40	198.40	198.40
Ministry Operations	267.22	262.73	262.73
MANPACK Buyback Program	0.72	0.49	0.46
Total	\$926.78	\$913.84	\$904.84

Note: Numbers affected by rounding.

Source: DFAS, response to SIGIR data call, April 10, 2009.

VESTED FUNDS

In response to a UN resolution passed after the first Gulf War, the United States froze Iraqi assets (UNSCR 661, August 1990; Presidential Executive Order 12817, October 23, 1992). On March 20, 2003, Presidential Executive Order 13290 authorized the use of these funds to benefit the people of Iraq. As of March 31, 2009, the obligated \$1.69 billion was virtually expended (99.8%), according to accounting records provided by DFAS. Vested funds were used primarily for:

- Iraqi civil servant salaries, pensions, and individual relief payments
- Iraqi ministry operations
- non-ministry repairs, reconstruction, and humanitarian assistance

For a detailed list of expenditures from vested funds, see Table F.2.

DEVELOPMENT FUND FOR IRAQ

In May 2003, the DFI was created to serve as the primary financial vehicle for channeling revenue from Iraqi oil sales, unencumbered Oil-for-Food deposits, and repatriated Iraqi assets to the relief and reconstruction of Iraq.

DFI TRANSITION SUB-ACCOUNT

On June 15, 2004, the Iraqi Minister of Finance designated the U.S. mission to administer and make payments on those DFI contracts:

- entered into before June 28, 2004
- not secured by a letter of credit
- under the limit of \$800 million

This initial limit was intended as a first step toward financing continuity for these contracts because their overall liability substantially exceeded this amount. The Ministry of Finance increased the amount provided to the DFI transi-

TABLE F.2

VESTED FUNDS, AS OF 3/31/2009 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Salaries	\$4.65	\$0.00	\$0.00
Salaries Emergency Payments	78.83	78.83	78.83
Salaries Regular Payments Iraqi Civil Servants/Other	1,006.45	1,006.45	1,006.38
Salaries Regular Payments Pension	99.51	99.51	99.51
Other Salaries: Specialized Workers	0.15	0.13	0.13
Repair/Reconstruction/Humanitarian Assistance	8.52	0.00	0.00
Non-ministry Repair	122.91	122.78	121.50
Emergency Projects, Less than \$200,000	2.47	2.47	2.47
Mobile Radios (Emergency)	15.80	15.80	15.80
Fire Stations	1.09	1.09	1.09
Hospital Generators	8.20	8.20	8.20
Ministry	17.66	0.00	0.00
Ministry Operations	357.90	357.90	356.82
Total	\$1,724.13	\$1,693.17	\$1,690.32

Note: Numbers affected by rounding.
Source: DFAS, response to SIGIR data call, April 10, 2009.

tion sub-account to meet contract obligations at his discretion.

Joint Contracting Command-Iraq/Afghanistan's (JCC-I/A's) contract for administration over the DFI sub-account expired on December 31, 2007. On December 30, 2007, JCC-I/A requested that the Joint Area Support Group (JASG) transfer all remaining DFI cash to the GOI. On March 19, 2008, 100% of the approximately \$24.46 million in cash funds held at the U.S. Embassy vault were electronically transferred to the designated GOI account. Additionally, payment packages totaling \$53.14 million were presented to the GOI's Ministry of Finance for payment. The DFI sub-account assets include a bank balance and cash balance. As of March 31, 2008, the DFI bank balance is \$124.6 million, and the DFI cash balance is zero, according to JASG. Only this historical perspective is provided, because JCC-I/A stewardship ended

and all funds were transferred to the GOI in March 2008.

Table F.3 provides additional details for the DFI fund status and balance of assets, as of March 31, 2008.

IRAQI FUNDS FOR RECONSTRUCTION: DATA CLARIFICATION

SIGIR compiled data on Iraqi funds for reconstruction from DFAS, JASG, and JCC-I/A. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of Iraqi funds in this Report is a reasonable compilation of the status of Iraqi reconstruction funding through March 31, 2009, unless an alternative date is noted.

TABLE F.3

DFI SUB-ACCOUNT FUND STATUS, AS OF 3/31/2008 (\$ MILLIONS)

DFI SUB-ACCOUNT SOURCES OF FUNDS	BANK	CASH
Beginning Balance	\$800.0	\$217.7
New Income Additional IIG Funds	2,000.0	
Transfer Seized/Vested	21.8	
Interest Earned	5.3	
Total Funding	\$2,827.1	\$217.7
DFI SUB-ACCOUNT USES OF FUNDS	BANK	CASH
Total Funding	\$2,827.1	\$217.7
Less: Allocated and Paid	2,702.5	217.7
DFI Balance	\$124.6	\$0.0

Source: Joint Area Support Group, response to SIGIR data call, April 2, 2008.
Note: Numbers affected by rounding.

INTERNATIONAL SUPPORT FOR IRAQ

SIGIR continues to note the challenges in reporting on international contributions to Iraq reconstruction. As Iraq shifts to normalized relations with the international community, the United States is less able to track international funding.

Donor Assistance to the GOI

As of March 30, 2009, the Department of State (DoS) reported \$17 billion in total donor pledges,¹ including \$5.26 billion in grants and \$11.75 billion in loans.²

Of that amount, donors have committed \$6.04 billion in grants through contracts, budget actions, or dedicated international agreements—approximately \$780 million more than the total of grants pledged.³ Donors have also committed \$3.82 billion in loans, approximately \$7.93 billion less than loans pledged.⁴

Last quarter, the GOI was to complete a \$670 million draw on its nearly \$730 million⁵ Stand-By Arrangement with the International Monetary Fund (IMF). Although this estimate appeared in the IMF's Second Stand-By Arrangement Review of December 3, 2008, NEA-I reports that the drawing has not occurred.⁶

Development Assistance Database

U.S. advisors have joined with the United Nations Development Programme (UNDP) and the European Union to help the Ministry of Planning and Development Cooperation improve its tracking of donor contributions to Iraq reconstruction. Initial efforts focused on enhancing the Development Assistance Database (DAD). Efforts continue to establish a broader

Capital Budget Request and Tracking System that would capture all efforts for reconstruction, including those funded by Iraq's national and provincial budgets. However, the efforts to integrate the two systems continue to cause logistical and organizational issues.⁷

There is no standard reporting requirement for donors to provide data and no set time frame for updates to the DAD to be completed. Thus, comparing DoS donor pledge figures to data available in the DAD does not provide an accurate or complete picture of the status of donor support.

As of April 8, 2009, the DAD reported total commitments of \$5.50 billion—a decrease of approximately \$65.2 million since January 2009.⁸ Disbursements fell \$4.60 million this quarter, totaling \$2.65 billion.⁹ For an overview of Iraqi donor spending reported in the DAD, see Table G.1 and Table G.2.

International Reconstruction Fund Facility for Iraq

In February 2007, the Donors Committee of the International Reconstruction Fund Facility for Iraq (IRFFI) met in Istanbul, Turkey, and extended the lifetime of the IRFFI by one year—from the end of 2009 to the end of 2010. In October 2007, the Donors Committee decided to align the activities of the IRFFI in support of the International Compact with Iraq.¹⁰

The eighth Donors Committee meeting was held on February 18, 2009, in Naples, Italy. The central purpose of this meeting was to address IRFFI's project planning and commitment processes to wrap up the program by the end of 2010. The final project completions and

disbursements for IRFFI will occur no later than December 31, 2013.¹¹ As of March 31, 2009, 25 IRFFI donors had committed \$1.85 billion for Iraq reconstruction.¹² The next donors meeting will be held later this year in Baghdad.

A recent review, requested by UNDP and the IRFFI Donors Committee, reported that although the IRFFI program has met only part of its objective of ensuring “a coordinated, flexible, and swift donor response to finance priority expenditures,” the program still had a meaningful impact on the lives of Iraqis. The report concluded that although the IRFFI was hampered by delays, the program was able to make progress to reach its objectives with projects to restore education, build health care services, and improve electricity generation. Most of the 17 projects reviewed were rated moderately satisfactory or higher; only one project was ranked unsatisfactory.¹³

The two funds that constitute the IRFFI are the UNDG Iraq Trust Fund (UNDG ITF) and the World Bank Iraq Trust Fund (WB ITF).

World Bank

The World Bank funds several programs to support the GOI in addressing primary reconstruction needs:

- restoring basic services
- supporting private-sector development
- enhancing social safety nets
- improving public-sector governance

This support for Iraq reconstruction is funded primarily through the WB ITF. Of the total IRFFI commitment, the WB ITF totals \$497

million.¹⁴ The cut-off date for donor’s contributions for the WB ITF was December 31, 2008, and donors have agreed to terminate the fund on December 31, 2013. By this deadline, all WB ITF funding will be disbursed, and all projects will be completed. No new projects will be approved after the end of 2009.¹⁵

The World Bank also assists through loan programs and projects with international partners.

World Bank IDA Loans

The World Bank has provided assistance to Iraq to develop social services through its International Development Association (IDA). Five IDA loans have been approved for Iraq, totaling \$508.5 million.¹⁶ For the status of these projects, see Table G.3.

United Nations

Of the total IRFFI commitment, the UNDG ITF amounts to \$1.36 billion.¹⁷ The UNDG ITF has approved 158 joint projects totaling \$1.22 billion, leaving \$160 million to be committed to new projects.¹⁸ The cut-off date for donor contributions for the UNDG ITF is June 30, 2009; any funds that are not committed by December 31, 2010, will be returned. To meet this requirement, the UN agreed that no new projects will be approved after the end of 2009.¹⁹ Any remaining UN funds will be deposited in the UN’s general Multilateral Donor Trust Fund and will go to support activities overseen by the United Nations Assistance Mission for Iraq (UNAMI).²⁰

In 2008, UNAMI was extended for 12 months, until August 2009, to continue its

TABLE G.1

SNAPSHOT OF TOP DONOR-FUNDED PROJECTS

DONOR	PROJECT COST (\$ MILLIONS)	TITLE	PROJECT IMPLEMENTATION STATUS	SECTOR (TRADITIONAL CLASSIFICATION)	PROVINCE
Sweden, World Bank	\$150.00	Electricity Reconstruction Project (Rehabilitation of units 2 & 3 of HARTHA power station)	Ongoing	Infrastructure	Basrah
Italy	\$128.84	Soft Loan for the Implementation of an Aid Programme for Rebuilding Iraq's Agricultural Sector and Promoting the Related Services	Ongoing	Agriculture, Food, and Fishing	Nationwide
Japan	\$118.71	Construction of a Diesel Power Station (60 MW) in Al-Samawah	Ongoing	Infrastructure	Muthanna
World Bank Iraq Trust Fund	\$110.00	Emergency Water, Sanitation and Urban Reconstruction Project	Ongoing	Environment; Housing, Labor, and Social Affairs	Dahuk, Sulaymaniyah, Erbil
World Bank	\$100.00	New School Buildings Construction	Not Started	Education, Science, and Culture	Nationwide
Japan	\$72.22	Supply and Installation of Units Mobile Substations	Completed	Infrastructure	Baghdad, Babylon, Kerbala, Najaf, Qadissiya, Muthanna, Thi-Qar
Japan	\$68.45	Project for Rehabilitation of Four General Hospitals in the Northern Region of Iraq	Completed	Health	Dahuk, Ninewa, Tameem, Erbil
Japan	\$66.17	Rehabilitation of Taji Gas Turbine Power Station	Completed	Infrastructure	Baghdad
Japan	\$65.04	Project for Improvement of Trunk Communications Network	Completed	Infrastructure	Nationwide
World Bank Iraq Trust Fund	\$65.00	Emergency Baghdad Water Supply and Sanitation Project	Ongoing	Environment; Housing, Labor, and Social Affairs	Baghdad
United Kingdom	\$62.26	Provision of General Food Basket to the Iraqi Population. Upgrading Logistics and Communications Capacity.	Completed	Agriculture, Food, and Fishing	Nationwide
Total	\$1,006.69				

Source: GOI, *Development Assistance Database*, www.mop-iraq.org/dad, accessed 1/10/2009.

Notes: Data not formally reviewed, audited, or verified. Numbers affected by rounding. Data excludes U.S.-funded projects. Committed and disbursed are the international terms used; this terminology is comparable to the SIGIR terms obligated and expended.

TABLE G.2

DONOR PROJECTS BY SECTOR (\$ MILLIONS)

SECTOR	COMMITTED	DISBURSED
Agriculture, Food, and Fishing	\$280.00	\$193.34
Economic Development	\$199.16	\$51.42
Education, Science, and Culture	\$348.97	\$242.94
Energy	\$26.16	\$23.41
Enterprise and Industry	\$0.59	\$3.07
Environment	\$238.82	\$157.41
Governance and Democracy Development	\$570.80	\$409.79
Health	\$569.40	\$445.83
Housing, Labor, and Social Affairs	\$328.41	\$230.13
Infrastructure	\$1,012.78	\$716.50
Security	\$182.99	\$147.15
Unspecified/Unclassified	\$18.06	\$12.47
Unallocated	\$14.94	\$5.31
Total	\$3,790.88	\$2,638.78

Source: GOI, *Development Assistance Database*, www.mop-iraq.org/dad, accessed 1/10/2009.

Note: Data not formally reviewed, audited, or verified. Numbers affected by rounding.

TABLE G.3

WORLD BANK IDA LOANS

Project Name	Product Amount (\$ millions)	Approval Date	Implementing Agency	Description	Status
Third Emergency Education	\$100	11/2005	Ministry of Education	Helps alleviate school overcrowding through construction of 82 new schools in 15 provinces. The project directly benefits about 57,000 students.	The number of schools that could be financed from this project has been reduced from 82 to 59—a result of local cost increases and currency fluctuations. The Ministry of Education is working with the World Bank to restructure the project, which will ensure that the project meets its development objective.
Emergency Road Rehabilitation	\$135	6/2006	Ministry of Construction	Assists in the rehabilitation of highways and village access roads in central and southern Iraq. Three floating bridges will also be replaced with permanent structures.	Although implementation of this project has been slow, progress has significantly improved. The project's Mid-Term Review occurred in March 2009, and the KRG component is fully contracted and is now disbursing. A large highway contract for the Um Qasr-Zubair road is to be bid, and this will quickly move forward the project components in central and southern Iraq.
Dokan and Derbandikhan Hydropower	\$40	12/2006	KRG Ministry of Electricity	Part of Iraq's overall Electricity Master Plan, providing electricity in the Kurdistan region and to the national grid. The project will directly impact an estimated 490,000 households and benefit industrial consumers.	An upcoming project is preparing assessment reports on the environmental and social impacts of the plants and a safety assessment of the dam for future projects. The PMT signed Phase II of the Consultant Contract supporting project implementation. In addition, local bank staff have traveled to Erbil on supervision missions.
Emergency Electricity Reconstruction	\$124	3/2007	Ministry of Electricity	Aims to restore the base-load generating capacity of the Hartha power plant and build capacity at the Ministry of Electricity.	After more than one year of negotiations, a contract to rehabilitate the Hartha power plant has been signed. The main contract commits the entire IDA credit. After suspending contract negotiations, the contract will be signed in April 2009.
Emergency Water Supply	\$109.50	6/2008	Ministry of Water Resources	Intends to improve the quantity and quality of water availability in four high-priority provinces. Assists the GOI on developing a sustainable policy for the water sector.	The Credit Agreement was signed in October 2008. The Ministry of Finance requested an extension for the effectiveness deadline from January 13, 2009, to April 30, 2009, and the World Bank agreed. Bidding has begun for the Ghammas and Nasr water supply projects and the Wassit water treatment works contracts, valued at \$66.5 million. Contracts worth approximately \$103 million have already been launched.
Total	\$508.50				

Source: IRFFI, *World Bank Operations in Iraq Data Sheet*, 12/31/2008.

work in advising and supporting the GOI and the Independent High Electoral Commission (IHEC) for the elections.²¹ Over the past quarters, UNAMI provided IHEC with advice and assistance on electoral issues, conducted training workshops, and provided transparency in the selection of the heads of provincial electoral offices.²²

European Commission

The European Commission is the leading donor of the IRRFI. Since 2003, EC has contributed

€933.1 million (\$1.25 billion) to support Iraq, of which €785.3 million (\$1.05 billion) specifically supported reconstruction.²³ For the percentage of EC support, by category, see Figure G.1.

The current IRFFI mandate will end in 2010; therefore, the EC has shifted toward a more bilateral approach. In December 2008, the EC approved €72.6 million (\$97.3 million) for the Special Measure for Iraq in 2008. The overall objective of this effort is to strengthen the capacity of Iraqi institutions while improving the quality of life of the Iraqi people. This assistance package

TABLE G.4

IRAQ 2008 SPECIAL MEASURE PROGRAMS

PROGRAM OBJECTIVE	ALLOCATED FUNDS (IN MILLIONS)	DESCRIPTION
Provide technical assistance to Iraqi institutions	€10.6	Build the capacity of Iraqi institutions.
Support specialized medical services	€13.0	Improve the national and regional blood bank services and improve hospital services.
Enhance and sustain water and sanitation services in Iraq	€7.0	Improve Iraq's capacity to better manage water and sanitation.
Support Iraqi refugees and IDPs	€42.0	Create a protective environment for the return of refugees and IDPs, develop a water-loss reduction program in Jordan, provide emergency support to Syria's education sector, and support Syria's waste and medical waste management.
Total	€72.6	

Source: EC, response to SIGIR, 2/9/2009

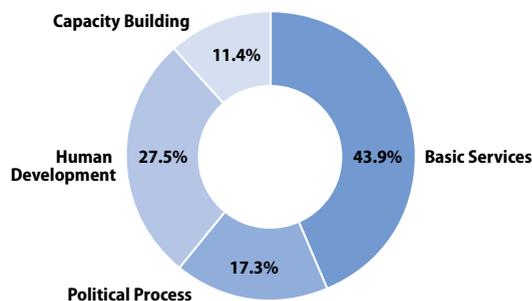
focuses on eight programs, five of which support Iraq's refugees and internally displaced persons, for a total of more than half the funds.²⁴

Other EC efforts in 2009 will provide assistance in multiannual strategy and bilateral channeling.²⁵ Some countries—including the United Arab Emirates, United Kingdom, and

Australia—have also moved from donor assistance to building economic partnerships based on trade and investment.²⁶

FIGURE G.1

PERCENTAGE OF EC SUPPORT, BY CATEGORY
€785.3 Million



Note: Numbers affected by rounding.

Source: EC, response to SIGIR, 3/6/2009.

1 NEA-I, response to SIGIR data call, 4/2/2009.
 2 NEA-I, response to SIGIR data call, 4/2/2009.
 3 NEA-I, response to SIGIR data call, 4/2/2009.
 4 NEA-I, response to SIGIR data call, 4/2/2009.
 5 IMF, "IMF Executive Board Completes Second Review of Iraq's Stand-By Arrangement," 12/17/2008, www.imf.org, accessed 1/18/2009.
 6 NEA-I, response to SIGIR data call, 4/2/2009.
 7 DoS, Section 2207 Report, 7/2008, pp. II-4.
 8 GOI, Development Assistance Database, www.mop-iraq.org/dad, accessed 4/8/2009.
 9 GOI, Development Assistance Database, www.mop-iraq.org/dad, accessed 4/8/2009.
 10 NEA-I, response to SIGIR data call, 1/5/2009.
 11 NEA-I, response to SIGIR data call, 4/2/2009.
 12 IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 3/31/2009.
 13 Scanteam, "Stocktaking Review of the International Reconstruction Fund Facility for Iraq," 1/2009, pp. 4-6.
 14 IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 3/31/2009.
 15 IRFFI, "Final Statement of IRFFI Donor Committee Meeting," Naples, Italy, 2/18/2009.
 16 IRFFI, World Bank Operations in Iraq Data Sheet, 3/31/2009.
 17 IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 3/31/2009.
 18 NEA-I, response to SIGIR data call, 4/2/2009.
 19 IRFFI, "Final Statement of IRFFI Donor Committee Meeting," Naples, Italy, 2/18/2009.
 20 NEA-I, response to SIGIR data call, 4/2/2009.
 21 UN Security Council Press Release, "Security Council Adopts Resolution 1830 (2008), Granting One-year Mandate Extension to United Nations Assistance Mission for Iraq," 8/7/2008.
 22 UNAMI, "Fact Sheet – Role of UNAMI in the Governorate Council Elections," 1/26/2009.
 23 EC, "State of Play," 1/2009, p. 4; XE, "Universal Currency Converter," www.xe.com/ucc, accessed 4/6/2009.
 24 EC, "State of Play," 1/2009, p. 3.
 25 EC, response to SIGIR, 2/9/2009; EC, "State of Play," 1/2009, p. 5.
 26 NEA-I, response to SIGIR data call, 4/2/2009.

COMPLETED SIGIR AUDITS

This appendix presents information on SIGIR audits and recommendations in three sections:

- All Completed Audits by SIGIR
- Open Recommendations from Prior SIGIR Reports
- Detail of Impact of SIGIR Audits

For a comprehensive list of all SIGIR audits completed, as of April 30, 2009, see Table H-1.

TABLE H.1

ALL COMPLETED AUDITS BY SIGIR, AS OF 4/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
09-020	04/2009	Provincial Reconstruction Teams: Developing A Cost-tracking Process Will Enhance Decision-making
09-019	04/2009	Opportunities To Improve Processes For Reporting, Investigating, And Remediating Serious Incidents Involving Private Security Contractors In Iraq
09-018	04/2009	Information On Government Of Iraq Contributions To Reconstruction Costs
09-017	04/2009	Need To Enhance Oversight of Theater-Wide Internal Security Services Contracts
09-016	04/2009	Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability
09-015	04/2009	Construction of Primary Healthcare Centers Reported Essentially Complete, But Operational Issues Remain
09-014	04/2009	Security Forces Logistics Contract Experienced Certain Cost, Outcome, And Oversight Problems
09-013	01/2009	Provincial Reconstruction Teams' Performance Measurement Process Has Improved
09-012	01/2009	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary
09-011	01/2009	Opportunities To Improve Management Of The Quick Response Fund
09-010	01/2009	Oversight Of Aegis's Performance On Security Service Contracts In Iraq With The Department Of Defense
09-009	01/2009	Full Impact of Department of Defense Program to Restart State-owned Enterprises Difficult to Estimate
09-008	01/2009	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.
09-007	10/2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
09-006	10/2008	Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects
09-005	10/2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
09-004	10/2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
09-003	10/2008	Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute
09-002	10/2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue
09-001	10/2008	Opportunities to Enhance U.S. Democracy Building Strategy for Iraq
08-024	07/2008	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq
08-023	07/2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done
08-022	07/2008	Government of Iraq Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains

Continued on next page

ALL COMPLETED AUDITS BY SIGIR, AS OF 4/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
08-021	07/2008	Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System
08-020	07/2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Management System
08-019	07/2008	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
08-018	07/2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
08-017	04/2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste
08-016	04/2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
08-015	04/2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, Measuring Stability and Security in Iraq
08-014	04/2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
08-013	04/2008	Interim Report on Iraq Reconstruction Contract Terminations
08-012	03/2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
08-011	04/2008	Outcome, Cost, and Oversight of Electricity-Sector Reconstruction Contract With Perini Corporation
08-010	01/2008	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
08-009	01/2008	Appropriate Award-Fee Conversion Scales Can Enhance Incentive For Contractor Performance
08-008	01/2008	U.S. Anticorruption Efforts In Iraq: Sustained Management Commitment is a Key to Success
08-007	01/2008	Efforts to Implement a Financial-Management Information System in Iraq
08-006	01/2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
08-005	01/2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
08-004	01/2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
08-003	10/2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
08-002	10/2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
08-001	10/2007	Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq
07-016	10/2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
07-015	10/2007	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq
07-014	07/2007	Status of the Provincial Reconstruction Team Program Expansion in Iraq
07-013	04/2007	Sustainment of the Advanced First Responder Network (Restricted Distribution)
07-012	04/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
07-011	10/2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
07-010	10/2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
07-009	07/2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
07-008	07/2007	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities
07-007	07/2007	Status of U.S. Government Anticorruption Efforts in Iraq
07-006	04/2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
07-005	07/2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
07-004	07/2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
07-003	07/2007	Cost-to-complete Reporting for Iraq Reconstruction Projects
07-002	04/2007	Status of the Advanced First Responder Network
07-001	06/2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
06-045	01/2007	Status of Ministerial Capacity Development in Iraq
06-044	01/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
06-043	01/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
06-042	01/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)
06-040	01/2007	Improper Obligations Using The Iraq Relief and Reconstruction Fund (IRRF 2)

Continued on next page

ALL COMPLETED AUDITS BY SIGIR, AS OF 4/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
06-039	01/2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
06-038	09/2006	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect Its Energy Infrastructure
06-037	09/2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-036	01/2007	Follow-Up On SIGIR Recommendations Concerning The Development Fund For Iraq (DFI)
06-035	10/2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor
06-034	10/2006	Status of the Provincial Reconstruction Team Program in Iraq
06-033	10/2006	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
06-032	10/2006	Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities
06-031	10/2006	Management of the Iraqi Interim Government Fund
06-030	01/2007	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers
06-029	01/2007	Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
06-028	10/2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
06-026	07/2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
06-025	07/2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
06-024	07/2006	Joint Cash Count - Iraq National Weapons Card Program
06-023	07/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities January Through March 2006
06-021	07/2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
06-020	07/2006	Review of the Advanced First Responder Network Project
06-019	07/2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
06-018	07/2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
06-017	07/2006	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-016	04/2006	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
06-015	04/2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
06-014	07/2006	Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure (Classified)
06-013	04/2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq
06-012	04/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
06-011	04/2006	Management of the Primary Healthcare Centers Construction Projects
06-010	04/2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
06-009	04/2006	Review of Task Force Shield Programs
06-008	04/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central
06-007	04/2006	U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-006	04/2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-005	04/2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
06-004	04/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005
06-003	04/2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
06-002	02/2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
06-001	04/2006	Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
05-029	01/2006	Challenges Faced In Carrying Out Iraq Relief And Reconstruction Fund Activities
05-028	01/2006	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government

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ALL COMPLETED AUDITS BY SIGIR, AS OF 4/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
05-027	01/2006	Methodologies for Reporting Cost-to-complete Estimates
05-026	01/2006	Issues Related to the Use of \$50 Million Appropriation to Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
05-025	01/2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
05-024	01/2006	Management of the Mansuria Electrical Reconstruction Project
05-023	01/2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
05-022	10/2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
05-021	10/2005	Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting
05-020	10/2005	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library
05-019	09/2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
05-018	10/2005	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
05-017	10/2005	Award Fee Process for Contractors Involved in Iraq Reconstruction
05-016	10/2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
05-015	10/2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
05-014	10/2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
05-013	09/2005	Controls over Equipment Acquired by Security Contractors
05-012	07/2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance
05-011	07/2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
05-010	07/2005	Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command – Iraq on the Audit of the Award Fee Process
05-009	07/2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
05-008	04/2005	Administration of Contracts Funded by the Development Fund of Iraq
05-007	04/2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
05-006	04/2005	Control of Cash Provided to South-Central Iraq
05-005	04/2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited
05-004	01/2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
05-003	11/2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
05-002	10/2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
05-001	10/2004	Coalition Provisional Authority Control of Appropriated Funds
04-013	07/2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
04-011	07/2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
04-009	07/2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
04-008	07/2004	Coalition Provisional Authority Control Over Seized and Vested Assets
04-007	07/2004	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
04-006	07/2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
04-005	07/2004	Award of Sector Design-Build Construction Contracts
04-004	07/2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
04-003	06/2004	Federal Deployment Center Forward Operations at the Kuwait Hilton
04-002	06/2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad
04-001	06/2004	Coalition Provisional Authority Coordination of Donated Funds

OPEN RECOMMENDATIONS FROM PRIOR REPORTS

SIGIR has identified four audit areas in which implementation of SIGIR open recommendations would significantly enhance the impact of U.S. reconstruction activities in Iraq and better ensure that U.S. efforts are conducted in an efficient and effective manner to avoid waste. These include:

- the transfer of reconstruction projects to the Government of Iraq (GOI)
- the management of the U.S. Embassy's anticorruption program
- ministerial capacity development
- Commander's Emergency Response Program

SIGIR followed up on these four audit areas. Although actions are underway in some areas to address SIGIR's concerns, it is too early to determine whether the actions will effectively address the problems identified in the SIGIR reports. Consequently, SIGIR is keeping most of its recommendations open.

The Transfer of Reconstruction Projects to the GOI

Since 2006, SIGIR has issued seven reports that examined the U.S. process for transitioning completed construction projects to the GOI. In each of these reports, SIGIR has made recommendations to improve plans, policies, and procedures for the transfer of assets to the GOI to better ensure that the GOI will maintain and sustain the assets so that the U.S. investment will not have been wasted. Specifically, SIGIR called for all agencies involved in reconstruction to follow one set of uniform and transparent policies

and procedures for asset transfer to eliminate potential GOI confusion in working with the various U.S. reconstruction agencies, and to take specific actions to enhance GOI capabilities and willingness to assume responsibility for U.S.-built facilities.

In January 2009, U.S. and GOI officials signed a memorandum of understanding purportedly outlining how U.S.-funded projects will be executed and handed over to the Iraqis. Because the agreement was signed close to the completion of this report, SIGIR has not seen the agreement, but a published summary reported that issues such as planning, preparing, and coordinating reconstruction projects will now be undertaken jointly. SIGIR plans to follow-up on the asset transfer issue and assess the effect of the new agreement and the progress made in resolving open recommendations.

In the most recent review, completed in April 2009, SIGIR noted that although U.S. agencies had made efforts to improve plans, policies, and procedures for the transfer of assets, they had been unable to agree on a uniform set of procedures. SIGIR found little progress on creating uniform policies and procedures. However, some progress has been made on reaching an agreement with the GOI on an asset-transfer process.

Managing the U.S. Embassy's Anticorruption Program In Iraq

Endemic corruption in Iraq is a serious roadblock in the country's development as a functioning democracy and a problem requiring a strong U.S. assistance program. In 2006, SIGIR

reviewed the U.S. anticorruption program and identified problems in coordinating, managing, and evaluating U.S. activities of more than a dozen U.S. agencies and recommended 12 management improvements. Since that report, SIGIR has monitored U.S. progress in implementing the recommendations and found that the Embassy has implemented 5 of SIGIR's 12 recommendations, leaving 7 open recommendations. Still not fully addressed is the recommendation to ensure that all U.S. government initiatives are working toward a common goal in the most efficient and effective manner, and that all programs are vetted through the anticorruption coordination group.

SIGIR saw several developments in the U.S. anticorruption initiative. SIGIR reported in July 2008 that the U.S. Embassy had identified \$10 million in expired Iraq Relief and Reconstruction Fund (IRRF) funds to support its anticorruption efforts. In February 2008, the Department of State submitted a request to the Congress for these funds, but the Congress returned the request, asking for additional details on how the money was to be used. Ultimately, these funds were approved and given to the United Nations to fund its anticorruption activities. SIGIR plans to follow up on the anticorruption issue to determine current U.S. plans and initiatives, and these recommendations will remain open until that review is completed.

Development of Ministerial Capacity

The GOI ministries have had difficulties in providing the basic services required of national governments, and a number of U.S. agencies have instituted programs to upgrade the capabilities of GOI ministerial staff. In a 2006 report, SIGIR found that these efforts were not based on needs assessments, were uncoordinated, did not have clear and measurable goals and objectives, and suffered from a lack of leadership. To address these issues, SIGIR made five recommendations to the U.S. Ambassador and the Commander, Multi-National Force-Iraq. These recommendations remained open until just recently when three were closed.

In 2008, DoS awarded a contract to assess the capacity development efforts of the various U.S. agencies. The contract, called the Iraq Ministerial Capacity Development Assessment Project, required the contractor to conduct an inventory of national capacity development training and technical assistance activities underway in Iraq, analyze the results, and identify gaps in the U.S. program. The contractor was also to make recommendations as to where activities needed to be modified, and draft a strategic plan document to inform the Embassy's development of an overall strategic plan for ministerial capacity-building activities. SIGIR has not reviewed these documents to determine if they address the remaining two open recommendations. However, SIGIR plans to conduct such an analysis, and the recommendations will remain open until that review is completed.

Commander's Emergency Response Program

Since October 2005, SIGIR has issued four reports on the Commander's Emergency Response Program (CERP). CERP authorizes U.S. field commanders to use available funds to respond to urgent humanitarian, relief, and reconstruction requirements within the commander's area of responsibility by executing programs that immediately assist indigenous populations and achieve "focused effects." Initial funding for CERP came from seized Iraqi assets and the Development Fund for Iraq. By late 2003, the United States began to appropriate U.S. dollars to the CERP and as of March 31, 2009, the Congress has

appropriated about \$3.58 billion for the program in Iraq.

SIGIR has made a total of 11 recommendations to improve the management and oversight of the CERP program. To date, seven of these recommendations remain open. Among the recurring problems identified in the reviews are incomplete project records and the need to plan for the sustainment of large-scale projects. CERP is an important DoD program, and SIGIR plans to review the program in FY 2009 to determine the progress made in addressing program short-comings. Until that review is complete, the recommendations will remain open.

APPENDIX H

For a list of all open recommendations from prior reports, as of April 30, 2009, see Table H.2.

TABLE H.2

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 4/30/2009

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
09-020	Provincial Reconstruction Teams: Developing A Cost-tracking Process Will Enhance Decision-making	04/2009	3	0	3
09-019	Opportunities To Improve Processes For Reporting, Investigating, And Remediating Serious Incidents Involving Private Security Contractors In Iraq	04/2009	7	0	7
09-018	Information On Government Of Iraq Contributions To Reconstruction Costs	04/2009	0	0	0
09-017	Need To Enhance Oversight Of Theater-Wide Internal Security Services Contracts	04/2009	2	0	2
09-016	Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability	04/2009	0	0	0
09-015	Construction of Primary Healthcare Centers Reported Essentially Complete, But Operational Issues Remain	04/2009	2	0	2
09-014	Security Forces Logistics Contract Experienced Certain Cost, Outcome, And Oversight Problems	04/2009	1	0	1
09-013	Provincial Reconstruction Teams' Performance Measurement Process Has Improved	01/2009	2	0	2
09-012	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary	01/2009	1	0	1
09-011	Opportunities To Improve Management Of The Quick Response Fund	01/2009	3	0	3
09-010	Oversight Of Aegis's Performance On Security Services Contracts In Iraq With The Department Of Defense	01/2009	3	0	3
09-009	Full Impact of Department of Defense Program to Restart State-owned Enterprises Difficult to Estimate	01/2009	3	0	3
09-008	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.	01/2009	2	0	2
09-007	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	10/2008	2	0	2
09-006	Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects	10/2008	0	0	0
09-005	Agencies Need Improved Financial Data Reporting for Private Security Contractors	10/2008	3	0	3
09-004	Iraq Reconstruction Project Terminations Represent a Range of Actions	10/2008	2	0	2
09-003	Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	10/2008	3	0	3
09-002	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue	10/2008	0	0	0
09-001	Opportunities to Enhance U.S. Democracy Building Strategy for Iraq	10/2008	4	0	4
08-024	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq	07/2008	0	0	0
08-023	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done	07/2008	3	1	2
08-022	Government of Iraq Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains	07/2008	0	0	0
08-021	Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System	07/2008	3	0	3
08-020	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Management System	07/2008	0	0	0
08-019	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.	07/2008	3	0	3
08-018	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC	07/2008	2	1	1
08-017	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste	04/2008	4	1	3
08-016	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan	04/2008	0	0	0
08-015	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, Measuring Stability and Security in Iraq	04/2008	0	0	0
08-014	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program	04/2008	0	0	0

Continued on the next page

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 4/30/2009

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
08-013	Interim Report on Iraq Reconstruction Contract Terminations	04/2008	0	0	0
08-012	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central	03/2008	0	0	0
08-011	Outcome, Cost, and Oversight of Electricity-Sector Reconstruction Contract With Perini Corporation	04/2008	1	0	1
08-010	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006	01/2008	0	0	0
08-009	Appropriate Award-Fee Conversion Scales Can Enhance Incentive For Contractor Performance	01/2008	0	0	0
08-008	U.S. Anticorruption Efforts In Iraq: Sustained Management Commitment is a Key to Success	01/2008	0	0	0
08-007	Efforts to Implement a Financial-Management Information System in Iraq	01/2008	0	0	0
08-006	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	01/2008	3	0	3
08-005	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts	01/2008	1	0	1
08-004	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center	01/2008	1	0	1
08-003	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects	10/2007	0	0	0
08-002	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	10/2007	6	5	1
08-001	Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq	10/2007	3	0	3
07-016	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	10/2007	3	2	1
07-015	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	10/2007	2	2	0
07-014	Status of the Provincial Reconstruction Team Program Expansion in Iraq	07/2007	3	2	1
07-013	Sustainment of the Advanced First Responder Network (Restricted Distribution)	04/2007	0	0	0
07-012	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State	04/2007	0	0	0
07-011	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	10/2007	3	0	3
07-010	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts	10/2007	1	0	1
07-009	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract	07/2007	0	0	0
07-008	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities	07/2007	0	0	0
07-007	Status of U.S. Government Anticorruption Efforts in Iraq	07/2007	3	0	3
07-006	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006	04/2007	3	3	0
07-005	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction	07/2007	0	0	0
07-004	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq	07/2007	1	1	0
07-003	Cost-to-complete Reporting for Iraq Reconstruction Projects	07/2007	3	3	0
07-002	Status of the Advanced First Responder Network	04/2007	0	0	0
07-001	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	06/2007	10	6	4
06-045	Status of Ministerial Capacity Development in Iraq	01/2007	5	3	2
06-044	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities	01/2007	0	0	0
06-043	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements	01/2007	0	0	0
06-042	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)	01/2007	0	0	0
06-040	Improper Obligations Using The Iraq Relief and Reconstruction Fund (IRRF 2)	01/2007	0	0	0

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STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 4/30/2009

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
06-039	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00	01/2007	0	0	0
06-038	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect Its Energy Infrastructure	09/2006	0	0	0
06-037	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	09/2006	1	1	0
06-036	Follow-Up On SIGIR Recommendations Concerning The Development Fund For Iraq (DFI)	01/2007	0	0	0
06-035	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	10/2006	5	2	3
06-034	Status of the Provincial Reconstruction Team Program in Iraq	10/2006	7	6	1
06-033	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	10/2006	4	0	4
06-032	Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities	10/2006	5	0	5
06-031	Management of the Iraqi Interim Government Fund	10/2006	4	4	0
06-030	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	01/2007	4	4	0
06-029	Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support	01/2007	10	8	2
06-028	Review of Administrative Task Orders for Iraq Reconstruction Contracts	10/2006	3	3	0
06-026	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	07/2006	6	6	0
06-025	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	07/2006	7	7	0
06-024	Joint Cash Count - Iraq National Weapons Card Program	07/2006	0	0	0
06-023	Changes in Iraq Relief and Reconstruction Fund Program Activities January Through March 2006	07/2006	0	0	0
06-021	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	07/2006	12	5	7
06-020	Review of the Advanced First Responder Network Project	07/2006	5	5	0
06-019	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq	07/2006	2	0	2
06-018	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005	07/2006	3	0	3
06-017	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	07/2006	6	3	3
06-016	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006	04/2006	1	0	1
06-015	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	04/2006	4	4	0
06-014	Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure (Classified)	07/2006	7	0	7
06-013	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	04/2006	0	0	0
06-012	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah	04/2006	0	0	0
06-011	Management of the Primary Healthcare Centers Construction Projects	04/2006	7	7	0
06-010	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	04/2006	1	1	0
06-009	Review of Task Force Shield Programs	04/2006	8	8	0
06-008	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central	04/2006	3	3	0
06-007	U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	04/2006	1	1	0
06-006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	04/2006	1	1	0

Continued on the next page

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 4/30/2009

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
06-005	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq	04/2006	0	0	0
06-004	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005	04/2006	0	0	0
06-003	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	04/2006	9	9	0
06-002	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	02/2006	1	1	0
06-001	Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	04/2006	3	3	0
05-029	Challenges Faced In Carrying Out Iraq Relief And Reconstruction Fund Activities	01/2006	0	0	0
05-028	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	01/2006	1	1	0
05-027	Methodologies for Reporting Cost-to-complete Estimates	01/2006	14	14	0
05-026	Issues Related to the Use of \$50 Million Appropriation to Support the Management and Reporting of the Iraq Relief and Reconstruction Fund	01/2006	0	0	0
05-025	Management of the Commander's Emergency Response Program for Fiscal Year 2005	01/2006	5	3	2
05-024	Management of the Mansuria Electrical Reconstruction Project	01/2006	0	0	0
05-023	Management of Rapid Regional Response Program Contracts in South-Central Iraq	01/2006	3	3	0
05-022	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	10/2005	4	4	0
05-021	Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting	10/2005	1	1	0
05-020	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library	10/2005	7	7	0
05-019	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.	09/2005	0	0	0
05-018	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	10/2005	5	5	0
05-017	Award Fee Process for Contractors Involved in Iraq Reconstruction	10/2005	4	4	0
05-016	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	10/2005	6	6	0
05-015	Management of Rapid Regional Response Program Grants in South-Central Iraq	10/2005	10	10	0
05-014	Management of Commander's Emergency Response Program for Fiscal Year 2004	10/2005	0	0	0
05-013	Controls over Equipment Acquired by Security Contractors	09/2005	0	0	0
05-012	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance	07/2005	0	0	0
05-011	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	07/2005	5	5	0
05-010	Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command – Iraq on the Audit of the Award Fee Process	07/2005	7	7	0
05-009	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	07/2005	0	0	0
05-008	Administration of Contracts Funded by the Development Fund of Iraq	04/2005	6	6	0
05-007	Administration of Iraq Relief and Reconstruction Fund Contract Files	04/2005	7	7	0
05-006	Control of Cash Provided to South-Central Iraq	04/2005	8	8	0
05-005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited	04/2005	7	7	0
05-004	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	01/2005	0	0	0
05-003	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract	11/2004	0	0	0
05-002	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	10/2004	5	5	0
05-001	Coalition Provisional Authority Control of Appropriated Funds	10/2004	0	0	0

Continued on the next page

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 4/30/2009

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
04-013	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award	07/2004	1	1	0
04-011	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	07/2004	4	4	0
04-009	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq	07/2004	5	5	0
04-008	Coalition Provisional Authority Control Over Seized and Vested Assets	07/2004	3	3	0
04-007	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	07/2004	1	1	0
04-006	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts	07/2004	0	0	0
04-005	Award of Sector Design-Build Construction Contracts	07/2004	0	0	0
04-004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	07/2004	3	3	0
04-003	Federal Deployment Center Forward Operations at the Kuwait Hilton	06/2004	8	8	0
04-002	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad	06/2004	0	0	0
04-001	Coalition Provisional Authority Coordination of Donated Funds	06/2004	3	3	0
			373	253	120

COMPLETED SIGIR INSPECTIONS

This appendix contains a list of completed inspections on Iraq reconstruction activities by the Special Inspector General for Iraq Reconstruction (SIGIR), as of April 30, 2009.

TABLE I.1

COMPLETED SIGIR INSPECTIONS (AS OF APRIL 30, 2009)

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Suroor Elementary School	Baghdad	\$246	GRC	Local	Central
Khandek School	Baghdad	\$296	GRC	Local	Central
Sagrah School	Anbar	\$399	MNF-West	Local	Central
Shiqaq Hai Musalla PHC	Tameem	\$305	GRN	Parsons/Local	North
Hai Tiseen PHC	Tameem	\$465	GRN	Parsons/Local	North
Basrah Courthouse	Basrah	\$8,781	GRS	Local	South
Basrah Witness Protection Facility	Basrah	\$2,195	GRS	Local	South
Haditha General Hospital	Anbar	\$5,034	GRC	Local	Central
Heet PHC	Anbar	\$412	GRC	Parsons/Local	Central
Haditha PHC	Anbar	\$538	GRC	Parsons/Local	Central
Al Shurhabil School	Anbar	\$200	MNC-I	Local	Central
Al Iqitadar School	Anbar	\$268	MNC-I	Local	Central
Anbar Rule of Law Complex	Anbar	\$21,462	GRC	ALMCO Limited	Central
Ramadi 132-kV Substation	Anbar	\$28,789	GRC	Symbion-Ozdil-Al Namarq Joint Venture	Central
Plumbing Repairs at the Baghdad Police College	Baghdad	\$3,183	AFCEE & MNSTC-I	Laguna Construction	GRD
Sadr City R3 Water Treatment Plant	Baghdad	\$65,848	GRC	Washington International, Inc. /Black and Veatch	Central
Falluja WWTP	Anbar	\$29,558	GRC	FluorAMEC, LLC	Central
Falluja Sewer—Area A Construction and Repair	Anbar	\$2,906	GRC	Local	Central
Falluja Sewer—Pump Station 1&2	Anbar	\$7,223	GRC	Local	Central
Falluja Sewer—Force Main	Anbar	\$1,804	GRC	Local	Central
Falluja Sewer—Earthwork for the WWTP	Anbar	\$2,769	GRC	Local	Central
Al Quds High School	Baghdad	\$420	MNC-I	Local	Central
Al Mualameen High School	Baghdad	\$389	MNC-I	Local	Central
Al Faoo High School	Baghdad	\$441	MNC-I	Local	Central
Al Shofa Water Facility	Thi-Qar	\$349	GRS	Local	South
Al Kazim Water Supply	Thi-Qar	\$493	GRS	Local	South
Nassriya 33-kV Power line	Thi-Qar	\$1,538	GRS	Local	South

COMPLETED SIGIR INSPECTIONS (AS OF APRIL 30, 2009)

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Al Ager Water Compact Unit	Thi-Qar	\$650	GRS	Local	South
Kirkuk to Baiji PEZ Phase 3	Tameem	\$3,838	GRN	Local	North
Kahn Bani-Sa'ad Correctional Facility	Diyala	\$40,497	GRD	Parsons	Central
Project Assessment Review Through April 2008	Various	\$1,600,000	GRD	Various	Various
Nassriya Water Treatment Plant	Thi-Qar	\$277,000	GRD	FluorAMEC, LLC	South
Repair of the Al Ghazaliyah G-6 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Kurdistan Ministry of Interior Complex	Erbil	\$7,400	GRN	Tigris (Turkey)	North
Sarwaran Primary School	Erbil	\$694	GRN	Local	North
Binaslaw Middle School	Erbil	\$602	GRN	Local	North
Nassriya Prison Expansion	Thi-Qar	\$6,263	GRS	Local	South
Nassriya Prison Follow-up	Thi-Qar	\$15,523	GRS	Local	South
Al Escandrona School	Baghdad	\$86.6	GRD	Local	Central
Rehabilitation of the Mansour Pump Station	Baghdad	\$123	GRD	Local	Central
Mahalla 824 Sewer Collapse Project	Baghdad	\$629	GRD	Local	Central
Iraqi Army Facilities located in Diyanah and Debecha	Erbil	\$9,300	AFCEE	Toltest, Inc.	North
Erbil Police Academy	Erbil	\$10,000	GRN	Tigris Company	North
Repair of the Ghazaliyah G-7 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Bartilla Booster Pump Station Repair	Ninewa	\$417	GRN	Local	North
Bartilla New Road Paving	Ninewa	\$148	GRN	Local	North
Showairrej to Tak Harb Road Paving	Ninewa	\$1,439	GRN	Local	North
Right Bank Drinking Water Treatment Plant	Ninewa	\$1,714	GRN	Local	North
Mosul Dam	Ninewa	\$27,000	GRD	Washington International/ Black and Veatch	North
Qudas Power Plant Turbine Restoration Project and Qudas Power Plant Expansion Project	Baghdad	\$160,000	GRD	URUK Engineering Services and the Baghdad Company for Gas Turbines LTD Joint Venture/FluorAMEC, LLC	Central
Al Qana'at Raw Water Pump Station	Baghdad	\$4,230	GRC	Comet Company	Central
Al Rasheed Brigade Set	Baghdad	\$64,010	AFCEE	Tetra Tech, Inc.	Central
Iraqi C-130 Base	Baghdad	\$30,800	AFCEE	Toltest, Inc.	Central
Iraqi Ministry of Defense Building	Babylon	\$31,460	MNSTC-I	Laguna Construction Company, Inc.	Central
Doura Power Station Units 5 and 6	Baghdad	\$90,800	GRD	Bechtel National, Inc.	Central
Al Basrah Oil Terminal (ABOT) (5 projects)	Basrah	\$3,045	GRC	Parsons	South
Military Base, Tallil	Thi-Qar	\$108,590	AFCEE	Weston	South
Military Base Upgrades, Tallil	Thi-Qar	\$10,511	AFCEE	Weston	South
Recruiting Center, Hillah	Babylon	\$1,824	AFCEE	Weston	South
Iraqi Civil Defense HQ, Baghdad	Baghdad	\$3,000	GRC	Parsons	Central
Bab Shams Police Station, Mosul	Ninewa	\$353	GRN	Local	North
Gaugli-Ashur Police Station, Mosul	Ninewa	\$881	GRN	Local	North

COMPLETED SIGIR INSPECTIONS (AS OF APRIL 30, 2009)

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Maternity and Pediatric Hospital	Erbil	\$6,831	GRN	Local	North
BIAP 12 Standby 06 Power	Baghdad	\$11,792	USAID	Bechtel	Central
West BIAP Special Forces Barracks	Baghdad	\$5,205	GRC	Local	Central
Al Alwaiya Maternity Hospital	Baghdad	\$1,986	GRD	Parsons/Local	Central
Al Alwaiya Children's Hospital	Baghdad	\$1,288	GRD	Parsons/Local	Central
Dahuk Rehabilitation Center	Dahuk	\$5,634	GRD	Biltek	North
Al Kasik Water Storage Tanks	Ninewa	\$4,900	AFCEE	AMEC Earth and Environmental, Inc.	North
Al Kasik Waste Water Treatment Plant	Ninewa	\$2,700	AFCEE	Shaw	North
51st Brigade Iraqi Army Barracks	Babylon	\$999	GRD	Local	South
Al Hillah Police Firing Range	Babylon	\$434	GRD	Local	South
402nd Battalion Iraqi Army Headquarters Barracks	Babylon	\$737	GRD	Local	South
Baghdad Police College, Task Order 06	Baghdad	\$42,909	GRD	Parsons	Central
Baghdad Police College, Task Order 29	Baghdad	\$29,345	GRD	Parsons	Central
Electrical Substation Sustainment-Al Hakamia	Basrah	\$5,677	GRD	Perini Corporation	South
Electrical Substation Sustainment-Hamdan	Basrah	\$5,719	GRD	Perini Corporation	South
Electrical Substation Sustainment-Al Kaffat	Basrah	\$5,438	GRD	Perini Corporation	South
Electrical Substation Sustainment-Al Serajii	Basrah	\$5,718	GRD	Perini Corporation	South
Electrical Substation Sustainment-Shat al Arab	Basrah	\$5,724	GRD	Perini Corporation	South
Courthouse-New Al Karkh-Baghdad	Baghdad	\$2,230	GRD	Foreign	Central
Thi-Qar Village Road Segment 3	Thi-Qar	\$1,440	GRD	Foreign	South
Ibn Al Bitar Hospital – Critical Care Unit	Baghdad	\$580	GRD	Foreign	Central
Baghdad Municipal Solid Waste Landfill Facility	Baghdad	\$28,800	GRD	FluorAMEC, LLC	Central
Police Training Academy – Al Kut	Wassit	\$22,900	GRD	ECCI	North
Ninewa Provincial Police Headquarters	Ninewa	\$1,000	GRD	Foreign	North
11 kVA Substation Feeder	Ninewa	\$1,220	GRD	Foreign	North
Baghdad Police College (Academy)	Baghdad	\$73,000	GRD	Parsons	Central
Kirkuk to Baiji Pipeline	Tameem	\$3,445	Multiple	Multiple	North
Baghdad Railway Station Rehabilitation	Baghdad	\$6,385	GRD-PCO	Foreign	Central
Military Base – 609th ING	Thi-Qar	\$7,634	GRD	Foreign	South
Muthanna Village Roads Segment 4	Muthanna	\$2,888	GRD-PCO	Foreign	South
Prison Facility – Nasiriyah	Thi-Qar	\$49,087	GRD-PCO	Parsons Global Services	South
Fire Station–Nasiriyah	Thi-Qar	\$627	GRD-PCO	Foreign	South
Police Station–Safwan - IHP 404	Basrah	\$2,472	GRD-PCO	Foreign	South
Basrah International Airport-Air Side Supply	Basrah	\$580 .5	GRD-PCO	Reyam Ltd.	South
Basrah International Airport-Terminal and Tower	Basrah	\$5,045	GRD-PCO	NANA Pacific	South
Umm Qasr Water Supply Canal	Basrah	\$15,600	GRD-PCO	Washington International, Inc.	South
Riyadh Canal Crossing	Tameem	\$635.5	GRD-PCO	PIJV	North

APPENDIX I

COMPLETED SIGIR INSPECTIONS (AS OF APRIL 30, 2009)

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Zegeton Fatah Canal Crossing	Tameem	\$658.1	GRD-PCO	PIJV	North
Hillah SWAT Facility	Babylon	\$2,219	GRD	Foreign	South
Seif Sa'ad Police Station	Babylon	\$153	GRD	Foreign	South
Border Post-As Sul #37 - Bnawasuta-Issawa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #29 - Kuralau Bnaw-Azmik	Sulaymaniyah	\$275	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #20 - Marwa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #23 - Bargurd-Safrah	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Military Base Umm Qasr-Ammo Supply Point	Basrah	\$253	GRD	Foreign	South
Operation Center and Security	Basrah	\$1,175	GRD	Foreign	South
Port of Umm Qasr Security Upgrades	Basrah	\$3,747	GRD	Foreign	South
Project Phoenix-Restore Qudas Gas Turbines	Baghdad	\$11,391	PCO	FluorAMEC, LLC	Central
Al Hillah Police Academy-CN-W914NS-04-C-9046	Babylon	\$9,135	JCC-I/A	SBIG Logistics & Technical Services	South
Kerbala Library	Kerbala	\$1,294	CPA (South Central)	Global Business Group	South
Al Wahda Water Treatment Plant	Baghdad	\$4,712	PCO	FluorAMEC, LLC	Central
Al Wathba Water Treatment Plant	Baghdad	\$8,698	PCO	FluorAMEC, LLC	Central
Al Nahrwan Water Supply Project	Baghdad	\$348	GRD	Foreign	South
Al Sumelat Water Network	Baghdad	\$764	PCO	SIMA International	Central
Al Hakamia Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Hamdan Substation	Basrah	\$5,001	PCO	Perini Corporation	South
Al Kaffat Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Al Seraji Substation	Basrah	\$5,709	PCO	Perini Corporation	South
Shat al Arab Substation	Basrah	\$5,298	PCO	Perini Corporation	South
Al Fathah Pipe Crossing	Tameem	\$29,715	PCO	PIJV	North
Kirkuk Canal Crossing	Tameem	\$2,088	PCO	PIJV	North
Al Fathah River Crossing Tie-ins	Tameem	\$8,156	PCO	PIJV	North
Al Balda Police Station	Babylon	\$135	GRD	Foreign	South
Al Hillah Maternity and Children's Hospital	Babylon	\$7,414	PCO	Parsons Global Services	South
Al Imam Primary Care Center	Babylon	\$533	PCO	Parsons Delaware, Inc.	South
Babil Railway Station	Babylon	\$274	PCO	Foreign	South
Mosul Airport - ATC Tower Rehab	Ninewa	\$10,329	GRD	Foreign	North
Ninewa Village Roads Segment 3	Ninewa	\$920	GRD	Foreign	North
Ainkawa Fire Station	Erbil	\$1,392	GRD	Parsons Global Services, Inc.	North
Erbil City Transformers	Erbil	\$3,372	GRD	Washington International, Inc.	North
Sheile Primary School	Dahuk	\$401	GRD	Foreign	North
Zakho-Military Academy	Dahuk	\$5,591	GRD	Foreign	North
PHC Type A at Shiqaq Hai Musalla	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alhajaj	Tameem	\$608	GRD	Parsons Delaware, Inc.	North

COMPLETED SIGIR INSPECTIONS (AS OF APRIL 30, 2009)

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
PHC Type A at Hai Alasra Wa Al Mafqodeen	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Al Wasyt	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type B at Hai Tis'een	Tameem	\$734	GRD	Parsons Delaware, Inc.	North
New Second Brigade Base	Tameem	\$114,000	AFCEE	Environmental Chemical Corporation	North
Aviation Base Building	Tameem	\$13,200	AFCEE	Environmental Chemical Corporation	North

SUSPENSIONS AND DEBARMENTS

Since December 2005, SIGIR has worked closely with the Department of Justice, Army Criminal Investigative Command, Defense Criminal Investigative Service, and the Army Legal Service Agency's Procurement Fraud Branch to suspend and debar contractors for fraud or corruption within the Army, including those involving Iraq reconstruction or Army support contracts in Iraq and Afghanistan. These cases arise as the result of criminal indictments filed in federal district courts and allegations of contractor irresponsibility that require fact-based examination by the Army's Suspension and Debarment Official. In June 2003, the Department of Defense designated the Department of the Army as the executive agent for contracting support to the Coalition Provisional Authority (CPA). As a result, the Army's Suspension and Debarment Program leads the effort to ensure the integrity of contractors performing these contracts. The goal of this program is to ensure that these contracts are awarded to, and performed by, contractors who are honest and ethical and who have the ability to successfully perform this important work. The Procurement Fraud Branch has also taken a leading role within the Army and at joint contracting organizations to train contracting officers to aid in the prevention and early detection of contractor fraud in Iraq reconstruction and support contracts. Since SIGIR's January 2009 Quarterly Report, the Procurement Fraud Branch has suspended 2 individuals based on allegations of fraud and misconduct connected to reconstruction and contractor fraud in Iraq, Kuwait, and Afghanistan, bringing the total suspensions to date to 105. In addition the Army has proposed 7 contractors for debarment,

resulting in a total of 76 proposed debarments. Of these 76 proposed debarments, the Army has finalized 41 debarments to date, resulting in the debarment of contractors for periods ranging from 12 months to 10 years. The Procurement Fraud Branch is aggressively pursuing additional companies and individuals associated with this case and others out of Iraq, Kuwait, and Afghanistan. Additional suspension and debarment actions are projected during 2009. For information on specific actions by the Army Suspension and Debarment Official, see Table J.1. For information on the actions taken by the Air Force Suspension and Debarment Official and the Navy Suspension Debarment Official, see Table J.2.

TABLE J.1

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Powell, Glenn Allen	LOGCAP Contractor Employee	Suspended, 9/17/2005; proposed for debarment, 12/13/2005; debarred, 2/16/2006	Bribery of Government Official	Awarded contract to KBR subcontractor under LOGCAP III contract in exchange for 20% kickback of contract price. Employer unaware of actions. On 8/19/2005, pled guilty to a two-count criminal information charging him with fraud. Case Closed.
DXB International	LOGCAP Subcontractor	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Name Withheld	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005	Allegations of Failure To Perform a Contract	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Ludwig, Steven	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Jasmine International Trading and Service Company	Contractor - Area Support Group Kuwait	Proposed for debarment, 2/27/2006; debarred, 6/27/2006; proposed for debarment, 7/23/2008	Allegations of Bribery of Government Official	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti National—no DoJ action. 9-month debarment. Proposed for debarment 7/23/2008. Response to proposed debarment pending.
Salem, Daa Ahmen Abdul Latif	Director, Jasmine International Trading and Service Company	Proposed for debarment, 2/27/2006; debarred, 6/27/2006 . Proposed for debarment 7/23/2008	Allegations of Bribery of Government Official	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti National—no DoJ action. 9-month debarment. Proposed for debarment 7/23/2008. Response to proposed debarment pending.
Eagle Global Logistics, Inc.	Subcontractor - LOGCAP III	Suspended, 2/27/2006; Administrative Compliance Agreement signed, 3/2/2006	Allegations of Violation of the False Claims Act; False Statements	Claimed surcharges for air-freight forwarding services of transport of U.S. military equipment between Dubai and Baghdad. Administrative compliance agreement signed with Army on 3/2/2006.
Cahill, Christopher Joseph	Employee - Eagle Global Logistics, Inc.	Suspended, 2/27/2006; proposed for debarment, 9/15/2006; debarred, 11/9/2006	False Claims Act; False Statements	Pled guilty to adding an illegal surcharge to government contracts while employed by a shipping company in the Middle East. Sentenced by the U.S. District Court, Central District of Illinois, to 30 months confinement, 2 years supervised release, and a \$10,000 fine. Case Closed.
Global Business Group S.R.L.	Contractor - CPA-SC	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Contractor based in Romania used by Philip H. Bloom to procure fraudulent contracts. Also doing business as Global Business Group Logistics, GBG Holdings, and GBF Logistics Division. Debarred for approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Bloom, Philip H.	Owner, Global Business Group S.R.L.	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, bribery, and money laundering on 3/10/2006 in U.S. District Court for the District of Columbia. Sentenced 2/16/2007 to 46 months confinement, 24 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Merkes, Steven	Former Contracting Officer—SOCEUR	Suspended, 1/24/2007; proposed for debarment, 8/15/2007; debarred, 9/27/2007	Acceptance of Illegal Gratuities	Accepted position with Global Business Group S.R.L. while a U.S. government employee. Agreed to provide GBG with assistance in receiving SOCOM contracts in Eastern Europe and Iraq. Sentenced 6/1/2007 to 12 months of confinement.
Stein, Robert J., Jr.	CPA-SC Civilian Comptroller and Funding Officer	Suspended, 12/2/2005; proposed for debarment, 7/2/2007; debarred, 8/16/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, money laundering, bribery, possession of a machine gun, and aiding/abetting in the U.S. District Court for D.C. Sentenced on 1/29/2007 to 9 years confinement, 36 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 12/5/2014. Case Closed.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Wheeler, Michael B., LTC, USAR	Civil Affairs Team Leader, 432nd CA BN, USA	Suspended, 12/7/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment.
Harrison, Debra M., LTC, USAR	Assistant CPA-SC Comptroller and Funding Officer, 358th CA BDE, USA	Suspended, 12/20/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment.
Hopfengardner, Bruce D., LTC, USAR	Civil Affairs Advisor, Iraqi Police, Al-Hillah Iraq	Suspended, 7/19/2006; proposed for debarment, 8/8/2007; debarred 9/20/2007	Wire Fraud, Money Laundering, Interstate Transport of Stolen Property, Conspiracy, Wrongful Conversion	Pled guilty to conspiracy to commit money laundering and wire fraud 6/26/2007. Sentenced to 21 months of confinement, 36 months supervised release, \$144,500 fine, and (with co-conspirators) forfeiture of \$3,600,000. Case Closed.
Salam, Faheem Mousa	Contractor - MINSTC-I	Suspended, 4/13/2006; proposed for debarment, 4/13/2007; debarred, 6/28/2007	Attempted Bribery of Government Official	Accused of offering cash payments to Iraqi police officials in exchange for contracts to supply the Civilian Police Assistance Training Team, Multi-National Security Transition Command-Iraq, with 1,000 protective vests and other equipment. Sentenced 2/2/2007 to 36 months confinement, 24 months supervised release, 250 hours community service, and \$100 special assessment. Case Closed.
Faiq, Alwan	Contractor Employee - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	Alleged attempted bribery of a USACE-GRD contracting officer in exchange for procurement-sensitive information and favorable treatment on future contracts. Case Closed.
Danube Engineering and General Contracting	Contractor - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	Debarred based on unauthorized delegation of contract performance to a subcontractor resulting in attempted bribery of a contracting officer for procurement-sensitive information. Debarred for one year. Case Closed.
Qussay, Abdullah Hady	President, QAH Mechanical and Electrical Works	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	Accused of misrepresenting to USACE-GRD that he was a director of Danube Engineering and General Contracting. Case Closed.
QAH Mechanical and Electrical Works	Subcontractor, Baghdad, Iraq	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	Debarred based on affiliation with Mr. Abdullah H. Qussay. Case Closed.
Zahed, Mohamed Abdel Latif	Contractor Employee (Linguist), Camp Victory, Iraq	Proposed for debarment, 2/9/2007	Allegations of False Claims	Contractor provided reimbursement of \$31,985. Current whereabouts unknown.
Parsons Corporation, d/b/a Parsons Global Service, Inc.	Contractor, Iraq Reconstruction Projects	See case status.	See case status	Show cause letter sent on 3/27/2007 to determine compliance with DFARS 203.7000, based on allegations made by SIGIR during congressional testimony and in audit reports. Response currently under review by SDO.
Dan Trading and Contracting	Contractor, Kuwait	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Amro Al Khadra	Manager and Director of Sales, Dan Trading	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Wiesemann, Robert CW2, USA	Contracting Officer, Camp Arifjan, Kuwait	Proposed for debarment, 12/6/2005; debarred 3/6/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Moore, Keith, SFC, USA	Mayor, FOB Union III, Iraq, HUB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Balasi, Anthony O., SSG, USA	Provost, FOB Union III, Iraq, HHB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Whiteford, Curtis G., COL (Retired) USA	Chief of Staff and Deputy Regional Advisor, CPA-SC, Al-Hillah, Iraq	Suspended, 3/30/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment prior to debarment.
Pappen, Gheevarghese	Contracting Officer - ASG Kuwait	Suspended, 3/30/2006; proposed for debarment, 5/1/2007; debarred, 6/28/2007	Bribery of Government Official; Racketeering	Allegedly received approximately \$28,900 and attempted to receive an additional payment of approximately \$19,000 from a Kuwaiti national, for contracts to provide apartments in Kuwait City for Army personnel. Case Closed.
Seamans, Stephen Lowell	Employee, LOGCAP III Contractor	Suspended, 4/27/2006; proposed for debarment, 1/5/2007; debarred, 7/27/2007	Wire Fraud, Money Laundering	Sentenced 12/1/2006 to 12 months and 1 day confinement, 3 years supervised release, \$380,130 restitution, \$200 special assessment. Case Closed.
Name Withheld	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; proposed debarment terminated, 5/18/2007	Allegations of False Claims, False Statements	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Green Valley Company	Contractor, Camp Arifjan, Kuwait	Proposed for debarment, 12/1/2006; debarred, 5/18/2007; proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of False Claims, False Statements	Fact-based debarment action based on substantiated allegations that contractor willfully caused the submission of false claims related to the removal of black/gray water from Camp Arifjan, Kuwait. Proposed for debarment
Name Withheld	Active Duty Army Officer	Suspended, 9/5/2006	Allegations of Offering To Disclose Contractor Bid, Proposal, and Source Selection Information and Soliciting Contractors for Illegal Gratuities	Arrested 8/18/2006. Died 9/5/2006. Suspension terminated. Case Closed.
Barnes, Thomas Nelson	Contractor Employee, MNF-I	Suspended, 11/4/2005; proposed for debarment, 11/16/2006; debarred, 1/24/2007	Theft	Pled guilty to one count of theft of public property for improperly issuing badges to contractor employees resulting in unauthorized access to the International Zone, Baghdad. Sentenced 5/11/2006 to 30 days home confinement, 1 year supervised probation, and \$25 special assessment. Debarred for 4 years. Case Closed.
Lee Dynamics International	MNSTC-I Contractor	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force and guilty plea of Col. Levonda Seiph, USA. Alleged to have made payments to two contracting officers in exchange for the award of warehouse management contracts in support of the Iraqi police and armed forces.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Lee Defense Services Corporation	Subcontractor and affiliated company, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA. Suspended as an affiliated company of Lee Dynamics International and Justin W. Lee.
Lee, George H.	Owner, Lee Dynamics International; CEO Starcon, Ltd., LLC	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force and guilty plea of Col. Levonda Selph, USA.
Lee, Justin W.	Consultant and Former Marketing Manager, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA.
Lee, Oai	Agent, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA.
Rivard, John Allen, MAJ, USAR	Contracting Officer, LSA Anaconda, Iraq	Suspended, 8/10/2007; proposed for debarment, 11/27/2007; debarred, 1/14/2008	Allegations of Conflicts of Interest, Bribery, Bid-rigging, and False Official Statements	Allegedly awarded \$8,000,000 in contracts for housing trailers at LSA Anaconda in return for gratuities from contractors. Case Closed
Name Withheld	Former Finance Manager, Joint ASG, Baghdad, Iraq and President, RMI	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Fact-based proposal for debarment resulting from allegations that post-government employment restrictions for federal employees may have been violated. On 1/31/2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Name Withheld	Contractor, JCC-1/A, Baghdad, Iraq	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Fact-based proposal for debarment resulting from allegations that RMI received a government contract as a result of a violation of restrictions on post-government employment of federal employees. On 1/31/2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Key, Austin, CPT, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 8/27/2007	Allegations of Bribery	Allegedly requested a \$125,000 payment from a contractor in return for safeguarding the company's interests and a \$50,000 payment from an informant in exchange for a promise of procurement-sensitive information. Taken into custody in New York, NY, and currently awaiting trial.
Cockerham, John L., MAJ, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/15/2007	Allegations of Bribery, Conspiracy and Money Laundering	Indicted in the Western District of Texas on 7/27/2007 on allegations of bribery, money laundering, and wire fraud based on the award of multiple contracts for goods and services while deployed to Kuwait. Entered a plea of guilty to bribery, conspiracy, and money laundering on 1/31/08. Plea unsealed on 6/24/08.
Cockerham, Melissa	Spouse, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of conspiracy and Money Laundering	Indicted in the Western District of Texas on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham. Entered a plea of guilty to conspiracy, and money laundering on 1/31/08. Plea unsealed on 6/24/08.
Blake, Carolyn	Sister, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of Wire Fraud and Money Laundering	Indicted in the Western District of Texas on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham. Currently awaiting trial.
Name Withheld	Contractor Employee, IZ, Baghdad	Proposed for debarment, 9/14/2007; proposal for debarment terminated, 12/19/2007	Allegations of Violations of the Procurement Integrity Act	Accused of obtaining information in violation of the Procurement Integrity Act to influence the award of convo-security delivery orders. Determined to be presently responsible by Suspension and Debarment Official as a result of materials submitted for consideration in writing and at an oral hearing. Case Closed.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Name Withheld	Private Military and Explosive Ordnance Disposal Contractor, MINSTC-I and JCC-I/A	See case status	See case status	Show cause letter sent on 9/14/2007 regarding allegations that the company received convoy security delivery orders as a result of misconduct by an employee of the company. On 1/16/2008 the Army Suspension and Debarment Official determined that the company is presently responsible and did not intend to take suspension and debarment action in this matter. Case Closed.
Ward, Wallace	Employee, LOGCAP III Contractor	Suspended, 10/11/2007; proposed for debarment, 7/1/2008	Allegations of False Claims	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Sellman, James. N.	Employee, LOGCAP III Contractor	Suspended, 10/11/2007; proposed for debarment., 7/1/2008	Allegations of False Claims	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Crenshaw, Joseph, CW2, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 12/3/2007	Allegations of Larceny and Bribery	Allegedly received cash payments in return for escorting contractor fuel tankers into Camp Victory, Iraq, for the purpose of stealing the fuel.
Name Withheld	Construction Materials Supplier, Camp Arifjan, Kuwait	See case status	See case status	Show cause letter sent on 12/31/2007 in response to allegations that the company delivered gravel to Camp Arifjan in inadequate amounts that failed to meet contract requirements. On March 12, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded. No suspension or debarment action was taken. Case Closed.
Insaat, Yuksel	JCC-I/A Prime Contractor and LOGCAP III Subcontractor	Proposed for debarment, 11/8/2007;Administrative Compliance Agreement, 2/6/2008	Allegations of False Claims	Contractor for construction of a barracks in Taji, Iraq, valued at \$19,800,000. After contract was terminated, contractor was accused of submitting numerous claims to the government in the amount of \$2,598,941, of which it is alleged that \$2,497,440 were false. Proposed for debarment by USAREUR Suspension and Debarment Official. Administrative Compliance Agreement entered on 2/6/2008.
AEY, Inc.	Supplier of 7.62 mm and other ammunition to the ANA and ANP via Army Sustainment Command contract W52PJ-07-D-0004	Suspended, 3/25/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Fact-based suspension resulting from allegations that AEY provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in U.S. District Court on 6/20/2008 for conspiracy, false statements, and major fraud against the United States.
Diveroli, Efram	Director, AEY, Inc.	Suspended, 3/25/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Allegedly provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in U.S. District Court on 6/20/2008 for conspiracy, false statements, and major fraud against the United States.
Peleti, Peleti "Pete," CWO, USA	HHC 25th ID, Camp Victory, Iraq	Suspended, 1/31/2007; proposed for debarment, 3/4/2008; debarred 6/15/2008	Allegations of Bribery and Illegal Gratuities	Allegedly received cash payments in exchange for the award of food service supply contracts to a Kuwaiti-based company. Case Closed.
Lane, Jesse D., Jr.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Annakos, Jennifer	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Chavez, Lomeli L.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Hollier, Derryl	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Lopez, Luis A.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
AlSawari General Trading and Contracting Company	Contractor, ASG Kuwait	Proposed for debarment, 1/18/2008; debarred, 3/13/2008	Allegations of Non-Performance of Contract Terms and Trafficking in Counterfeit Goods and Services	Attempted to deliver 571 counterfeit Nokia cell phones to ASG-KU as part of 3 separate contracts. Phones determined to be counterfeit after DD 250 issues but before issue to units and payment to contractor. Case Closed.
Martin, Anthony J.	Subcontract Manager, KBR, Kuwait	Suspended, 7/19/2007; proposed for debarment, 9/29/2008	Allegations of Bribery, Illegal Gratuities, and Receipt of Kickbacks	Allegedly awarded a subcontract to a Kuwaiti company after agreeing with its managing partner that he was going to receive \$50,240 for the award of the contract.
Smoot, Kevin Andre	Managing Director, Eagle Global Logistics Services	Suspended, 8/8/2007; proposed for debarment, 3/10/2008; debarred 9/30/2008	Allegations of False Statements, False Claims	Allegedly falsely stated that \$1,141,097 in war risk surcharges billed by Eagle Global Logistics to KBR as part of a subcontract were legitimate.
Hall, Terry	Owner/Manager, Freedom Consulting and Catering, U.S. Eagles Services and Total Government Allegiance	Suspended, 3/7/2008	Allegations of Bribery in Obtaining a Government Contract	Indicted on 11/20/2007 in the U.S. District Court for the District of Columbia on one count of Bribery, in violation of 18 U.S.C. § 201(b)(1)(A), as a result of alleged participation in a scheme to fraudulently award U.S. government contracts to supply bottled water and other supplies and services to the U.S. military in Iraq and Kuwait.
Freedom Consulting and Catering Company WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
U.S. Eagles Services Corporation	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Total Government Allegiance	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Bluebridge International Trading and Contracting Company, WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall, U.S. Eagles Services Corporation, Freedom Consulting and Catering, WLL, and Total Government Allegiance.
Finbar, J. Charles	Owner/manager, Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL and Trimedpro Project Management	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Trimedpro Project Management	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate of Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL, and Trimedpro Project Management.
Ellis, Dorothy	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008		Affiliate of U.S. Eagles Services.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Bruce, Richard	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008		Affiliate of Total Government Allegiance.
Charles, Maria Rosario	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008		Affiliate of U.S. Eagles Services.
Pressley, Eddie	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008		Affiliate of U.S. Eagles Services.
Gayfield, Tina	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008		Affiliate of Total Government Allegiance.
Naji, Monther "Mike" Majeed	Sales Manager, Phoenix Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations of False Statements	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Al Jabawi, Harith "Harry" Naji	Regional Coordinator, Joshua Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations of False Statements	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Phoenix Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008		Affiliate and Imputee of Naji.
Joshua Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008		Affiliate and Imputee of Naji.
Selph, Levonda J., Colonel, USA (Ret)	Former Contracting Officer, MNSTC-I	Proposed for debarment, 7/1/2008	Allegations of Conspiracy and Bribery	Allegedly awarded contracts to Lee Dynamics International for warehouse services in Iraq in exchange for monetary payments.
Starcon Ltd LLC	Contractor, Camp Arifjan, Kuwait	Proposed for debarment, 7/1/2008	Affiliate of George H. Lee	See entry for George H. Lee.
Guyon, Stephen	Managing Partner, Starcon, Ltd LLC	Proposed for debarment, 7/1/2008	Affiliate of George H. Lee	See entry for George H. Lee.
Jabak, Ali N.	Former Contractor (Interpreter), Baghdad, Iraq	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly used an Iraqi contractor's e-mail address to request payment for a completed contract to the bank account for Liberty's Construction. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon.
Jabak, Liberty A.	Owner, Liberty's Construction Company	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly established a company and bank accounts for the purpose of fraudulently obtaining payment for a completed contract held by another contractor in Iraq. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon.
Liberty's Construction Company	Construction Company, Garrison, KY	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	See entries for Ali N. Jabak and Liberty A. Jabak.
Newcon International Ltd.	NVG Supplier, TACOM Contract for Iraqi Army Battalion Equipment Sets	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Company does business as "Newcon Optik."
Beker, Mendel	President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Also known as "Mikhail Lvovich" and "Michael Beker."
Prilik, Arie	Vice President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Rudiy, Ally	Director, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	See entry for Newcon International.
Coman, Stins	Part Owner, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	See entry for Newcon International.
Raman International, Inc.	Contractor, Victory Base Complex RCC, Iraq	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000 and \$370,000 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 in the Western District of Oklahoma.
Chidiac, Elie Samir	Iraq Country Manager, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000.00 and \$370,000.00 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 in the Western District of Oklahoma.
Atallah, Mike	CEO, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and imputee of Raman International and Elie Chidiac.
Atallah, Marta	Treasurer, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and imputee of Raman International and Elie Chidiac.
Atilan, Metin	Owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	Allegedly offered to pay a contracting officer for the award of contracts to PMA Services Supply and Construction for the supply of residential trailers. Arrested 6/08/2008 in Las Vegas and released on bail. Fugitive as of 6/12/2008.
PMA Services Supply and Construction LLC	Construction Equipment Supplier, MINF-I	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Kayteks General Services Co.	Turkish Subsidiary, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Williams, Theodore Q.	Vice President, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Kacar, Ozgen	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Kacar, Mezin	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Atilan, Ayfer	Manager and Part-owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Kahn, Mohammad Shabbir	Employee - Tamimi Global Logistics, Kuwait	Suspended, 4/27/2006; Proposed for debarment, 9/15/2006; debarred, 10/10/2007	Allegations of Wire Fraud, Conspiracy, Money Laundering and False Statements	Pled guilty to 12 counts of wire fraud, 1 count of conspiracy to launder money, and 1 count of making a false statement. Sentenced to 51 months confinement, 2 years supervised release, ordered to pay an assessment of \$1,400, a fine of \$10,000, and restitution in the amount of \$133,860 payable to U.S. Army Operations Support Command. Case Closed.
Momon, James, Jr., Major, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/21/2008	Allegations of Conspiracy and Bribery	Allegedly received payments for the award of contracts from Kuwaiti contractors. Currently awaiting trial.
Omega Construction and Support Services	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 8/21/2008	See entry for MAJ James Momon	Company established by MAJ James Momon to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors.
Allied Arms Company, Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Jireh Springs General Trading and Contracting Establishment	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Zenith Enterprises Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/20	Allegations of bribery in obtaining a Government contract.	d/b/a "Zenith for General Trading and Contracting" and "Zenith Enterprises, Ltd.;" Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Trans Orient General Trading	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Fawzi, Shahir	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	a.k.a. "Shaher Nabih Fawzi Audah;" Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Al-Ajmi, Falah	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Gopal, K. V.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Nair, Vasantha	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Defense Consulting and Contracting Group, L.L.C.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment due on 10/31/2008.
Allied Arms Company, W.L.L.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Jireh Ventures USA	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Company established by MAJ Cockerham to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors. Response to proposed debarment pending.
D and J Trading Company	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Company established by MAJ Cockerham to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors. Response to proposed debarment pending.
First AIM Trading and Contracting	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Future AIM United	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Dewa Projects (Private) Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Al Ghannom and Nair General Trading Company	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Dewa Trading Establishment	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Dewa Europe	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Triad United Technologies, L.L.C.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls.
Packouz, David	Vice President, AEY, Inc.	Suspended, 9/29/2008	Allegations of False Statements, Conspiracy and Major Fraud Against the United States	Indictment-based suspension resulting from allegations that AEY provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in United States District Court for the Southern District of Florida, 6/20/2008, on one count of conspiracy, 36 counts of false statements, and 36 counts of major fraud against the United States. Currently awaiting trial.
Podrizki, Alexander	AEY, Inc., Country Manager, Albania	Suspended, 9/29/2008	Allegations of False Statements, Conspiracy and Major Fraud Against the United States	Indictment-based suspension resulting from allegations that AEY provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in United States District Court for the Southern District of Florida, 6/20/2008, on 1 count of conspiracy, 36 counts of false statements, and 36 counts of major fraud against the United States. Currently awaiting trial.
Merrill, Ralph	AEY, Inc., Financial Backer and Management Consultant	Suspended, 9/29/2008	Allegations of False Statements, Conspiracy and Major Fraud Against the United States	Indictment-based suspension resulting from allegations that AEY provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in United States District Court for the Southern District of Florida, 6/20/2008, on one count of conspiracy, 36 counts of false statements, and 36 counts of major fraud against the United States. Currently awaiting trial.
Ammoworks, Inc.	Affiliated Company, AEY, Inc.	Suspended, 9/29/2008		Company established by Efraim Diveroli to facilitate retail and government sales of ammunition and weapons.
Manchester Property Corporation	Affiliated Company, AEY, Inc.	Suspended, 9/29/2008		Company established by Efraim Diveroli to facilitate retail and Government sales of ammunition and weapons.
West, Christopher P., Major, ILNG	Former S4 and Base Operations Officer, Bagram AB, Afghanistan; Assigned to 33d ASG, Chicago, Illinois	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of allegedly splitting \$180,000 in payments from contractors with other military personnel in exchange for the award of contracts for bunkers, barriers and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on three counts each of conspiracy and bribery.
Assad, John Ramin	Co-Owner, AZ Corp. and AZ Kabul Corp.	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	a.k.a. "Assadullah Ramin" and "John Ramin," accused of making \$60,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Ramin, Tahir	Co-Owner, AZ Corp. and AZ Kabul Corp.	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$60,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
AZ Corp.	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Affiliate and imputee of Assad John Ramin and Tahir Ramin.
AZ Kabul Corp.	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Affiliate and imputee of Assad John Ramin and Tahir Ramin.

Continued on next page

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Noor Alam, a.k.a. "Noor Alam Noori"	Owner, Northern Reconstruction Organization and Shamal Pamir Building and Road Construction Company	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$60,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Northern Reconstruction Organization	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of receiving the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005 based on payments made to military personnel. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Shamal Pamir Building and Road Construction Company	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008		Company affiliated with Noor Alam.
Bakhshi, Abdul Qudoos, a.k.a. "Haji Abdul Qudoos"	Owner, Naweed Bakhshi Company	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$270,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Naweed Bakhshi Company	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of receiving the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005 based on payments made to military personnel. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Lanmon, Cedar J. CPT, USA	Former COR, LSA Anaconda, assigned to I Corps and Ft. Lewis, WA	Suspended, 6/17/2008	Allegations of Bribery	Allegedly facilitated the award of contracts to a contractor in exchange for 10% of contract awards valued at \$250,000 during 2 deployments. Also allegedly provided short term loans to other contractors he was responsible for overseeing.
Dubois, Lee W.	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Jeffrey, Robert	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Shrewtha, Bal Ram	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Maalouf, Elias	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Young, Robert	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Davis, Kevin Arthis, COL, USA (Ret.)	Former Chief, Technical Evaluation Team, CPA Office of Security Cooperation	Suspended, 11/25/2008	Allegations of Bribery and Bid-rigging	Allegedly provided assistance to Lee Dynamics International and other contractors in the award of warehouse contracts by CPA.
Krage, Gerald Thomas, SGM, USA	Task Force Dragon, MNC-I, Camp Victory	Proposed for Debarment, 3/19/2009	Failure to obey a lawful general order and false official statement	Convicted at court-martial of violating the Joint Ethics Regulation and False Official Statement during attempts to influence contracting officers to use Alrafidane LLC's products and services in Iraq reconstruction contracts.
Castro, Andrew John, SSG, USA	President, Alrafidane, LLC	Proposed for Debarment, 3/19/2009	See notes	Affiliate of SGM Gerald Krage.
Alrafidane, LLC	Water purification system manufacturer, Lagrangeville, NY	Proposed for Debarment, 3/19/2009	See notes	Affiliate of SGM Gerald Krage.
Abd Alama, Nazar	Director, San Juan Co.	Proposed for Debarment, 4/9/2009	Allegations of attempted bribery	Allegedly solicited a JCC-I/A contracting officer to award contracts to San Juan Co., in exchange for a \$250,000 cash payment.

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
San Juan Co.	Construction materials supplier and general support contractor, Baghdad, Iraq	Proposed for Debarment, 4/9/2009	See notes	Affiliate of Nazar Abd Alama.
Mississippi Company for the General Contract	Construction materials supplier and general support contractor, Baghdad, Iraq	Proposed for Debarment, 4/9/2009	See notes	Affiliate of Nazar Abd Alama.
Murray, Christopher H., MAJ, USA (Ret.)	Contracting Officer, Camp Arifjan, Kuwait	Suspended, 1/19/2009	Allegations of Bribery and Bid-rigging	Allegedly received cash payments totaling \$225,000 from three contractors providing goods and services to camp Arifjan.
Nguyen, Michael Dung, CPT, USA	Civil Affairs Officer, 4th Stryker Brigade Combat Team, 2nd Battalion, 23rd Infantry	Suspended, 3/13/2009	Allegations of Theft	Allegedly diverted approximately \$690,000 in CERP funds to his personal use during the deployment to Iraq.
Fankhauser, Jacqueline S.	Family member, JCC-I/A Contracting Officer	Proposed for Debarment, 4/9/2009	Receipt of Stolen Property	Received cash payments and personnel property valued at approximately \$370,000 from a contractor on behalf of a deployed family member as part of a scheme to fraudulently award multiple Government contracts. Sentenced on 2/19/2009 to 1 year probation, 180 days home confinement, 104 hours of community service, a \$10,000 fine, and \$100 special assessment.
Gilliam, David Silvino	Former disbursing officer for Alpha detachment, 125th Finance Battalion, Kandahar AB, Afghanistan	Suspended, 4/9/2009	Allegations of Theft, Bulk Cash Smuggling, Transfer of Stolen Money in Interstate and Foreign Commerce, Money Laundering, and False Statements	Allegedly submitted fraudulent tax vouchers on several occasions to facilitate the theft of \$284,000 in cash.



TABLE J.2

SUSPENSIONS AND DEBARMENTS (AIR FORCE AND NAVY)

NAME	POSITION	ACTION TAKEN
AIR FORCE		
Custer Battles	Custer Battles, LLC	Debarred, 03/17/2006
Dayekh, Ahmed Hassan	Al Riyadh Laboratories and Electricity Company	Debarred, 09/26/2006 – 09/28/2009
Al Riyadh Laboratories and Electricity Company		Debarred, 1/26/2007
Grove, Robert, COL, USA (Ret)	Contractor	Debarred, 10/30/2007
Mahmoud, Samir	Western Solutions	Debarred, 11/29/2007
Remington, Sherrie Lynn, CPT		Proposed for Debarment, 01/25/2008
Ramirez, David Ricardo	Contractor	Suspended, 03/27/2009
NAVY		
Medina, Gloria		Proposed for Debarment, 4/11/2008

DETAILED SUMMARY OF OTHER AGENCY OVERSIGHT

This appendix provides summaries of the audits listed in Section 5. All information provided is current as of March 31, 2009.

Other Agency Audits

Department of Defense Office of Inspector General

The Department of Defense continues to face many challenges in executing its Overseas Contingency Operations (OCO), formerly known as “the Global War on Terror” (GWOT). The Department of Defense Office of Inspector General (DoD OIG) has identified priorities based on those challenges and has responded by expanding their coverage of OCO operations and our presence in Southwest Asia. As DoD continues its OCO such as Operation Iraqi Freedom and Operation Enduring Freedom, DoD OIG will stay focused on issues important to accomplish the mission and ensure DoD makes efficient use of its resources to support the warfighter. DoD OIG has assigned over 300 personnel this quarter to their OCO-related projects and investigations.

DoD OIG, as the lead oversight agency within DoD, is working with both DoD and federal oversight agencies to issue an update to the statutory¹ required Comprehensive Oversight Plan for Southwest Asia in April 2009. The Comprehensive Audit Plan for Southwest Asia includes the individual audit plans of the Inspectors General for DoD, Department of State, and the U.S. Agency for International Development; and the Special Inspector General for Iraq Reconstruction. It also includes the

planned audit work of the Army Audit Agency, Naval Audit Service, Air Force Audit Agency, and Defense Contract Audit Agency because of the major contributions they make to improve the efficiency and effectiveness of support to the military. The comprehensive plan was expanded beyond the statutory mandate to include other functional areas that are germane to supporting Operation Enduring Freedom and Operation Iraqi Freedom, as well as the OCO, such as contract administration and management, reset of equipment, financial management, and reconstruction support effort.

The April 2009 update will include the statutory requirements of FY 2009 National Defense Authorization Act, Section 852, “Comprehensive Audit of Spare Parts Purchases and Depot Overhaul and Maintenance of Equipment for Operations in Iraq and Afghanistan,” requires that the Army Audit Agency, the Navy Audit Service, and the Air Force Audit Agency, in coordination with the Inspector General of the Department of Defense develop a comprehensive plan for a series of audits for DoD contracts, subcontracts, and task and delivery orders for depot overhaul and maintenance of equipment for the military in Iraq and Afghanistan; spare parts for military equipment in Iraq and Afghanistan; and DoD in-house overhaul and maintenance of military equipment used in Iraq and Afghanistan. The law also requires that the audits identified by this effort be incorporated into the comprehensive audit plan required by Section 842 of FY 2008’s National Defense Authorization Act. In addition to including the Section 852 statutory requirements, the April

TABLE K.1

INVESTIGATIVE STATUS	CONFLICT OF INTEREST	COUNTERFEIT/ PRODUCT SUBSTITUTION	WEAPONS RECOVERY/ SECURITY	FALSE CLAIMS/ STATEMENTS	THEFT/ DRUGS	BRIBERY/ CORRUPTION
Open	0	1	0	7	2	9
Closed	3	4	6	2	20	10
Totals	3	5	6	9	22	19

2009 update will include the Commander, U.S. Central Command’s request for DoD OIG and the Service Audit Agencies to review asset accountability within Southwest Asia.

DoD OIG is currently working with CENTCOM and its subordinate commands in Southwest Asia to expand their deployed footprint. The additional staff will support the increased oversight workload required by statutory requirements, congressional requests, senior DoD and military officials requests, and as they determine based on high risks and challenges in the operations. DoD OIG field offices in Qatar, Iraq, Kuwait, and Afghanistan enhance their ability to provide audit, inspection, and investigative support to DoD operations in support to OCO. DoD OIG further coordinates the DoD OCO oversight activities through the Southwest Asia Joint Planning Group. The Group held its eighth meeting in February 2009.

The DoD OIG testified before the Congress three times this quarter regarding issues that included DoD operations in Iraq as well as Southwest Asia. Specifically, the DoD OIG testified:

- on February 26, 2009, before the U.S. House of Representatives Committee on Appropriations Defense Subcommittee on “Department of Defense Outsourcing”
- on February 12, 2009, before the House Committee on Oversight and Government Reform Subcommittee on National Security and Foreign Affairs on the “DoD IG Assessment of Arms, Ammunition, and

Explosives Control and Accountability; Security Assistance; and Sustainment for the Afghan National Security Forces”

- on February 2, 2009, before the Commission on Wartime Contracting in Iraq and Afghanistan on “Lessons From the Inspectors General: Improving Wartime Contracting”

Defense Criminal Investigative Service

DCIS continues to conduct criminal investigations in support of DoD GWOT efforts. In addition, DCIS continues to address Southwest Asia Theater criminal activity through its offices in Southwest Asia, Wiesbaden, Germany, and CONUS task force investigations focusing on public corruption and fraud in the Southwest Asia Theater. Special Agents will occasionally travel to the Middle East as necessary from Germany and the United States in furtherance of the DCIS investigative mission. In conjunction with DoD OIG’s renewed emphasis upon oversight of spending related to Iraqi development, DCIS has continued to deploy special agents to Iraq and Kuwait and Afghanistan to conduct investigations in support of DoD operations in the Southwest Asia Theater. Investigations will primarily involve procurement fraud and public corruption. Six-month rotational details to Iraq and Kuwait commenced in September 2006. Since September 2008, DCIS has increased its presence in SWA by deploying 7 special agents and one administrative personnel to Iraq, 2 special agents to Kuwait, and 2 special agents to Afghanistan.

Open Cases

DCIS currently has 19 open investigations being worked jointly with SIGIR. DCIS has committed 11 special agents to support operations in Iraq, Kuwait, and Afghanistan. No case was closed during this period.

Completed Audits/Reviews

Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Trust Fund

(D-2009-063, ISSUED MARCH 24, 2009)

The transfer by Defense Security Cooperation Agency (DSCA) of \$6.5 billion of appropriated funds for the support of Afghanistan and Iraq military and security forces into the Foreign Military Sales (FMS) Trust Fund did not meet the requirements of the Economy Act. It was not in the best interest of the Government, was not the most economical use of the funds, and was not in accordance with the requirements in the DoD Financial Management Regulation (FMR). The FMS Trust Fund is a single Treasury account designed to manage funds received from the FMS Program and was not designed to manage expiring funds. DSCA improperly collected administrative fees on Iraq and Afghanistan cases funding contingency operations. From FY 2005 through 2007, DSCA collected more than \$155 million in administrative fees to manage non-FMS cases for the Iraq Security Forces Fund (ISFF) and the Afghanistan Security Forces Fund (ASFF) processed in the FMS Trust Fund. It is DSCA policy, based on the DoD FMR, not to collect administrative expenses on

funds placed in the FMS Trust Fund for contingency operations. Because ISFF and ASFF are funding contingency operations, DSCA should not collect administrative fees on these cases.

Assessment of the Accountability of Night Vision Devices Provided to the Security Forces of Iraq

(SPO-2009-003, ISSUED MARCH 17, 2009)

This report is the third in a series of Office of Special Plans and Operations (SPO) assessments regarding accountability and control of sensitive items transferred or being transferred to the Iraqi Security Forces (ISF).² The objective of the assessment was to determine whether the accountability, control, and physical security over the distribution of night vision devices (NVDs) provided to ISF were adequate.

The Commander, Multi-National Force-Iraq (MNF-I), and the Commander, Multi-National Security Transition Command-Iraq (MNSTC-I), were advised by the SPO team of potentially significant weaknesses in the management of NVDs during its assessment visit in April-May 2008. Considerable progress had been made by those commands since that visit in establishing oversight of NVDs. However, we determined during the SPO assessment visit in October-November 2008 that there were still additional improvements needed.

The SPO team identified continuing and significant weaknesses in the management of NVDs by the U.S. military in Iraq during its October-November 2008 assessment fieldwork.

- MNSTC-I had procured 50,740 NVDs for ISF since 2004. MNSTC-I could account for

46,876 NVDs by quantities issued to major ISF organizations (e.g., the Ministry of Defense), due-ins, and items in storage but could not account for 3,864. Of the 46,440 NVDs delivered to ISF organizations; MNSTC-I could not provide issue documentation for more than 21,000, could not provide serial NO.s for more than for 26,000, and could seldom identify specific ISF units receiving the devices.

- U.S. forces' policies and standard operating procedures were not always issued, complete, or implemented and in some cases were contradictory. Further, for the most part, ISF had not issued policies and standard operating procedures for the management, accountability, and control of NVDs. In addition, MNSTC-I had not developed procedures for the execution of the Department of State Blue Lantern Program (an end-use monitoring program) or provided monitoring guidance for equipment procured through pseudo-Foreign Military Sales cases.
- The SPO team alerted MNF-I and MNSTC-I to those problems and made 24 recommendations in the NVD report to correct the deficiencies identified.

Controls over the Reporting of Transportation Costs in Support of the Global War on Terror

(D-2009-061, ISSUED MARCH 12, 2009)

Army organizations did not accurately record and report FY 2007 transportation costs incurred in support of GWOT. Specifically, Operating Agency 22 exceeded its FY 2007

Operation and Maintenance, Army appropriation funding by \$100.7 million, potentially violating section 1517(a)(2), title 31, United States Code (Antideficiency Act); and the Army's Cost of War report understated obligations incurred for transportation services by about \$147.5 million and included about \$1.1 billion of transportation in the wrong Cost Breakdown Structure Subcategory. As a result, the Army did not provide the Under Secretary of Defense (Comptroller)/DoD Chief Financial Officer and the Congress an accurate report of the appropriated funds used for GWOT transportation services.

DoD Cost of War Reporting of Supplemental Funds Provided for Procurement and Research, Development, Test, and Evaluation

(D-2009-058, ISSUED FEBRUARY 27, 2009)

The Office of the Under Secretary of Defense (Comptroller)/DoD Chief Financial Officer (USD(C)/CFO) needs to improve its controls over the DoD Components' cost of war reporting process to provide reasonable assurance regarding the reliability of obligation information reported in the "Department of Defense (DoD) Supplemental and Cost of War Execution Report" for procurement and research, development, test, and evaluation funds. Specifically, the USD(C)/CFO did not ensure that the DoD Components and subordinate reporting entities: developed and issued standard operating procedures and other supplemental guidance on contingency cost reporting; verified reported cost data; and submitted affirmation statements.

Identification of Classified Information in Unclassified DoD Systems During the Audit of Internal Controls and Data Reliability in the Deployable Disbursing System

(D-2009-054, ISSUED FEBRUARY 17, 2009)

This is the first in a series of reports on DoD OIG's audit of Internal Controls and Data Reliability in the Deployable Disbursing System (DDS). The USMC entered classified information into two unclassified DoD systems, DDS and Electronic Document Access/Voucher Processing System (EDA/VPS). This occurred because the USMC had not developed a policy to ensure that finance personnel were adequately aware of classification guidelines contained in the U.S. Central Command Security Classification Guide. In addition, the USMC had not taken adequate measures to remove existing classified information from these systems. The unauthorized disclosure of classified information in unclassified systems, such as DDS and EDA/VPS, could place unsuspecting warfighters or trusted foreign officials in harm's way and cause damage to national security.

Controls over Excess Defense Articles Provided to Foreign Governments

(D-2009-052, ISSUED FEBRUARY 13, 2009)

The Defense Reutilization and Marketing Service and the DoD transportation offices reviewed did not fully account for the 7,373 line items of excess defense articles requiring demilitarization that were provided to the 19 foreign governments. A line item is a single-line entry on a reporting form or sales document that indicates

a quantity of property having the same description, physical condition, and cost per item. On the basis of our statistical sample of 175 of 7,373 line items, DoD OIG estimated: as many as 7,259 of 7,373 line items of excess defense articles, including M-16 rifles, M-60 machine guns, and armored personnel carriers, were not properly tracked, safeguarded, accounted for, or reconciled; as many as 291 of 7,373 line items of excess defense articles, including M-16 rifle parts, were shipped to foreign governments not authorized to have those items; and as many as 960 of 7,373 line items of excess defense articles shipped were turned in with incorrect information on how the articles should be demilitarized to prevent potential misuse. As a result of deficiencies in controls over excess defense articles, the Defense Reutilization and Marketing Service and the DoD transportation offices increased the risk of providing foreign governments unauthorized property that could be used to threaten our national security.

Review of Intelligence Resources at the Joint Intelligence Task Force Combating Terrorism and Special Operations Command in Support of Operation Enduring Freedom and Operation Iraqi Freedom

(09-INTEL-03, ISSUED FEBRUARY 13, 2009)

The objective was to examine intelligence missions and corresponding resources at both the Joint Intelligence Task Force Combating Terrorism and Special Operations Command to determine the sufficiency of those resources to accomplish their intelligence missions.

DoD Testing Requirements for Body Armor
(D-2009-047, ISSUED JANUARY 29, 2009)

First article testing for a specific Army contract for body armor was not consistently conducted or scored in accordance with contract terms, conditions, and specifications. Consequently, DoD OIG believes three of the eight ballistic insert designs that passed first article testing actually failed (ballistic insert designs M3D2S2, MH3, and MP2S2). DoD OIG had concerns about another first article test (design M4D2), but insufficient test data precluded us from determining the impact of the inconsistent testing and scoring processes. As a result, the Army does not have assurance that all inserts purchased under the specific contract provide the level of protection required by the contract. This underscores the need for internal controls to ensure adequate oversight of the first article testing process and proper review and approval of the first article test results.

The contracting officer technical representative made an unauthorized change to the specific body armor contract by instructing the testing facility officials to deviate from the Contract Purchase Description without approval from the contracting officer. Because DoD OIG reviewed only one contract, DoD OIG could not report on the effect of the unauthorized change on other body armor contracts. The audit team conducting DoD Inspector General Project No. D2008-D000CD-0256.000, “Audit of DoD Body Armor Contracts,” will determine whether unauthorized changes were made to the body armor contracts under their review and the effect of those changes on the first article test results.

DoD does not have standardized ballistic testing criteria for body armor ballistic inserts. Army and U.S. Special Operations Command officials developed separate ballistic testing criteria for body armor. The criteria differed significantly, even when testing against the same threats. Differences included the NO. of plates tested (sample size), the shot pattern, the environmental conditions, the type of tests, and the pass/fail guidelines. As a result, DoD does not have assurance that its body armor provides a standard level of protection.

Procurement and Delivery of Joint Service Armor Protected Vehicles

(D-2009-046, ISSUED JANUARY 29, 2009)
Results are for official use only (FOUO).

Hiring Practices Used To Staff the Iraqi Provisional Authorities

(D-2009-042, ISSUED JANUARY 16, 2009)
Rapidly staffing a temporary interagency organization in a war zone was a unique and urgent task. DoD used the appropriate employment and compensation authority established in 5 U.S.C. 3394 and 5 U.S.C. 3161 for staffing Office of Reconstruction and Humanitarian Assistance (ORHA) and Coalition Provisional Authority (CPA). DoD hired 366 civilians, none of whose appointments were Schedule C (commonly referred to as political appointments). DoD also deployed 862 detailed civilians to ORHA and CPA. However, the Department did not fully account for these civilians. DoD can better prepare for future contingencies by establishing a framework to document hiring actions to ensure

civilians are promptly assigned, deployed, and accounted for. DoD staffed ORHA and CPA with approximately 2,300 members of the military, detailed civilians, contractors, and newly hired civilians. Using an inconsistent process, DoD relied largely on senior DoD officials and on the CPA Administrator and his senior advisory staff to recruit and select civilians. Of the 366 civilians hired for whom DoD OIG could locate a résumé and either an appointment memorandum or a position description, DoD OIG concluded that 263 civilians were at least partially qualified for the position they were hired to fill. DoD OIG did not review whether the civilians hired were qualified for the duties they performed when deployed to Iraq.

Expeditionary Fire Support System and Internally Transportable Vehicle Programs

(D-2009-041, ISSUED JANUARY 14, 2009)

The DoD OIG found problems with Expeditionary Fire Support System (EFSS) and Internally Transportable Vehicle (ITV) program management and contract award. The Marine Corps Milestone Decision Authority approved the entrance of the EFSS and ITV programs into the Production and Deployment Phase (Milestone C) before the systems had demonstrated acceptable performance in developmental test and evaluation. As a result, the schedule for initial operational capability has slipped 22 months for the EFSS and 17 months for the ITV, while the average unit cost has risen by 86 percent for the EFSS and by 120 percent for the ITV. However, the Marine Corps has corrected most EFSS and ITV technical problems as

reflected in 2008 operational test and valuation effectiveness determinations.

The Marine Corps Systems Command did not award the EFSS and ITV contract in accordance with the Federal Acquisition Regulation. Specifically, Command source selection personnel did not adequately document and disclose all technical evaluation criteria in the solicitation and did not prepare a price negotiation memorandum. As a result, the Command's source selection decision did not meet Federal Acquisition Regulation tests of fairness, impartiality, and equitable treatment. The Marine Corps Systems Command internal controls were not adequate. DoD OIG identified internal control weaknesses over contract competitions and the acquisition system's program planning and execution process.

Ongoing Audits

Controls over Unliquidated Obligations for Department of the Army Contracts Supporting the Global War on Terror

(PROJECT NO. D2009-D000FC-0176.000, INITIATED MARCH 19, 2009)

DoD OIG is determining whether the Department of the Army has established adequate controls over unliquidated obligations on Department of the Army contracts supporting the Global War on Terror. Specifically, DoD OIG will determine whether unliquidated obligations are being properly accounted for and deobligated in a timely manner.

Controls over Department of the Navy Military Payroll Processed in Support of the Global War on Terror at San Diego-Area Disbursing Centers

(PROJECT NO. D2009-D000FC-0165.000, INITIATED MARCH 4, 2009)

The Commander, Naval Installations Command, requested this audit. DoD OIG is determining whether Department of the Navy (DoN) military payroll processed in support of the Global War on Terror is performed in accordance with established laws and regulations. Specifically, DoD OIG will determine whether DoN San Diego-area disbursing centers and the Defense Finance and Accounting Service efficiently obtain and maintain adequate supporting documentation for combat zone entitlements related to Global War on Terror deployments.

Army and Navy Small Boats Maintenance Contracts

(PROJECT NO. D2009-D000AS-0163.000, INITIATED MARCH 2, 2009)

The DoD is determining whether contracts providing ship repair and maintenance to the U.S. Army operations in Bahrain and Navy operations in Bahrain, Qatar, and United Arab Emirates were properly managed and administered. Specifically, DoD OIG will review competition, contract type, and contract oversight.

Material Purchases Made Through Partnership Agreements at Corpus Christi Army Depot

(PROJECT NO. D2009-D000FI-0150.000, INITIATED FEBRUARY 13, 2009)

DoD OIG is evaluating material purchases made at Corpus Christi Army Depot through partnership agreements with private-sector firms. Specifically, DoD OIG will determine whether the partnership agreements in place with original equipment manufacturers are effective in minimizing the cost of direct materials to the depot.

Summary of Information Operations Contracts in Iraq

(PROJECT NO. D2009-D000JA-0108.000, INITIATED FEBRUARY 11, 2009)

The Commander, U.S. Central Command, requested DoD OIG review various aspects of Information Operations in Iraq. DoD OIG plans to conduct a series of reviews to support the Commander, U.S. Central Command's request. For this review, DoD OIG is identifying the universe of all contracts, to include task orders, used to conduct Information Operations (including Psychological Operations) in Iraq during FY 2006-2008. Additionally, DoD OIG will determine the amount of money obligated for each contract or task order.

Assessment of the Accountability and Control of Arms, Ammunition, and Explosives (AA&E) Provided to the Security Forces of Afghanistan

(PROJECT NO. D2009-D00SPO-0148.000, INITIATED FEBRUARY 3, 2009)

The objective of this assessment is to determine whether the current accountability and control of U.S.-supplied Arms, Ammunition, and Explosives provided to the Afghanistan National Security Forces is adequate and effective. In addition, we will follow-up on the status of the implementation of recommendations made during our initial assessment of the accountability and control of Arms, Ammunition, and Explosives in Afghanistan (DoD OIG Report No. SPO-2009-001, “Assessment of Arms, Ammunition, and Explosives Control and Accountability; Security Assistance; and Sustainment for the Afghan National Security Forces,” October 24, 2008).

Assessment of U.S. and Coalition Plans to Train, Equip, and Field the Afghan National Security Forces

(PROJECT NO. D2009-D00SPO-0113.000, INITIATED FEBRUARY 3, 2009)

The objective of this assessment is to determine whether U.S. government, coalition, and Afghan Ministry of Defense and Ministry of Interior goals, objectives, plans, guidance, and resources to train, equip, and field the Afghan National Security Forces are prepared, issued, operative, and relevant.

Controls over Air Combat Command and Pacific Air Forces Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror

(PROJECT NO. D2009-D000FC-0121.000, INITIATED JANUARY 30, 2009)

DoD OIG is determining whether the Department of the Air Force has established adequate controls over Air Combat Command and Pacific Air Forces unliquidated obligations on Department of the Air Force contracts supporting the Global War on Terror. Specifically, DoD OIG will determine whether unliquidated obligations are being properly accounted for and deobligated in a timely manner.

Controls over the Common Access Card in Non-Department of Defense Agencies

(PROJECT NO. D2009-D000JA-0136.000, INITIATED JANUARY 30, 2009)

This audit is the fourth in a series of audits relating to contractor Common Access Cards (CAC). DoD OIG is determining whether controls over CACs provided to civilians and contractors working for Non-Department of Defense agencies were in place and worked as intended.

Review of Army Decision Not to Withhold Funds on the Logistics Civil Augmentation Program (LOGCAP) III Contract

(PROJECT NO. D2009-DIPoAI-0141, INITIATED JANUARY 29, 2009)

In response to a request from the Senate Committee on Armed Services, DoD OIG is performing a review of the Army's decision not to withhold funds on the LOGCAP III contract after the Defense Contract Audit Agency had questioned certain contract costs. As part of the review, DoD OIG will determine the appropriateness of related Army official decisions, including compliance with the Federal Acquisition Regulation. In addition, DoD OIG will review the Army's use of Resource Consultants, Inc. to perform price and cost analyses on the LOGCAP III contract. DoD OIG recently completed a site visit at the Rock Island Arsenal, Rock Island, Illinois, where they obtained sworn testimony from several active and retired Army contracting personnel. DoD OIG anticipate issuing a draft report in June 2009.

Body Armor Acquisition Life Cycle Management

(PROJECT NO. D2009-D000JA-0106.000, INITIATED JANUARY 13, 2009)

DoD OIG is determining whether DoD is effectively managing the operations and support phase of the acquisition process for body armor components. This audit will be performed in coordination with DoD OIG Audits D2008-D000CD-0256.000, "DoD Body Armor Contracts," and D2008-D000JA-0263.000, "DoD Testing Requirements for Body Armor."

Deployment of the Standard Procurement System in the Joint Contracting Command Iraq/Afghanistan

(PROJECT NO. D2009-D000FB-0112.000, INITIATED JANUARY 5, 2009)

DoD OIG is determining whether the deployment of the Standard Procurement System (to include the Standard Procurement System-Contingency configuration) in the Joint Contracting Command Iraq/Afghanistan, was properly planned and executed.

Information Operations Contracts in Iraq

(PROJECT NO. D2009-D000JA-0108.000, INITIATED DECEMBER 23, 2008)

DoD OIG, at the request of the Commander, U.S. Central Command, is determining whether a series of contracts for Information Operations awarded by Multi-National Force-Iraq (W91GDW-08-D-4013, W91GDW-08-D-4014, W91GDW-08-D-4015, and W91GDW-08-D-4016) met Federal Acquisition Regulation requirements.

Assessment of U.S. and Coalition Efforts to Develop the Medical Sustainment Capability of the Afghan National Security Forces

(PROJECT NO. D2009-D00SPO-0115.000, INITIATED DECEMBER 17, 2008)

The objectives of this assessment are to determine whether U.S. government, coalition, and Afghan Ministry of Defense and Ministry of Interior goals, objectives, plans, and guidance to develop and sustain the current and projected Afghan National Security Forces health care system are

issued and operative; previous DoD, Office of the Inspector General, recommendations regarding developing and sustaining the Afghan National Security Forces health care system have been implemented; and ongoing efforts to develop an enduring health care system for the Afghan National Security Forces are effective.

DoD Countermine and Improvised Explosive Device Defeat Systems Contracts
(PROJECT NO. D2009-D000AE-0102.000, INITIATED DECEMBER 9, 2008)

DoD OIG is determining whether DoD procurement efforts for countermine and improvised explosive device defeat systems for use in Iraq and Afghanistan were developed, awarded, and managed in accordance with federal and Defense acquisition regulations.

Maintenance and Support of the Mine Resistant Ambush Protected Vehicle
(PROJECT NO. D2009-D000CK-0100.000, INITIATED DECEMBER 9, 2008)

DoD OIG is determining whether MRAP vehicle program and contracting officials are adequately supporting MRAP vehicle maintenance requirements and appropriately awarding and administering maintenance contracts.

DoD's Use of Time and Materials Contracts
(PROJECT NO. D2009-D000CF-0095.000, INITIATED DECEMBER 1, 2008)

DoD OIG is determining whether time and material contracts for Southwest Asia were awarded and administered in accordance with the Federal Acquisition Regulation.

Counter Radio-Controlled Improvised Explosive Device Electronic Warfare Program

(PROJECT NO. D2009-D000AS-0092.000, INITIATED DECEMBER 1, 2008)

DoD OIG is reviewing the award and administration of contracts under the Navy's Counter Radio-Controlled Improvised Explosive Device Electronic Warfare (CREW) program. Specifically, DoD OIG will determine whether the Navy effectively transitioned from CREW developmental contracts to production contracts and whether CREW contracts are consistent with federal and DoD acquisition and contract policy.

Internal Controls over Naval Special Warfare Command Comptroller Operations in Support of Global War on Terror

(PROJECT NO. D2009-D000FN-0075.000, INITIATED NOVEMBER 25, 2008)

DoD OIG is determining whether internal controls properly support and account for Naval Special Warfare Command's obligations and expenditures in support of the Global War on Terror. The objective is to determine the existence and correctness of supporting documentation for obligations and expenditures; accuracy of computations; and approval, certification, and use of proper forms for disbursing or de-obligating funds.

Implementation of Predator/Sky Warrior Acquisition Decision Memorandum Dated May 19, 2008

(PROJECT NO. D2009-D000CD-0071.000, INITIATED NOVEMBER 12, 2008)

DoD OIG is determining the implementation status of the Acquisition Decision Memorandum. The objective is to evaluate whether implementation by the Air Force and the Army complies with the Acquisition Decision Memorandum, and whether alternatives were considered, such as the Reaper program.

Reannouncement of the Audit of Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Sales Trust Fund

(PROJECT NO. D2007-D000FD-0198.001, INITIATED OCTOBER 10, 2008)

Based on DoD OIG observations during audit fieldwork under the originally announced project (D2007-D000FD-0198.000), they determined an additional project was required to separately discuss relevant issues identified during our fieldwork. Accordingly, under the original project NO., DoD OIG is addressing the transfer of funds to the Foreign Military Sales (FMS) Trust Fund and the collection of administrative fees from these funds. Under the second announced project (D2007-D000FD-0198.001), DoD OIG will sustain the originally announced overall audit objective to determine whether the funds appropriated for the security, reconstruction, and assistance of Afghanistan and Iraq and processed through the FMS Trust Fund,

are being properly managed. Sub-objectives have been reduced to determining whether the appropriated funds transferred into the FMS Trust Fund are properly accounted for, used for the intended purpose, and properly reported in DoD financial reports.

Army Acquisition Actions in Response to the Threat to Light Tactical Wheeled Vehicles

(PROJECT NO. D2009-D0000AE-0007.000, INITIATED SEPTEMBER 29, 2008)

DoD OIG is determining whether the Army effectively managed efforts to develop, test, and acquire armor solutions for light tactical wheeled vehicles. These solutions are needed in response to the threat to High Mobility Multi-Purpose Wheeled Vehicle variants and use in developing the next-generation vehicle for the Global War on Terror. In addition, DoD OIG will determine whether DoD exercised adequate operational test and live fire test oversight of the Army's High Mobility Multi-Purpose Wheeled Vehicle program.

Using System Threat Assessments in the Acquisition of Tactical Wheeled Vehicles

(PROJECT NO. D2008-D000AE-0287.000, INITIATED SEPTEMBER 23, 2008)

DoD OIG is determining whether the Army and Marine Corps program offices have obtained updated system threat assessments for acquisitions of selected tactical wheeled vehicles in support of the Global War on Terror. The objective is to determine whether the Army and Marine Corps updated program documentation for selected tactical wheeled vehicles, including system

capability documents, test plans, and contract statements of work, in response to the threats identified in current system threat assessments.

Defense Contract Management Agency Acquisition Workforce for Southwest Asia

(PROJECT NO. D2008-D000AB-0266.000, INITIATED SEPTEMBER 18, 2008)

DoD OIG is determining Defense Contract Management Agency (DCMA) requirements to support Southwest Asia (SWA) contracting operations and the NO. of available DCMA civilian, military, foreign national, and support contractors supporting such operations. They will also evaluate whether the DCMA Acquisition workforce for SWA is adequately trained and certified.

Medical/Surgical Prime Vendor Contracts Supporting Coalition Forces in Iraq and Afghanistan

(PROJECT NO. D2008-D000LF-0267.000, INITIATED SEPTEMBER 12, 2008)

DoD OIG is determining whether terms and conditions for the Medical/Surgical Prime Vendor contracts were adequately developed and whether the administration of the contracts and delivery orders was effective.

Department of the Army Deferred Maintenance on the Bradley Fighting Vehicle as a Result of the Global War on Terror

(PROJECT NO. D2008-D000FL-0253.000, INITIATED SEPTEMBER 3, 2008)

DoD OIG is determining the extent and causes of deferred maintenance on the Army Bradley

Fighting Vehicle used in the Global War on Terror. They will also evaluate compliance with applicable laws and regulations as they relate to the audit objective.

Update—Summary Report on Challenges Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2008

(PROJECT NO. D2008-D000JC-0274.000, INITIATED AUGUST 28, 2008)

The overall objective is to prepare a summary of contracts, funds management, and other accountability issues identified in audit reports and testimonies that discuss mission critical support to Operation Iraqi Freedom and Operation Enduring Freedom from FY 2003 through FY 2008. The first summary report, D-2008-086, focused on reports and testimonies issued from FY 2003 through FY 2007. Information from the prior summary report, Report No. D-2008-086, will be updated to include the status of recommendations made in all FY 2003 through FY 2007 reports regarding Operations Iraqi Freedom and Enduring Freedom. In addition, DoD OIG will include finding and recommendation information for FY 2008 audit reports and determine the trends indicated by that information.

Information Assurance Controls over the Outside the Continental United States Navy Enterprise Network as related to the Global War on Terror

(PROJECT NO. D2008-D000FN-0230.000, INITIATED AUGUST 28, 2008)

DoD OIG is assessing the integrity, confidentiality, and availability of the Outside the Continental United States Navy Enterprise Network (ONE-NET) as it relates to the Global War on Terror. The objective is to determine whether the controls over ONE-NET have been implemented and are operating effectively as prescribed by DoD Instruction 8500.2, "Information Assurance Implementation," February 6, 2003.

Central Issue Facilities

(PROJECT NO. D2008-D000LD-0245.000, INITIATED AUGUST 27, 2008)

DoD OIG is determining whether central issue facilities are providing the required clothing and equipment to deploying personnel, and whether those personnel are returning the clothing and equipment when their deployments are complete.

Transition Planning for the Logistics Civil Augmentation Program IV Contract

(PROJECT NO. D2008-D000AS-0270.000, INITIATED AUGUST 25, 2008)

DoD OIG is determining whether the Army properly planned for the transition from the Logistics Civil Augmentation Program III contract to the Logistics Civil Augmentation Program IV contract.

Assessment Research on Wounded Warrior Management Processes

(PROJECT NO. D2008-D00SPO-0268.000, INITIATED AUGUST 12, 2008)

DoD OIG Office of Special Plans & Operations is conducting research in Wounded Warrior management to assess the effectiveness of the DoD Military Health System in providing full spectrum casualty management for service members, particularly those serving in Operation Iraqi Freedom and Operation Enduring Freedom. Research will focus on: service members with post-traumatic stress disorder and traumatic brain injury; service members with severe physical injuries; the DoD Post-Deployment Health Reassessment program; the continuum of care and transition to the Department of Veterans Affairs; and medical data collection and sharing between DoD, civilian, and Department of Veterans Affairs medical facilities and practitioners. The assessment team will release a series of management letters throughout 2009.

DoD Body Armor Contracts

(PROJECT NO. D2008-D000CD-0256.000, INITIATED AUGUST 7, 2008)

DoD OIG is performing this project as a result of a congressional request. They are examining the contracts and contracting process for body armor and related test facilities. Specific objectives include evaluating the background and qualifications of the contractors, the criteria for awarding the contracts, the quality assurance process, and any relationships that may exist between the contractors and government officials.

Department of the Air Force Military Pay in Support of the Global War on Terror

(PROJECT NO. D2008-D000FP-0252.000, INITIATED AUGUST 1, 2008)

DoD OIG is determining whether the Department of the Air Force military payroll disbursed in support of the Global War on Terror is paid in accordance with established laws and regulations. Specifically, DoD OIG will review DoD military pay disbursements to determine whether U.S. Air Force military personnel on Active Duty status are paid accurately and timely.

Contracts Supporting the DoD Counter Narcoterrorism Program

(PROJECT NO. D2008-D000AS-0255.000, INITIATED JULY 31, 2008)

DoD OIG is determining whether contracts supporting the DoD counter-narcoterrorism program were properly managed and administered. Specifically, they will determine whether the contracts complied with federal and DoD policy.

Army's Use of Award Fees on Contracts That Support the Global War on Terror

(PROJECT NO. D2008-D000AE-0251.000, INITIATED JULY 21, 2008)

DoD OIG is determining whether Army award fees paid to contractors in support of the Global War on Terror are justified. Specifically, they will review the procedures for awarding the fees and proper allocation of award fees on the contracts.

Rapid Acquisition and Fielding of Materiel Solutions Within the Navy

(PROJECT NO. D2008-D000AE-0247.000, INITIATED JULY 18, 2008)

DoD OIG is evaluating the overall management of the Navy's processes for rapidly acquiring and fielding materiel solutions to meet urgent needs in support of the Global War on Terror and to ensure safe operation of naval forces. Specifically, they will evaluate the effectiveness of Navy procedures for identifying and validating urgent capability needs, contracting for and acquiring materiel solutions to meet those needs, and complying with DoD requirements and acquisition policies once materiel solutions are fielded.

Logistics Support for the United States Special Operations Command

(PROJECT NO. D2008-D000AS-0248.000, INITIATED JULY 17, 2008)

DoD OIG is determining whether contracts providing logistics support to the U.S. Special Operations Forces were properly managed and administered. Specifically, they will determine whether logistics contracts are consistent with federal, DoD, and Special Operations acquisition contracting policy.

Equipment Repair and Maintenance Contracts for Aircraft and Aircraft Components Supporting Coalition Forces in Iraq and Afghanistan

(PROJECT NO. D2008-D000LH-0249.000, INITIATED JULY 14, 2008)

DoD OIG is determining whether equipment repair and maintenance contracts for aircraft and aircraft components supporting coalition forces in Iraq and Afghanistan are effective.

Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia

(PROJECT NO. D2008-D000LF-0241.000, INITIATED JULY 14, 2008)

DoD OIG is determining whether contract terms for health care provided by military treatment facilities to contractors in Southwest Asia are adequately addressed and whether controls for billing and collecting payment from contractors for health care provided by military treatment facilities in Southwest Asia are adequate.

Selection of Modes for Transporting Materiel in Support of Operations in Iraq and Afghanistan

(PROJECT NO. D2008-D000LH-0250.000, INITIATED JULY 14, 2008)

DoD OIG is determining whether contracts for the transportation of materiel in support of operations in Iraq and Afghanistan were effective.

Contracting for Purchased and Leased Nontactical Vehicles in Support of Operation Iraqi Freedom and Operation Enduring Freedom

(PROJECT NO. D2008-D000LH-0235.000, INITIATED JUNE 26, 2008)

DoD OIG is determining whether contracting for nontactical vehicles in support of Operation Iraqi Freedom and Operation Enduring Freedom was effective.

The U.S. Air Force Deferred Maintenance on the C-130 Aircraft as a Result of the Global War on Terror

(PROJECT NO. D2008-D000FH-0225.000, INITIATED JUNE 20, 2008)

The objective is to determine the extent and causes of deferred maintenance on the Air Force C-130 aircraft used in the Global War on Terror. DoD OIG will also evaluate compliance with applicable laws and regulations as they relate to the audit objective.

The Army Procurements for the High Mobility Multipurpose Wheeled Vehicles

(PROJECT NO. D2008-D000CH-0236.000, INITIATED JUNE 19, 2008)

DoD OIG is determining whether the U.S. Army TACOM Life Cycle Management Command is paying fair and reasonable prices for the High Mobility Multi-Purpose Wheeled Vehicles (HMMWV) and associated up-armor procured from AM General, LLC. The project is currently suspended due to other priorities.

DoD and DoD Contractor Efforts To Prevent Sexual Assault/Harassment Involving Contractor Employees within Operations Enduring Freedom and Iraqi Freedom Areas of Operation

(PROJECT NO. D2008-D000CE-0221.000, INITIATED JUNE 9, 2008)

DoD OIG is performing this audit as a result of a congressional inquiry. DoD OIG is reviewing whether contracts that support Operations Enduring Freedom and Iraqi Freedom (OEF/OIF) Areas of Operation contain clauses that adequately address DoD policies regarding sexual assault/harassment of and by contractor personnel. DoD OIG will also determine whether either DoD or DoD contractors, or both, provided sexual assault/harassment awareness, prevention, and reporting training to DoD and contractor employees prior to their deployment to OEF/OIF Areas of Operation. This project is being performed in coordination with the DoD OIG project “Evaluation of DoD Sexual Assault Response in Operations Enduring and Iraqi Freedom Areas of Operation,” Project No. 2008C003.

Controls over Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror

(PROJECT NO. D2008-D000FC-0208.000, INITIATED JUNE 9, 2008)

The objective is to determine whether the Department of the Air Force has established adequate controls over its unliquidated obligations on contracts supporting the Global War on Terror. Specifically, DoD OIG will determine

whether unliquidated obligations are being properly accounted for and deobligated in a timely manner.

Department of the Army Deferred Maintenance on the Abrams Tank Fleet as a Result of the Global War on Terror

(PROJECT NO. D2008-D000FJ-0210.000, INITIATED MAY 30, 2008)

The objective is to determine the extent and causes of deferred maintenance on the Army Abrams tanks that were used in the Global War on Terror. This effort also includes evaluating compliance with applicable laws and regulations as they relate to the audit objective.

Contracts for Spare Parts for Vehicle-Mounted Small Arms in Support of the Global War on Terror

(PROJECT NO. D2008-D000FD-0214.000, INITIATED MAY 20, 2008)

As a result of initial research, DoD OIG reannounced the Audit of Defense Logistics Agency Contracts for Combat Vehicle Parts in Support of the Global War on Terror, May 20, 2008, to specify a more detailed focus area. The new audit, “Contracts for Spare Parts for Vehicle-mounted Small Arms in Support of the Global War on Terror,” was announced August 14, 2008. DoD OIG is determining whether DoD organizations used appropriate and effective contracting procedures to provide customers with the vehicle-mounted small arms spare parts needed to support the Global War on Terror. DoD OIG reannounced the project during the 4th quarter of FY 2008.

Controls over the Department of the Navy Military Payroll Disbursed in Support of the Global War on Terror

(PROJECT NO. D2008-D000FC-0189.000, INITIATED MAY 13, 2008)

The objective is to determine whether the Department of the Navy is disbursing military payroll in support of the Global War on Terror in accordance with established laws and regulations. Specifically, DoD OIG will determine whether the Department of the Navy maintains adequate support for payments related to deployments to an active combat zone.

Assignment and Training of Contracting Officer's Representatives at Joint Contracting Command-Iraq/Afghanistan

(PROJECT NO. D2008-D000JC-0203.000, INITIATED MAY 12, 2008)

The objective is to determine whether personnel assigned as Contracting Officer's Representatives to the Joint Contracting Command-Iraq/Afghanistan have proper training and expertise to perform their duties.

Air Force Contract Augmentation Program in Southwest Asia

(PROJECT NO. D2008-D000JC-0202.000, INITIATED MAY 12, 2008)

The objective is to evaluate controls over the Air Force Contract Augmentation Program. DoD OIG will determine what contracts have been awarded, whether contracts were properly awarded, whether contracted services were provided in accordance with the statement of work, and whether contract payments were appropriate.

Review of Contracting Actions Relating to the Electrocution Death of a U.S. Army Soldier

(PROJECT NO. D2008-DIPOE2-0196.000, INITIATED MAY 12, 2008)

On January 2, 2008, a U.S. Army staff sergeant was electrocuted while showering in his Iraqi-built quarters in the Radwaniyah Palace Complex in Baghdad. Congressional interest led to a request from the Deputy Under Secretary of Defense for Acquisition and Technology for DoD OIG to conduct a review of the relevant management, contracting, and maintenance actions prior and subsequent to the incident. Following a July 30, 2008 hearing by the House Government Oversight and Reform Committee, the team expanded the scope of the review to include a review of the command actions, investigation case files, and safety mishap investigations of eight additional electrocution deaths in Iraq. Subsequently, in August 2008, the Army reopened the investigation of the January 2, 2008 incident. The Navy reopened another case in September 2008, as a result of finding new information. Moreover, DoD OIG referred three cases back to the Army for further investigation. These actions will delay the publication of DoD OIG's findings. Meanwhile, DoD OIG representatives completed a site visit to Iraq, surveying incident sites, conducting interviews, and meeting with the Commander, Multi-National Forces-Iraq.

Organic Ship Utilization in Support of the Global War on Terror

(PROJECT NO. D2008-D000AB-0193.000, INITIATED APRIL 24, 2008)

The objective is to evaluate the effectiveness of policies and procedures used to ensure that activated government-owned and government-chartered vessels are used to the maximum extent prior to procuring commercial transportation to Southwest Asia.

Acquisition of Ballistic Glass for the High Mobility Multipurpose Wheeled Vehicle

(PROJECT NO. D2008-D000CE-0187.000, INITIATED APRIL 23, 2008)

The audit is the result of an audit suggestion filed with the Office of the Deputy Inspector General for Audit. The objective is to determine whether the award and administration of the High Mobility Multipurpose Wheeled Vehicle ballistic glass contracts comply with the Federal Acquisition Regulation.

Class III Fuel Procurement and Distribution in Southwest Asia

(PROJECT NO. D2008-D000JC-0186.000, INITIATED APRIL 23, 2008)

The objective is to determine whether fuel used for ground operations in Southwest Asia to support Operations Iraqi Freedom and Enduring Freedom is procured and distributed efficiently and effectively. Specifically, DoD OIG will determine whether fuel is procured at fair and reasonable prices, whether fuel is distributed economically and efficiently to operational commands, and whether fuel supply points maintain accurate inventories.

War Reserve Materiel Contract

(PROJECT NO. D2008-D000CK-0161.000, INITIATED FEBRUARY 25, 2008)

The objective is to review whether Air Force contracting officials managed and administered the DynCorp International War Reserve Materiel contract in accordance with federal and DoD contracting policies.

Internal Controls over Army, General Fund, Cash, and Other Monetary Assets Held in Southwest Asia

(PROJECT NO. D2008-D000FP-0132.000, INITIATED FEBRUARY 25, 2008)

The objective is to review whether internal controls for Army, General Fund, Cash, and Other Monetary Assets held in Southwest Asia are effectively designed and are operating to adequately safeguard, account, document, and report cash and other monetary assets.

Evaluation of DoD Sexual Assault Response in Operations Enduring Freedom and Iraqi Freedom Areas of Operation

(PROJECT NO. 2008C003, INITIATED FEBRUARY 7, 2008)

In response to the concerns of more than 100 members of the Congress, this project evaluates policies and practices for reporting and referring for investigation sexual assault complaints by contractor employees in combat areas. Based on new congressional interest, DoD OIG expanded the scope to DoD's oversight of contractors regarding sexual assault/harassment deployment training and contractor accountability for employee misconduct in combat areas. DoD

OIG is in the process of completing a draft report which will be distributed for comment in May 2009.

Price Reasonableness for Contracts at U.S. Special Operations Command
(PROJECT NO. D2008-D000CG-0123.000, INITIATED FEBRUARY 7, 2008)

The objective is to determine whether pricing of contracts at the U.S. Special Operations Command complied with Federal Acquisition Regulation requirements for determining price reasonableness.

Controls over the Contractor Common Access Card Life Cycle in Southwest Asia
(PROJECT NO. D2007-D000LA-0199.002, INITIATED JANUARY 24, 2008)

The overall objective is to determine whether controls over Common Access Cards (CACs) provided to contractors are in place and work as intended. Specifically, DoD OIG will determine whether DoD officials verify the continued need for contractors to possess CACs; revoke or recover CACs from contractors in accordance with DoD policies and procedures; and ensure the proper use of the CAC by contractors.

Defense Emergency Response Fund for the Global War on Terror
(D2008-D000FE-0106.000, INITIATED DECEMBER 19, 2007).

As part of its overall GWOT effort, DoD OIG is reviewing whether the Defense Emergency Response Fund is used as intended, and whether the use of the funds complies with the Office of

Management and Budget guidance. Including whether DoD closed and transferred all DERF for GWOT balances to the Iraq Freedom Fund (IFF) as intended by Public Laws 108-11 and 108-106. DoD OIG will also determine whether DoD has the ability to track the use of the Defense Emergency Response Fund.

Medical Equipment Used To Support Operations in Southwest Asia
(PROJECT NO. D2008-D000LF-0093.000, INITIATED NOVEMBER 28, 2007)

DoD OIG is evaluating the internal controls over medical equipment used to support operations in Southwest Asia. Specifically, DoD OIG will determine whether controls are in place for acquiring mission-essential medical equipment and whether the recording and reporting of medical equipment are accurate and complete. The audit will focus on the inventory of initially deployed medical equipment and the mission essentiality and acquisition of medical equipment needed to sustain current medical operations. DoD OIG will determine if medical equipment purchases were justified and whether medical equipment has been properly reported and recorded in asset accountability data bases.

Contract Audit Follow-Up Review Related to Iraq Reconstruction Activities
(PROJECT NO. D2008-DIPoAI-0086.000, INITIATED NOVEMBER 8, 2007)

The objective of this review is to determine if the contracting officers' actions on audits of contractors involved in Iraq reconstruction activities were timely and effective in accordance with

DoD Directive 7640.2, "Policy for Follow-up on Contract Audit Reports." DoD OIG issued their draft report on September 30, 2008, taking exception to various Defense Contract Management Agency (DCMA) actions on two audits of reported cost accounting standard noncompliances and one audit of reported accounting system deficiencies. The DCMA concurred with DoD OIG's findings and recommendations. DoD OIG is reviewing the DCMA planned corrective actions and anticipate issuing the final report in April 2009. In FY 2009, DoD OIG also plans to issue a review of actions that DCMA took in response to incurred cost audits of contractors involved in Iraq reconstruction activities.

Audit of the Management of Signals Intelligence Counterterrorism Analysts
(PROJECT NO. D2007-DINT01-0092.003, INITIATED AUGUST 31, 2007)

The objective is to evaluate the management of signals intelligence counterterrorism analysts. Specifically, DoD OIG will review the hiring/recruitment process, training programs, and work assignments of counterterrorism analysts. The review will include an assessment of the impact additional resources have had on the effectiveness of the National Security Agency counterterrorism mission since September 2001. A draft report was issued on September 18, 2008, and responses are being incorporated.

Operations and Maintenance Funds Used for Global War on Terror Military Construction Contracts

(PROJECT NO. D2007-D000CK-0201.000, INITIATED JUNE 18, 2007)

The objective is to determine whether DoD Components followed requirements for using operations and maintenance funds for GWOT military construction. Specifically, DoD OIG will evaluate whether DoD followed proper procedures for administering, executing, and reporting the use of operations and maintenance funds on GWOT military construction contracts.

Marine Corps Management of the Recovery and Reset Programs

(PROJECT NO. D2007-D000LD-0129.000, INITIATED APRIL 13, 2007)

The objective is to determine the effectiveness of the Marine Corps Recovery and Reset Programs for selected equipment. Specifically, DoD OIG will review how the Marine Corps met its equipment requirements through the Reset and Recovery Programs, whether it effectively repaired or replaced selected equipment, and whether it used funds for their intended purpose.

DoD Use of Global War on Terror Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation

(PROJECT NO. D2006-D000AE-0241.000, INITIATED AUGUST 4, 2006)

The DoD OIG is evaluating the adequacy of DoD financial controls over use of GWOT

supplemental funding provided for procurement and research, development, test, and evaluation. The DoD OIG is also determining whether the funds were placed on contracts and used for purposes stipulated in the congressionally approved GWOT supplemental funding. The DoD OIG began the audit during the 4th Quarter of FY 2006, and expects to issue a series of reports. Report D-2008-027, issued on November 21, 2007, addresses the Air Force use of GWOT supplemental funding. Report D-2009-058, issued on February 27, 2009, addresses the controls over the DoD Components' cost of war reporting.

Department of State Office of Inspector General

Completed Audits

The Department of State Office of Inspector General (DoS OIG) completed two audits related to Iraq for the quarter ending March 31, 2009.

Review of U.S. Policy Regarding Oil Contracts in Iraq (Program Evaluation)

(09-ISP-3014, ISSUED MARCH 30, 2009)

The objectives were to review U.S. policy on entering into oil contracts in Iraq and whether a policy has been clearly defined, communicated, or consistently implemented in its interactions with the Iraqi Government, the Kurdistan Regional Government, and international oil companies seeking to do business in Iraq.

Review on the Role, Staffing, and Effectiveness of Diplomatic Security in the Management of Personal Protective Services (PPS) in Iraq

(08MERO3003, ISSUED JANUARY 7, 2009)

The objectives were to review what studies and needs assessments were conducted by the Bureau of Diplomatic Security to determine PPS requirements; factors which led to the decision for three separate contractors to perform protection services in Iraq; what mechanisms are in place to ensure personal protective services assets are utilized in an efficient and effective manner.

Key findings are that the Bureau of Diplomatic Security (DS) has been highly effective in ensuring the safety of chief of mission personnel in Iraq. DS does not have a strong control environment to ensure the World Wide Personal Protection Services (WPPS) contract is effectively managed, assets are safeguarded, and laws and regulations are in compliance due to:

- Frequent changes in management personnel and staff turnover;
- Rapid expansion of activities;
- Understaffing and drastic increase in workload, as well as staff having difficulties handling operational workload;
- Lack of operating policies and procedures; and
- Staff frustrated by requests for information, and inability to provide information.

Analysis of personnel rosters (muster sheets) revealed the three WPPS contractors had recurring difficulties maintaining required staffing for critical labor categories. There is no attempt to ensure the accuracy of muster sheets at their

origin in the field, and therefore, no means to verify personnel labor costs. Embassy Baghdad's use of contractors to manage and control government-furnished equipment may violate Federal Acquisition Regulation policy that contractors shall not be used for the performance of "inherently governmental" functions. The security footprint of the three WPPS contractors in Iraq is a legacy of the Coalition Provisional Authority period. There have been no assessments or analysis to determine the personal protective service requirements in Iraq, including how many security personnel to employ, where they should be deployed, or the level and manner of protection given the threat in particular locations. The Office of Inspector General (OIG) noted several instances that raised concerns over the efficient deployment of contractor security assets.

Ongoing Audits

Embassy Baghdad Transition Plan (DoD Downsizing)

(09MERO3002, INITIATED NOVEMBER 21, 2008)

The objectives are to review what transition planning mechanisms are in place within DoS and between DoS and the U.S. military and the Iraqi government; what are the key transition issues facing Department planners, including the provision of security, logistical support, transportation, and the status of regional offices and Provincial Reconstruction Teams; and what are the expected costs associated with increased DoS roles and responsibilities. This review is in the fieldwork stage.

Role, Staffing, and Effectiveness of the Regional Embassy Offices (REO) in Iraq *(09MERO3003, INITIATED NOVEMBER 21, 2008)*

The objectives are to determine the role of the Regional Embassy Offices and were they effective; whether sufficient financial and human resources were provided to support the REO mission; whether there were any security concerns that affected REO operations; and did participating organizations effectively coordinate their programs and operational support with the REOs. This review is in the fieldwork stage.

Audit of Contract Administration, Commissioning and Accreditation of the NEC Baghdad

(08AUD3023, INITIATED JULY 2008)

Objectives are to determine whether OBO and its Emergency Project Coordination Office (EPCO) effectively oversaw and certified the construction of the NEC Baghdad in accordance with applicable requirements and standards. This review is in the fieldwork stage.

Review of the Activities of DynCorp International under the State Department's Worldwide Personal Protective Service Contracts (WPPS) in Iraq

(08MERO3005, INITIATED JUNE 2008)

The objectives are to review the requirements and provisions of the contract; objectives of the contracts and what indicators have been established to measure performance; and how the Department administered the contract to oversee DynCorp International's performance. This review is in the draft report stage.

Review of the Activities of Triple Canopy under the State Department's Worldwide Personal Protective Service Contracts (WPPS) in Iraq

(08MERO3006, INITIATED JUNE 2008)

The objectives are to review the requirements and provisions of the contract; objectives of the contracts and what indicators have been established to measure performance; and how the Department administered the contract to oversee Triple Canopy's performance. This review is in the draft report stage.

Joint Review of Blackwater Contract for Worldwide Personal Protective Services

(08AUD3016, SIGIR PROJECT NO. 8019, INITIATED MARCH 2008)

The objectives are to determine the contracting process, the requirements and provisions of the contract, the costs and funding sources of the contract, and how DoS administered the contract to oversee Blackwater's performance. This audit is in the fieldwork stage.

U.S. Agency for International Development Office of Inspector General

Completed Audits

This quarter, the USAID Office of Inspector General (USAID OIG) issued one performance audit related to Iraq reconstruction. In addition, USAID OIG issued three financial audits covering \$48.6 million in costs incurred under USAID contracts and cooperative agreements, which were performed for USAID OIG by DCAA. These three audits identified questioned

costs totaling \$289,756. Twenty-five other financial audits are in process.

Audit of USAID/Iraq's Oversight of Private Security Contractors in Iraq

(REPORT NO. E-267-09-002-P, ISSUED MARCH 4, 2009)

While USAID/Iraq does not maintain any direct contracts with private security contractors, security services are procured by the mission's implementing partners (contractors and grantees) who have primary responsibility for oversight. USAID OIG conducted the audit to determine whether USAID/Iraq had managed its contracts and grant agreements with implementing partners to ensure that the partners provided adequate oversight over their private security contractors. USAID OIG found that USAID's implementing partners were not adequately overseeing the private security contractors' reporting of serious incidents to ensure that such incidents were reported properly. This was the case at all three of the implementing partners visited, as evidenced by the partners' lack of familiarity with prescribed reporting procedures as well as the limited records on file documenting previously reported incidents. Often relying on the security contractors to report these incidents, partners felt little need to become involved in overseeing the reporting process. As a result, partners were not in a position to detect reporting deficiencies such as the ones identified by the audit, allowing some incidents to be reported improperly or, in one case, not reported at all. In addition, incident reports issued by the security contractors were often not being received by USAID/Iraq. To

address these issues USAID OIG recommended that USAID/Iraq require its implementing partners to (1) establish procedures for monitoring the reporting of serious incidents; and (2) report future incidents directly to the mission in conjunction with normal incident reporting procedures. USAID/Iraq concurred with the recommendations and outlined detailed monitoring and reporting procedures it planned to incorporate into its prime contracts and grant agreements.

Ongoing Audits

Audit of USAID/Iraq's Compliance with the Federal Information Security Management Act for Fiscal Year 2009

(INITIATED 1Q/FY 2009)

The objective is to evaluate if USAID/Iraq implemented selected minimum security controls for its information management systems as required by the Federal Information Security Management Act.

Audit of the Office of Foreign Disaster Assistance Program in Iraq

(INITIATED 1Q/FY 2009)

The objective is to evaluate if USAID's Office of Foreign Disaster Assistance Internally Displaced Persons and Vulnerable Population activities are achieving their intended results and what has been the impact.

Audit of USAID/Iraq's Iraq Rapid Assistance Program

(INITIATED 1Q/FY 2009)

The objective is to evaluate if grant activities under USAID/Iraq's Iraq Rapid Assistance Program are achieving their intended results.

Follow-up Audit of USAID/Iraq's Local Governance Program II Activities

(INITIATED 4Q/FY 2008)

The objective is to evaluate if USAID/Iraq's Local Governance activities are achieving their intended results and what has been the impact.

Audit of USAID/Iraq's Economic Governance Program II

(INITIATED 4Q/FY 2008)

The objective is to evaluate if USAID/Iraq's Economic Governance Program II is achieving intended results and what has been the impact.

Defense Contract Audit Agency

The services of the Defense Contract Audit Agency (DCAA) include professional advice to acquisition officials on accounting and financial matters to assist them in the negotiation, award, administration, and settlement of contracts.

In addition to DCAA's involvement in the negotiation and award of contracts, significant resources are also dedicated to overseeing the allowability, allocability, and reasonableness of incurred and billed costs. Procedures that govern the costs incurred in-country are also tested through reviews of contractor timekeeping, subcontract management, and cash management/disbursement. Finally, to ensure that

adequate internal controls are in place regarding the contractor’s policies and procedures, DCAA performs audits associated with critical internal control systems, with an emphasis on estimating, subcontract management, and billing systems.

DCAA plans and performs work on a FY basis. The table below shows both the Iraq-related audits closed during FY 2008 and the audits closed and still open in FY 2009 (as of March 31, 2009).

U.S. Army Audit Agency

As of March 31, 2009, USAAA had 26 auditors deployed and working in Southwest Asia, with 18 in Iraq, 4 in Afghanistan, and 4 in Kuwait.

Completed Audits

Field Level Reset Requirements, U.S. Army National Guard

(AUDIT REPORT A-2009-0082-ALM, ISSUED MARCH 31, 2009)

This is the last in a series of audits on the Army’s reset processes as requested by the Office of the Secretary of the Army. This effort focused on evaluating the U.S. Army National Guard’s oversight of field level reset. USAAA reported that the Army National Guard didn’t have adequate oversight of field level reset requirements. Requirements estimates didn’t correlate to funding ultimately executed by the states for

TABLE K.2

DCAA AUDITS RELATED TO IRAQ FOR FY 2008 AND FY 2009

DESCRIPTION OF AUDIT AREA	FY 2008 CLOSED	FY 2009	
		Closed	Open
Price Proposals (1)	66	31	28
Other Special Requested Audits (2)	63	19	58
Incurred Cost (3)	78	7	262
Labor Timekeeping (4)	40	26	48
Internal Controls (5)	26	12	68
Preaward Accounting Survey (6)	4	1	4
Purchase Existence and Consumption (7)	12	18	23
Cost Accounting Standards (8)	44	4	77
Other (9)	45	17	85
Total	378	135	653

Notes:

1. **Price Proposals** – Audits of price proposals submitted by contractors in connection with the award, modification, or repricing of government contracts or subcontracts
2. **Other Special Requested Audits** – Audit assistance provided in response to special requests from the contracting community based on identified risks
3. **Incurred Cost** – Audits of costs charged to government contracts to determine whether they are allowable, allocable, and reasonable
4. **Labor Timekeeping** – Audits to determine if the contractor consistently complies with established timekeeping system policies and procedures for recording labor costs
5. **Internal Controls** – Audits of contractor internal control systems relating to the accounting and billing of costs under government contracts
6. **Preaward Accounting Survey** – Preaward audits to determine whether a contractor’s accounting system is acceptable for segregating and accumulating costs under government contracts
7. **Purchase Existence and Consumption** – The physical observation of purchased materials and services and related inquiries regarding their documentation and verification of contract charges
8. **Cost Accounting Standards** – Audits of Contractor Disclosure Statements and compliance with Cost Accounting Standards
9. **Other** – Significant types of other audit activities including compliance with Truth in Negotiations Act, audits of provisional billing rates, and audits of claims and termination settlement proposals

52 of 54 states and territories. Requirements estimates included items not applicable to the reset mission, incorrect line item costs, and items valued at \$1.9 million that were already included in sustainment level reset requirements. One of the two states reviewed didn't use standard systems effectively and couldn't rely on the reported results. Consequently, accurate management information wasn't available or visible to higher management levels to monitor workload and estimate future requirements.

Retrograde Operations in Southwest Asia: Multi-class Retrograde – Iraq, Camp Victory, Iraq

(AUDIT REPORT A-2009-0080-ALL, ISSUED MARCH 31, 2009)

The Deputy Chief of Staff, G-4, requested this audit. This report is classified For Official Use Only (FOUO). USAAA identified that Army didn't manage retrograde and redistribution operations in Iraq in the most effective and efficient manner. Although the Army had processes in place, operations weren't fully synchronized, which contributed to a buildup of excess materiel. Specifically, Mobile Redistribution Teams formed to "clean up" battle space and assist supply activities in collecting, identifying, storing, moving, and reissuing excess supplies were underused. In addition, supply activities supporting retrograde and redistribution operations created process workarounds which inadvertently created inefficiencies in the process and directly led to some unnecessary procurements. USAAA developed recommendations to institutionalize retrograde and redistribution processes,

prevent process workarounds, measure effectiveness of operations, and determine best practices. Commands agreed with the recommendations and are taking corrective actions.

Reset Fly Away Team – Inter-depot Transfer Request Process

(AUDIT REPORT A-2009-0076-ALM, ISSUED MARCH 31, 2009)

The Office of the Deputy Chief of Staff, G-4 requested the audit. This report is classified For Official Use Only (FOUO). USAAA reported that redeploying units turned automatic reset induction (ARI) equipment into the Reset Fly Away Team (RFAT), but the items remained in Southwest Asia for several months awaiting shipment. As a result of these ARI items remaining in Southwest Asia awaiting transfer instructions, the Army didn't gain the full benefit from the RFAT process – placing priority on shipping these items to CONUS sources of repair for more timely return to units. During the audit, the Army Sustainment Command took a number of immediate corrective actions and the 402nd Army Field Support Brigade established an internal performance goal to improve transfer actions. These changes should make the retrograde process more effective.

Body Armor Testing, Program Executive Office, Soldier

(AUDIT REPORT A-2009-0086-ALA, ISSUED MARCH 30, 2009)

The Secretary of the Army requested this audit. USAAA reported that the Army Test and Evaluation Command and user community

wasn't involved with testing and evaluating improvements added to the body armor system after the production decision. Program Executive Office (PEO) Soldier was generally effective in using first article and lot acceptance testing to ensure body armor met contract requirements. PEO also tested and evaluated body armor after fielding to make sure it continued to provide the intended level of protection. However, USAAA found inconsistencies and errors in testing and scoring first article and lot tests. Although nothing came to USAAA's attention to indicate the Army fielded body armor that failed tests, inconsistencies and errors in testing and scoring along with low statistical reliability levels due to small sample sizes made some test results questionable.

Property Book Unit Supply Enhanced System – Property Accountability and Management, 10th Mountain Division

(AUDIT REPORT A-2009-0066-ALR, ISSUED MARCH 30, 2009)

The former Secretary of the Army requested a review of the Property Book Unit Supply Enhanced (PBUSE) system. The nine units of the division USAAA visited used the PBUSE system to properly account for 97 percent of the items inventoried. The discrepancies consisted mainly of errors in the serial numbers, registration numbers, or national stock numbers. The units followed most Army-required processes and procedures for property accountability: property book officers were properly appointed and the units completed their required inventories such as annual, sensitive-item, and change-

of-command inventories. However, the division didn't fully implement the Command Supply Discipline Program and use it to monitor property accountability in the units. Some units didn't identify items that were either excess or short of their authorizations. As a result, the units had about \$24.6 million of excess items that should have been turned in and about \$152.8 million in shortages that should have been requisitioned.

Retrograde Operations in Southwest Asia, Class VII Theater Provided Equipment, Camp Victory, Iraq

(AUDIT REPORT A-2009-0085-ALL, ISSUED MARCH 26, 2009)

The Deputy Chief of Staff, G-4, requested this audit. This report is classified For Official Use Only (FOUO). USAAA conducted a review of Class VII theater provided equipment retrograde operations in Iraq. USAAA reported that the Army established Redistribution Property Assistance Teams and had a process in place to retrograde Class VII equipment. Although the Army exceeded its FY 07 reset goal for high mobility multipurpose wheeled vehicles, USAAA found (i) 10,590 vehicles weren't processed for reset; (ii) 18 percent of vehicles turned in had missing or incomplete documentation; and (iii) Redistribution Property Assistance Teams were underutilized. Additionally, Army commands didn't maintain accurate accountability; USAAA conducted a limited review and found a substantial amount of equipment was unaccounted for.

Assessing Future Base Budget Requirements, Equipping Program Evaluation Group

(AUDIT REPORT A-2009-0073-ALA, ISSUED MARCH 26, 2009)

This report is classified For Official Use Only (FOUO). USAAA reported the Equipping Program Evaluation Group (PEG) generally identified enduring critical requirements in the FY 10-15 Program Objective Memorandum (POM). However, 2 of the 11 systems in the sample had no critical requirements in the base budget even though they were enduring, high-priority Army needs. Therefore, critical requirements in the FY 10-15 POM were somewhat understated. USAAA also reported the PEG's process was reasonable, and it involved multiple high-level reviews and scrutiny. However, reasons for decisions within the PEG weren't entirely transparent throughout the Army.

Customer Billing Rates – Liner Business Shipments, United States Transportation Command

(AUDIT REPORT A-2009-0035-ALR, ISSUED MARCH 25, 2009)

The Vice Chief of Staff, Army requested this audit. This is a final report awaiting DoD OIG arbitration. It does not have an official Army or DoD position on the recommendations.

Time-Sensitive Issue – M88A1 Recovery Vehicle FY 09 Reset Maintenance Requirements

(AUDIT REPORT A-2009-0077-ALM, ISSUED MARCH 23, 2009)

The Deputy Chief of Staff, G-4 requested this audit. This report is classified For Official Use Only (FOUO). The Heavy Brigade Combat Team project office overstated its FY 09 M88A1 recovery vehicle reset requirements. USAAA identified on hand inventory of 287 serviceable M88A1 Recovery Vehicles in storage at the Anniston Army Depot that would exceed the FY 09 operational requirements. Thus, M88A1 FY 09 reset requirements can be met with serviceable M88A1 vehicles stored at Anniston Army Depot without resetting additional vehicles. PEO Ground Combat Systems took immediate action to cancel FY 09 planned depot reset of vehicles resulting in \$33 million of the total \$63.1 million of potential monetary benefits that were identified during the audit.

Time-Sensitive Issue – Automatic Reset Induction Transportation from Southwest Asia

(AUDIT REPORT A-2009-0074-ALM, ISSUED MARCH 23, 2009)

The DCS G-4 requested this audit. Identifying inefficiencies in the Army's equipment retrograde processes from Southwest Asia was one of the key aspects of the request. This report is classified For Official Use Only (FOUO). USAAA reported that the Army assigned multiple unit line numbers and transportation control numbers to the same ARI equipment at

the same time while using the Transportation Coordinators' Automated Information for Movement System II. As a result, the Army overstated its transportation requirements and lost visibility of items in the pipeline.

Time-Sensitive Issue – Automatic Reset Induction (ARI) Criteria

(AUDIT REPORT A-2009-0071-ALM, ISSUED MARCH 23, 2009)

The DCS G-4 requested this audit. This report is classified For Official Use Only (FOUO). USAAA identified excess quantities and inappropriate items being retrograded through the ARI process. USAAA concluded that ARI criteria should consider total asset position when developing sustainment level reset needs (that is, on-hand serviceable and unserviceable assets and the associated demands). USAAA recommended ARI criteria specifically address wash-out systems not scheduled to return to theater; include exceptions for next to deploy training demands; and address low-density, high demand items. DCS G-4 took immediate action to implement the recommendation and included the proposed ARI criteria in a data call on December 16, 2008. The DCS, G-4 agreed with the audit results, recommendations, and the associated \$453 million of funds to be programmed for other high priority reset needs.

Management of Shipping Containers in Southwest Asia – Kuwait, Iraq, Afghanistan, and CONUS, Summary Report

(AUDIT REPORT A-2009-0069-ALL, ISSUED MARCH 19, 2009)

The Deputy Chief of Staff, G-4 requested this audit. This report is classified For Official Use Only (FOUO). It summarizes audits USAAA performed in Iraq, Afghanistan, and Kuwait. Audit results showed visibility over shipping containers was systemically problematic in Southwest Asia and in the United States. USAAA found three overarching factors the Army should address to improve visibility over shipping containers: Army's continued use of containers beyond their intended purpose, categorization and treatment of containers as expendable assets, and the absence of sufficient container management education and training at Logistics schools. The Office of the Deputy Chief of Staff, G-4 agreed with the USAAA conclusions and recommendations and stated it had taken or would take corrective action on the recommendations.

Assessing Future Base Budget Requirements, Manning Program Evaluation Group

(AUDIT REPORT A-2009-0062-FFM, ISSUED MARCH 3, 2009)

This report is classified For Official Use Only (FOUO). USAAA reported that the Manning Program Evaluation Group (PEG) adequately considered critical enduring requirements when projecting future base budget requests. Specifically, USAAA found the Manning PEG:

(i) had a transparent and consistent process for validating requested base requirements; (ii) utilized the Requirements Builder database which served as a historical repository of requested requirements and provided an audit trail for decisions made in the requirements validation process; and (iii) effectively migrated programs to the base budget that previously received supplemental funding and the amounts migrated were reasonable as compared to the Army Budget Office study amounts. Because the results were positive, USAAA made no recommendations.

U.S. Army Reserve Pre-Mobilization Training Requirements

(AUDIT REPORT A-2009-0049-FFS, ISSUED FEBRUARY 20, 2009)

USAAA reported that Army Reserve units effectively identified pre-mobilization training tasks. However, units didn't always fully complete training tasks prior to mobilization. Consequently, units couldn't adequately plan for or complete pre-mobilization training agreed to at the joint meetings with First Army. This resulted in increased post-mobilization training requirements. Additionally, units didn't document their training accomplishments accurately. USAAA also reported that units didn't execute training requirements in the most efficient manner between pre-mobilization and post-mobilization. As a result, units trained on tasks that were no longer required.

Army National Guard Pre-Mobilization Training Requirements

(AUDIT REPORT A-2009-0057-FFS, ISSUED FEBRUARY 19, 2009)

USAAA reported that Army National Guard units effectively identified pre-mobilization training tasks. However, units didn't always fully complete pre-mobilization training tasks prior to mobilization because units: (i) couldn't stabilize their force with sufficient numbers of deployable personnel; and (ii) didn't identify or obtain the necessary equipment required for training. Additionally, units didn't execute training tasks efficiently between pre-mobilization and post-mobilization because of these unit stabilization and equipment issues. As a result, units had increased post-mobilization training requirements and had to repeat some training tasks.

Contracts for Field Level Reset, U.S. Army Sustainment Command

(AUDIT REPORT A-2009-0042-ALM, ISSUED JANUARY 27, 2009)

The Secretary of the Army requested a series of audits of the Army's reset processes. This audit focused on contracts funded by the Army Sustainment Command with subaccount group 137 funds to support field level reset performed at U.S. installations and overseas locations for direct theater support. In most cases, contracting officers awarded contracts with performance work statements that specified appropriate DA maintenance standards and timelines and activities used appropriate contracting methods. However, sometimes Sustainment Command contracting personnel awarded contracts for

direct theater support without clearly defined contract requirements or independent government cost estimates—resulting in an increased risk that the contracts weren't cost effective.

Management of Shipping Containers in Southwest Asia – Afghanistan

(AUDIT REPORT A-2009-0033-ALL, ISSUED JANUARY 22, 2009)

The Deputy Chief of Staff, G-4 requested this audit. USAAA identified visibility issues existed with the data in the automated system used to manage and track shipping containers in Afghanistan. These issues were primarily attributable to shortfalls in command emphasis and the absence of the actions needed to ensure the visibility data was accurate and complete. The Afghanistan theater of operations lost visibility over 7,778 containers valued at about \$24 million. USAAA made recommendations to the Combined Joint Task Force – 82 and Combined Security Transition Command – Afghanistan to improve container management and asset visibility. Both commands agreed with the recommendations and started corrective actions.

Container Detention Billing for the Global War on Terrorism, Military Surface Deployment and Distribution Command

(AUDIT REPORT A-2009-0026-ALR, ISSUED JANUARY 15, 2009)

The Vice Chief of Staff, Army requested this audit. This is a final report awaiting DoD OIG arbitration. It does not have an official Army or DoD position on the recommendations.

Ongoing Audits

Reserve Component Post Mobilization Training

(PROJECT CODE A-2009-FFS-0075.000, INITIATED MARCH 31, 2009)

This audit is being performed in the continental United States (CONUS). It will determine if post-mobilization training requirements were adequately identified and executed by the Army Reserve and National Guard. It will also determine if necessary unit and individual training requirements were identified and completed prior to deployment; and if post-mobilization training requirements unnecessarily duplicated pre-mobilization training.

Force Protection – Security Badging (Kuwait)

(PROJECT CODE A-2009-ALL-0133.000, INITIATED MARCH 26, 2009)

This audit is being performed in Kuwait. It will evaluate the effectiveness of internal controls at the Area Support Group-Kuwait for issuing, accounting for, and using security badges. It will also evaluate the adequacy of procedures for safeguarding personal information contained in automated systems used in the security badging process.

Controls over Vendor Payments – Southwest Asia (Phase II)

(PROJECT CODE A-2009-ALL-0118.000, INITIATED FEBRUARY 10, 2009)

This audit is being performed at various locations in Southwest Asia. It will determine if

the Army has effective controls to ensure the accuracy of vendor payments for contingency operations in Southwest Asia.

Commander's Emergency Response Program (CERP), Multi-National Division – Center (Iraq)

(PROJECT CODE A-2008-ALL-0624.003, INITIATED FEBRUARY 9, 2009)

This audit is being performed in Iraq. It will determine whether the procedures, processes, and guidance were sufficient to ensure that deployed commanders implemented the program and used emergency funds appropriately.

U.S. Army Customs Operations – Kuwait

(PROJECT CODE A-2009-ALL-0341.000, INITIATED FEBRUARY 5, 2009)

This audit is being performed in Kuwait. It will evaluate the adequacy of internal controls over Army custom operations in Kuwait.

Multi-National Security Transition Command-Iraq (MNSTC-I), Iraqi Security Forces Fund (ISFF)

(PROJECT CODE A-2009-ALL-0110.000, INITIATED FEBRUARY 2, 2009)

This audit is being performed in Iraq. It will evaluate Command's process for planning, budgeting, and reviewing resources of the ISFF.

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan – Kabul and Jalalabad (Afghanistan)

(PROJECT CODE A-2009-ALL-0106.000, INITIATED FEBRUARY 2, 2009)

This audit is being performed in Afghanistan. It will determine if goods and services acquired under contract were properly justified, awarded, and administered.

Non-Standard Equipment Sustainment

(PROJECT CODE A-2009-ALM-0059.000, INITIATED JANUARY 27, 2009)

This audit is being performed in the continental United States (CONUS). It will determine if the Army has adequate visibility over non-standard equipment items; and if it has an effective sustainment plan to ensure that repair sources and repair parts are available to sustain non-standard equipment.

Forward Operating Base (FOB) Closures

(PROJECT CODE A-2009-ALL-0354.000, INITIATED JANUARY 20, 2009)

This audit is being performed in Iraq. It will determine whether processes and procedures for the closure of FOBs in Iraq are adequate.

Foreign Military Sales (FMS)

(PROJECT CODE A-2008-ALA-0588.000, INITIATED JANUARY 20, 2009)

This audit is being performed in the continental United States (CONUS). It will determine if FMS to Iraq and Afghanistan are effectively managed and administered.

Managing Reset, U.S. Army Pacific

(PROJECT CODE A-2009-FFP-0197.000, INITIATED DECEMBER 1, 2008)

This audit is being performed in Hawaii and Alaska. It will determine if the U.S. Army, Pacific adequately managed the local reset process and effectively used sustainment level reset support.

Sensitive Items Accountability and Control, Abu Ghraib (Iraq)

(PROJECT CODE A-2009-ALL-0109.000, INITIATED NOVEMBER 1, 2008)

This audit is being performed in Iraq. It evaluates the effectiveness of management controls and procedures for receipting, accounting for, and securing sensitive items and equipment at the Abu Ghraib's warehouse operations.

Commander's Emergency Response Program (CERP), Multi-National Division-West

(PROJECT CODE A-2008-ALL-0624.002, INITIATED OCTOBER 23, 2008)

This audit is being performed in Iraq. It will determine whether the procedures, processes, and guidance were sufficient to ensure that deployed commanders implemented the program and used emergency funds appropriately.

Logistics Civil Augmentation Program (LOGCAP) III, Contract Close-out

(PROJECT CODE A-2009-ALC-0093.000, INITIATED OCTOBER 20, 2008)

This audit is being performed in the continental United States (CONUS) and various locations in Southwest Asia. It will determine if the Army

has procedures and controls in place to effectively close out the Logistics Civil Augmentation Program (LOGCAP) III contract to ensure proper payment of its legitimate liabilities and deobligations of unused funds.

Commander's Emergency Response Program (CERP), Multi-National Division-North

(PROJECT CODE A-2008-ALL-0624.001, INITIATED SEPTEMBER 22, 2008)

This audit is being performed in Iraq. It will determine whether the procedures, processes, and guidance were sufficient to ensure that deployed commanders implemented the program and used emergency funds appropriately.

Unit Training on Defeat Improvised Explosive Devices (IEDs)

(PROJECT CODE A-2008-FFF-0081.000, INITIATED SEPTEMBER 10, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if units are conducting appropriate training to counter the improvised explosive devices (IEDs) threat.

Assessing Future Base Budget Requirements-Sustaining Program Evaluation Group (PEG)

(PROJECT CODE A-2008-ALM-0690.000, INITIATED SEPTEMBER 4, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army adequately considers enduring requirements when projecting future base budget funding requests.

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan – Salerno & Kandahar

(PROJECT CODE A-2008-ALL-0401.000, INITIATED SEPTEMBER 1, 2008)

This audit is being performed in Afghanistan. It will determine if goods and services acquired under the contract were properly justified, awarded, and administered.

Assessing Future Base Budget Requirements – Installation Program Evaluation Group (PEG)

(PROJECT CODE A-2008-ALO-0741.000, INITIATED SEPTEMBER 1, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army adequately considers enduring requirements when projecting future base budget funding requests.

Assessing Future Base Budget Requirements – Organizing Program Evaluation Group (PEG)

(PROJECT CODE A-2008-FFS-0669.000, INITIATED SEPTEMBER 1, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army adequately considers enduring requirements when projecting future base budget funding requests.

Controls over Logistics Civil Augmentation Program (LOGCAP) – White Property

(PROJECT CODE A-2008-ALL-0398.000, INITIATED JULY 21, 2008)

This audit is being performed in Iraq. It will determine if the Logistics Civil Augmentation Program (LOGCAP) contractor properly managed and accounted for government-acquired property.

Assessing Future Base Budget Requirements – Training Program Evaluation Group (PEG)

(PROJECT CODE A-2008-FFF-0647.000, INITIATED JULY 21, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army adequately considers enduring requirements when projecting future base budget funding requests.

Housing Contracts – Area Support Group (ASG)-Kuwait

(PROJECT CODE A-2008-ALL-0403.000, INITIATED JULY 7, 2008)

This audit is being performed in Kuwait. It will determine if the housing program in Kuwait was properly managed and if property or assets provided by the government and acquired by the contractor were adequately managed.

Assessing Future Base Budget Requirements (Audit Control Point)

(PROJECT CODE A-2008-FFM-0630.000, INITIATED JUNE 24, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army adequately considers enduring requirements when projecting future base budget funding requests.

Requirements Validation for CONUS Based Mobilized Soldiers

(PROJECT CODE A-2008-FFS-0443.000, INITIATED JUNE 18, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if soldiers mobilized to support contingency operations outside of theater continue to have valid mission essential requirements and determine the force structure impacts of continued use of soldiers mobilized to support contingency operations outside of theater operations.

U.S. Army Corps of Engineers (USACE) Pilot Defense Base Act (DBA) Insurance Program

(PROJECT CODE A-2008-ALL-0633.000, INITIATED JUNE 18, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if DBA insurance, as acquired under the USACE pilot program, is a cost-effective solution for satisfying overseas workers compensation insurance requirements for the Army.

Commander's Emergency Response Program (CERP), Baghdad (Iraq)

(PROJECT CODE A-2008-ALL-0624.000, INITIATED JUNE 16, 2008)

This audit is being performed in Iraq. It will determine whether the procedures, processes, and guidance were sufficient to ensure that deployed commanders implemented the program and used emergency funds appropriately.

Follow-up Audit of Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase I)

(PROJECT CODE A-2008-ALL-0625.000, INITIATED JUNE 9, 2008)

This audit is being performed in Kuwait. It evaluates the effectiveness of actions taken to improve Army contracting operations in Kuwait.

Sustainment of Left Behind Equipment

(PROJECT CODE A-2008-ALM-0247.000, INITIATED JUNE 2, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army effectively and efficiently manages accountability and maintenance of its CONUS left-behind equipment.

Automatic Reset Items – Depot

(PROJECT CODE A-2008-ALM-0313.000, INITIATED MAY 19, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Automatic Reset Induction program at depots is effectively supporting equipment requirements in the Army Force Generation model.

Advanced Training for Explosive Ordnance Disposal Soldiers

(PROJECT CODE A-2008-FFD-0098.000, INITIATED MARCH 26, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if improvised explosive device (IED) defeat methods were fully integrated into advanced training for Explosive Ordnance Disposal Soldiers and if the training for new equipment fielded during OIF/OEF was fully integrated into advanced training for Explosive Ordnance Disposal Soldiers.

Controls Over Vendor Payments – U.S. Army Contracting Command (USACC), SWA-Kuwait – Phase I

(PROJECT CODE A-2008-ALL-0501.000, INITIATED MARCH 17, 2008)

This audit is being performed in Kuwait. It will evaluate the controls over vendor payments made on contracts awarded in Kuwait.

Government Property Provided to Contractors – Kuwait Base Operations

(PROJECT CODE A-2008-ALL-0204.000, INITIATED MARCH 4, 2008)

This audit is being performed in Kuwait. It will determine whether the Army had adequate management and visibility over government property provided to contractors for base support operations.

Follow Up of Offline Purchases

(PROJECT CODE A-2008-ALL-0466.000, INITIATED MARCH 3, 2008)

This audit is being performed in Iraq and the continental United States (CONUS). It will determine if the Army implemented agreed-to recommendations and corrected the problems identified in the previous audit.

Army Authorized Acquisition Objective (AAO) Process

(PROJECT CODE A-2008-ALA-0468.000, INITIATED FEBRUARY 27, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army had an effective process to identify and adjust authorized acquisition objective (AAO) requirements for wartime needs.

Directorate of Logistics (DOL) Workload Supporting Reset

(PROJECT CODE A-2008-ALM-0311.000, INITIATED FEBRUARY 18, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the Army Garrison has an adequate process in place to identify and meet field-level reset requirements in support of the Army Force Generation (ARFORGEN) model.

Management of the Prepositioned Fleet at Combat Training Centers

(PROJECT CODE A-2008-FFF-0044.000, INITIATED FEBRUARY 12, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if the pre-positioned fleets are adequately configured.

It will also determine if rotational units are effectively using the pre-positioned fleets and if the maintenance costs for the pre-positioned fleets were reasonable.

U.S. Army Corps of Engineer Contract Functions in Iraq, Gulf Region Division (GRD) – Phase I

(PROJECT CODE A-2008-ALL-0318.000, INITIATED FEBRUARY 4, 2008)

This audit is being performed in Iraq. It will determine if contract requirements are correctly identified and resulted in acquisitions that met the needs of the Army. It also determines if processes and procedures, staffing, and training are sufficient to maximize the delivery of construction work in Iraq and if the Transatlantic Program Center (TAC) reach-back program was operating effectively and efficiently.

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan – Balad

(PROJECT CODE A-2008-ALL-0319.000, INITIATED JANUARY 29, 2008)

This audit is being performed in Iraq. It will determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan – Bagram

(PROJECT CODE A-2008-ALL-0320.000, INITIATED JANUARY 28, 2008)

This audit is being performed in Afghanistan. It will determine if goods and services acquired

under contract were properly justified, awarded, and administered.

Property Book Unit Supply Enhanced, 3 Infantry Division (ID)

(PROJECT CODE A-2008-ALR-0307.000, INITIATED JANUARY 14, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if units used the Property Book Unit Supply Enhanced System to properly account for equipment and maintain accurate data.

Property Book Unit Supply Enhanced, I Corps

(PROJECT CODE A-2008-ALR-0357.000, INITIATED JANUARY 7, 2008)

This audit is being performed in the continental United States (CONUS). It will determine if units used the Property Book Unit Supply Enhanced System to properly account for equipment and maintain accurate data.

Use of Role Players Army-wide (less Combat Training Centers)

(PROJECT CODE A-2008-FFF-0148.000, INITIATED DECEMBER 10, 2007)

This audit is being performed in the continental United States (CONUS). It will determine if the acquisition and use of Role-Players for training is cost-effective. It will also determine if the logistical support provided to Role-Players is consistent and cost effective and if the oversight and administration of Role-Player contractors is adequate.

***Property Book Unit Supply Enhanced
(Audit Control Point)***

*(PROJECT CODE A-2008-ALR-0039.000,
INITIATED DECEMBER 3, 2007)*

This audit is being performed in the continental United States (CONUS). It will determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data.

***Army Foreign Language Program –
Contracting***

*(PROJECT CODE A-2007-ZBI-0344.003,
INITIATED NOVEMBER 5, 2007)*

This audit is being performed in the continental United States (CONUS). It will determine if the Army has adequate processes and procedures in place for identifying and validating requirements for contract linguists. It will also determine if language contracts were structured to provide the best value to the government and if the process for certifying invoices for payments ensure that the government received the services it paid for.

***Contracting Operations at the Joint
Contracting Command-Iraq/Afghanistan –
Victory***

*(PROJECT CODE A-2007-ALL-0887.002,
INITIATED JULY 26, 2007)*

This audit is being performed in Iraq. It will determine if goods and services acquired under contract were properly justified, awarded, and administered.

***Contracting Operations at the Joint
Contracting Command-Iraq/Afghanistan –
Baghdad***

*(PROJECT CODE A-2007-ALL-0887.001,
INITIATED JULY 24, 2007)*

This audit is being performed in Iraq. It will determine if goods and services acquired under contract were properly justified, awarded, and administered.

***Retrograde Operations in Southwest Asia –
Kuwait (Rear Support)***

*(PROJECT CODE A-2007-ALL-0858.001,
INITIATED JULY 11, 2007)*

This audit is being performed in Kuwait. It will determine whether retrograde operations in the Southwest Asia area of operations are managed in an effective and cost-efficient manner. It will also determine whether adequate accountability and visibility are maintained over retrograded materiel and equipment.

***Impact of Mine Resistant Ambush
Protected Vehicle (MRAP) Acquisitions
on Other Systems***

*(PROJECT CODE A-2007-ALA-0978.000,
INITIATED JULY 2, 2007)*

This audit is being performed in the continental United States (CONUS). It will determine if the Army adequately adjusts requirements for new/existing systems impacted by MRAP acquisitions.

Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase II)
(PROJECT CODE A-2007-ALL-0859.000, INITIATED JUNE 18, 2007)

This audit is being performed in Kuwait. It will determine if contracts for heavy lift services were adequately developed and effectively administered; laundry services were effectively managed; and if the Defense Base Act (DBA) insurance was properly administered on Kuwait contracts.

Retrograde Operations in Southwest Asia – Kuwait
(PROJECT CODE A-2007-ALL-0858.000, INITIATED JUNE 9, 2007)

This audit is being performed in Kuwait. It will determine if retrograde operations in Southwest Asia were managed in an effective and cost-efficient manner. It will also determine if adequate accountability and visibility were maintained over materiel and equipment retrograded from Southwest Asia.

Body Armor Requirements
(PROJECT CODE A-2007-FFD-0067.000, INITIATED JANUARY 8, 2007)

This audit is being performed in the continental United States (CONUS). It will determine if the Army established adequate quantitative requirements for the procurement of body armor. It will also determine if the Army has an adequate fielding plan for body armor.

Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase I)
(PROJECT CODE A-2007-ALL-0329-000, INITIATED OCTOBER 26, 2006)

This audit is being performed in Kuwait. It evaluates the effectiveness of contracting operations and will determine whether contracting operations were performed in accordance with appropriate laws and regulations.

Management and Use of Contractor Acquired Property under the Logistics Civil Augmentation Program (LOGCAP) Contract – Power Generators
(PROJECT CODE A-2007-ALL-0212.001, INITIATED OCTOBER 1, 2006)

This audit is being performed in Iraq. It will determine if power generators acquired were effectively managed and used under the LOGCAP contract.

Government Accountability Office

Completed Reports

Global War on Terrorism: Reported Obligations for the Department of Defense
(GAO-09-449R, ISSUED MARCH 30, 2009)

Since 2001, the Congress has provided the Department of Defense (DoD) with about \$808 billion in supplemental and annual appropriations, as of March 2009, primarily for military operations in support of the Global War on Terrorism (GWOT). DoD's reported annual

obligations for GWOT have shown a steady increase from about \$0.2 billion in FY 2001 to about \$162.4 billion in FY 2008. For FY 2009, the Congress provided DoD with about \$65.9 billion in supplemental appropriations for GWOT as of March 2009 and the President plans on requesting an additional \$75.5 billion in supplemental appropriations for GWOT for the remainder of the FY. A total of \$31.0 billion has been obligated in the first quarter of FY 2009 through December 2008. The United States' commitments to GWOT will likely involve the continued investment of significant resources, requiring decision makers to consider difficult trade-offs as the nation faces an increasing long-range fiscal challenge. The magnitude of future costs will depend on several direct and indirect cost variables and, in some cases, decisions that have not yet been made. DoD's future costs will likely be affected by the pace and duration of operations, the types of facilities needed to support troops overseas, redeployment plans, and the amount of equipment to be repaired or replaced. DoD compiles and reports monthly and cumulative incremental obligations incurred to support GWOT in a monthly report commonly called the Contingency Operations Status of Funds Report. DoD leadership uses this report, along with other information, to advise the Congress on the costs of the war and to formulate future GWOT budget requests. DoD reports these obligations by appropriation, contingency operation, and military service or defense agency. DoD has prepared monthly reports on the obligations incurred for its involvement in GWOT since FY 2001. Section

1221 of the National Defense Authorization Act for Fiscal Year 2006 requires GAO to submit quarterly updates to the Congress on the costs of Operation Iraqi Freedom and Operation Enduring Freedom based on DoD's monthly cost-of-war reports. This report, which responds to this requirement, contains our analysis of DoD's reported obligations for military operations in support of GWOT through December 2008. Specifically, we assessed (1) DoD's cumulative appropriations and reported obligations for military operations in support of GWOT and (2) DoD's FY 2009 reported obligations from October 2008 through December 2008, the latest data available for GWOT by military service and appropriation account.

As of December 2008, the Congress has appropriated a total of about \$808 billion primarily for GWOT operations since 2001. Of that amount, about \$187 billion has been provided for FY 2008 and about \$65.9 billion has been appropriated for use in FY 2009. DoD plans on requesting an additional \$75.5 billion in supplemental funds for FY 2009. DoD has reported obligations of about \$685.7 billion for military operations in support of the war from FY 2001 through FY 2008 and for FY 2009 (October through December 2008). The \$122.3 billion difference between DoD's appropriations and reported obligations can generally be attributed to multiyear funding for procurement; military construction; and research, development, test, and evaluation from previous GWOT-related appropriations that have yet to be obligated; and obligations for classified and other items, which DoD considers to be non-GWOT

related, that are not reported in DoD's cost-of-war reports. DoD's reported obligations for Operation Iraqi Freedom have consistently increased each FY since operations began. The increases in reported obligations for Operation Iraqi Freedom are in part due to continued costs for military personnel, such as military pay and allowances for mobilized reservists, and for rising operation and maintenance expenses, such as higher contract costs for housing, food, and services and higher fuel costs. In contrast, DoD's reported obligations for Operation Noble Eagle have consistently decreased since FY 2003, largely because of the completion of repairs to the Pentagon and upgrades in security at military installations that were onetime costs, as well as a reduction in combat air-patrols and in the number of reserve personnel guarding government installations. Reported obligations for Operation Enduring Freedom have ranged from \$10.3 billion to \$20.1 billion each FY since 2003. Recent increases in reported obligations for Operation Enduring Freedom are in part caused by higher troop levels in Afghanistan, the costs associated with training Afghan security forces, and the need to repair and replace equipment after several years of ongoing operations. DoD's reported obligations for Operation Iraqi Freedom have consistently increased each FY since operations began. The increases in reported obligations for Operation Iraqi Freedom are in part due to continued costs for military personnel, such as military pay and allowances for mobilized reservists, and for rising operation and maintenance expenses, such as higher contract costs for housing, food, and services

and higher fuel costs. In addition, the need to repair and replace equipment because of the harsh combat and environmental conditions in theater and the ongoing costs associated with the surge strategy announced in January 2007, which provided for the deployment of additional troops, have further increased obligations for Operation Iraqi Freedom. In contrast, DoD's reported obligations for Operation Noble Eagle have consistently decreased since FY 2003, largely because of the completion of repairs to the Pentagon and upgrades in security at military installations that were onetime costs, as well as a reduction in combat air patrols and in the number of reserve personnel guarding government installations. Reported obligations for Operation Enduring Freedom have ranged from \$10.3 billion to \$20.1 billion each FY since 2003. Recent increases in reported obligations for Operation Enduring Freedom are in part caused by higher troop levels in Afghanistan, the costs associated with training Afghan security forces, and the need to repair and replace equipment after several years of ongoing operations.

Iraq and Afghanistan: Security, Economic, and Governance Challenges to Rebuilding Efforts Should Be Addressed in U.S. Strategies

(GAO-09-476T, ISSUED MARCH 25, 2009)

From FY 2001 through July 2008, the Congress provided more than \$808 billion to the Department of Defense (DoD) for the Global War on Terrorism, including military operations in Iraq and Afghanistan. Moreover, since FY 2003, about \$49 billion has been provided to

U.S. agencies for reconstruction and stabilization in Iraq and \$32 billion for similar efforts in Afghanistan since FY 2002. In February 2009, President Obama announced a new U.S. strategy for Iraq and plans to develop a new comprehensive strategy for Afghanistan. This statement is based on GAO's extensive body of work—more than 150 products since 2003—examining U.S. efforts in Iraq and Afghanistan.

While U.S. efforts face unique circumstances in Iraq and Afghanistan, success in both countries depends on addressing three common challenges: (1) establishing and maintaining a basic level of security, (2) building a sustainable economic foundation, and (3) holding governments accountable for political commitments and building their capacity to govern. These challenges underscore the need for comprehensive U.S. strategies that optimize U.S. strategic interests, host country priorities, and the international community's resources and expertise. In Iraq, much U.S.-funded reconstruction took place prior to July 2007 in an environment of deteriorating security. Oil, electricity, and water projects were subject to insurgent attacks and threats, which raised costs and caused delays. While violence has declined, security conditions remain fragile, according to DoD. Iraq's oil resources provide a foundation for economic growth. However, Iraq's investment in infrastructure has been limited, despite budget surpluses. The government's limited capacity to deliver services poses a challenge as well. The United States has held the government to commitments to pass key legislation and hold elections, but further progress in reconciliation,

such as legislation to share oil and gas revenues and resolve claims over disputed territories, is needed. In Afghanistan, a lack of security has put U.S.-funded infrastructure projects, development of Afghan security forces, and other efforts at risk. Projects have been delayed and costs increased. The drug trade helps finance the Taliban and other insurgents and contributes to instability. Given Afghanistan's poor economy, the country's development will depend on foreign assistance. The Afghanistan National Development Strategy, established with U.S. and international support, is underfunded and may not be financially viable. The Afghan government's lack of capacity also hinders the country from meeting its development goals. The ministries do not have the personnel with the expertise to maintain U.S. and other donor-financed infrastructure projects, and corruption exacerbates this problem. As it further defines and develops its strategies for Iraq and Afghanistan, the Administration should incorporate characteristics of an effective national strategy. Both strategies should clearly define the objectives of U.S. efforts and measures to assess progress; identify risks; estimate costs; and integrate U.S., international, and host country efforts. For example, the strategy for Iraq should clarify what conditions the United States expects to achieve to ensure that troops are drawn down responsibly. The U.S. strategy for Afghanistan should estimate the cost of helping the country implement its development strategy. It should also assess the risk to U.S. infrastructure investments if Afghanistan does not obtain the donor assistance and technical capacity to maintain them. Finally,

U.S. strategies should guide the development and implementation of interagency operational plans and sector level plans.

Iraq: Key Issues for Congressional Oversight

(GAO-09-294SP, ISSUED MARCH 24, 2009)

To assist the 111th Congress, this report presents a series of issue papers for consideration in developing congressional oversight agendas and determining the way forward in securing and stabilizing Iraq. These papers are based on the continuing work of the U.S. Government Accountability Office (GAO) and the more than 130 Iraq-related products we have issued since May 2003. Since FY 2001, the Congress has provided about \$808 billion to the Department of Defense (DoD) for military efforts primarily in support of the Global War on Terrorism. The majority of this amount has been for military operations in support of Operation Iraqi Freedom. Moreover, since FY 2003, about \$49 billion has been provided to U.S. agencies for stabilization and reconstruction efforts in Iraq, including developing Iraq's security forces, enhancing Iraq's capacity to govern, and rebuilding Iraq's oil, electricity, and water sectors, among other activities. This report expands on issues discussed on GAO's transition website. In January 2007, President Bush announced The New Way Forward in Iraq to stem violence and enable the Iraqi government to foster national reconciliation. To support the strategy, the United States increased its military presence through a surge of brigade combat teams and associated forces. In June 2008, we reported that

the United States had made some progress in reducing overall violence in Iraq and working with the Iraqi government to pass legislation promoting national reconciliation. In February 2009, President Obama described a new strategy for Iraq consisting of three parts: (1) the responsible removal of combat brigades, (2) sustained diplomacy on behalf of a more peaceful and prosperous Iraq, and (3) comprehensive U.S. engagement across the region. According to DoD, the United States plans to reduce the number of combat troops from about 140,000 projected in March 2009 to about 128,000 by September 2009—a difference of 12,000 troops representing two brigades and their support units. Under the schedule announced by the President, U.S. force levels would decline further by August 31, 2010, to no more than 50,000 troops. Under the November 2008 bilateral security agreement between the United States and Iraq, the United States must remove all of its remaining forces by December 31, 2011.

Key issues that should be considered in further defining the new strategy and its supporting operational plans are as follows: (1) The security agreement establishes dates for repositioning U.S. forces in Iraq and removing them from the country—a significant change from the United States' prior, conditions-based strategy for Iraq. A responsible drawdown in Iraq will need to balance the timetable established in the security agreement, military doctrine that calls for the delineation of conditions that must exist before military operations can end, and the wishes of the Iraqi government. (2) If the United States adheres to the timetable contained in the

security agreement, DoD will need to remove about 140,000 troops by the end of 2011. The redeployment of these forces and the removal of their equipment and material will be a massive and expensive effort. (3) The large U.S. military presence has provided vital support to civilian operations and has undertaken many traditionally civilian tasks. In moving forward, the United States will need to consider how to transition from a predominantly military presence to a civilian one as U.S. forces draw down. (4) As U.S. reconstruction efforts end, Iraq will need to develop the capacity to spend its resources, particularly on investment that will further economic development and deliver essential services to its people. GAO estimates that the Iraqi government had a cumulative budget surplus of \$47 billion at the end of 2008.

Global War on Terrorism: DoD Needs to More Accurately Capture and Report the Costs of Operation Iraqi Freedom and Operation Enduring Freedom

(GAO-09-302, ISSUED MARCH 17, 2009)

Since September 11, 2001, the Congress has provided about \$808 billion to the Department of Defense (DoD) for the Global War on Terrorism (GWOT) in addition to funding in DoD's base budget. Prior GAO reports have found DoD's reported GWOT cost data unreliable and found problems with transparency over certain costs. In response, DoD has made several changes to its cost-reporting procedures. The Congress has shown interest in increasing the transparency of DoD's cost reporting and funding requests for GWOT. Under the

Comptroller General's authority to conduct evaluations on his own initiative, GAO assessed (1) DoD's progress in improving the accuracy and reliability of its GWOT cost reporting, and (2) DoD's methodology for reporting GWOT costs by contingency operation. For this engagement, GAO analyzed GWOT cost data and applicable guidance, as well as DoD's corrective actions.

While DoD and the military services continue to take steps to improve the accuracy and reliability of some aspects of GWOT cost reporting, DoD lacks a sound approach for identifying costs of specific contingency operations, raising concerns about the reliability of reported information, especially on the cost of Operation Iraqi Freedom. Specifically, the department has undertaken initiatives such as requiring components to sample and validate their GWOT cost transactions and launching a new contingency cost-reporting system that will automate the collection of GWOT cost data from components' accounting systems and produce a new report comparing reported obligations and disbursements to GWOT appropriations data. Also, the military services have taken several steps to correct weaknesses in the reliability of their cost data. Limitations in DoD's approach to identifying the costs of Operation Iraqi Freedom and Operation Enduring Freedom may, in some cases, result in the overstatement of costs, and could lead to these costs being included in DoD's GWOT funding requests rather than the base budget. DoD guidance emphasizes the importance of accurately reporting the cost of contingency operations. However, while the Army and Marine Corps are capturing totals

for procurement and certain operation and maintenance costs, they do not have a methodology for determining what portion of these GWOT costs are attributable to Operation Iraqi Freedom versus Operation Enduring Freedom and have reported all these costs as attributable to Operation Iraqi Freedom. In addition, the military services have reported some costs, such as those for Navy forward-presence missions, as part of Operation Iraqi Freedom or Operation Enduring Freedom, even though they are not directly attributable to either operation. In September 2005, DoD expanded the definition of incremental costs for large-scale contingencies, such as those for GWOT, to include expenses beyond direct incremental costs. This expanded definition provides no guidance on what costs beyond those attributable to the operation can be considered incremental and reported. Consequently, the military services have made their own interpretations as to whether and how to include costs not directly attributable to GWOT contingency operations. Without a methodology for determining what portion of GWOT costs is attributable to Operation Iraqi Freedom or Operation Enduring Freedom, reported costs for Operation Iraqi Freedom may be overstated. Furthermore, unless DoD reconsiders whether expenses not directly attributable to specific GWOT operations should be included as incremental costs, the military services may continue to include these expenses as part of Operation Iraqi Freedom and Operation Enduring Freedom, reported costs for both operations may be overstated, and DoD may continue to request funding for these

expenses in GWOT funding requests instead of including them as part of the base budget. Expenses beyond those directly attributable to either operation may be more reflective of the enduring nature of GWOT and its cost implications should be part of the annual budget debate.

Afghanistan Security: U.S. Programs to Further Reform Ministry of Interior and National Police Challenged by Lack of Military Personnel and Afghan Cooperation

(GAO-09-280, ISSUED MARCH 9, 2009)

The United States has invested more than \$6.2 billion in the Afghan Ministry of Interior (MOI) and Afghan National Police (ANP). The Department of Defense's (Defense) Combined Security Transition Command-Afghanistan (CSTC-A), with the Department of State (State), leads U.S. efforts to enhance MOI and ANP organizational structures, leadership abilities, and pay systems. This report assesses the status of U.S. efforts to help Afghanistan (1) restructure MOI and ANP, (2) retrain ANP units, (3) screen MOI and ANP personnel, and (4) enhance MOI and ANP pay systems. GAO reviewed Defense, State, and United Nations (UN) data and met with officials in the United States and Afghanistan.

U.S. agencies and Afghanistan have achieved their goals of restructuring and reducing a top-heavy and oversized MOI and ANP officer corps, modifying police wages, and planning a reorganization of MOI headquarters. These efforts are intended to help ensure that the MOI and ANP are directed by professional staff that

can manage a national police force. U.S. agencies and MOI cut the officer corps from about 17,800 to about 9,000, reduced the percentage of high-ranking officers, and increased pay for all ranks. MOI is scheduled to implement a U.S.-supported headquarters reorganization. CSTC-A has begun retraining ANP units through its Focused District Development (FDD) program, which is intended to address district-level corruption that impeded previous efforts to retrain individual police. FDD is achieving promising results, according to Defense status reports. In February 2009, Defense assessed 19 percent of FDD-retrained units as capable of conducting missions, 25 percent as capable of doing so with outside support, 31 percent as capable of partially doing so with outside support, and 25 percent as not capable. However, a lack of military personnel is constraining CSTC-A's plans to expand FDD and similar programs into the rest of Afghanistan by the end of 2010. Defense has identified a shortage of about 1,500 military personnel needed to expand FDD and similar police development programs. CSTC-A has previously obtained military personnel for ANP training by redirecting personnel from its Afghan army training program. However, the army program's demand for personnel is likely to increase as the Afghan army grows from 80,000 to 134,000 personnel. MOI and ANP officers were screened by Defense and State, but the full extent of the screening is unclear because State did not systematically compile records of its efforts. The screening effort was intended to improve the professionalism and integrity of the officer corps through testing by CSTC-A and

background checks by State. At least 9,797 (55 percent) of the nearly 17,800 officers who took the tests passed, according to CSTC-A. State was unable to provide us with statistics concerning the results of background checks because it did not systematically compile its records. U.S.-supported pay system efforts are intended to validate MOI and ANP personnel rosters and ensure that wages are distributed reliably. Despite progress, these efforts face challenges that include limited ANP cooperation and a shortage of banks. U.S. contractors have validated almost 47,400 MOI and ANP personnel but have been unable to validate almost 29,400 personnel—who were paid in part by \$230 million in U.S. contributions to a UN trust fund—because of a lack of cooperation from some ANP commanders. As of January 2009, 97 percent of all reported MOI and ANP personnel had enrolled in an electronic payroll system and 58 percent had enrolled to have their salaries deposited directly into their bank accounts. However, growth of the direct deposit system may be constrained because almost 40 percent of ANP personnel lack ready access to banks.

Defense Management: Increased Attention on Fuel Demand Management at DoD's Forward-Deployed Locations Could Reduce Operational Risks and Costs

(GAO-09-388T, ISSUED MARCH 3, 2009)

This testimony discusses the Department of Defense's (DoD) efforts to reduce fuel demand at its forward-deployed locations, particularly those that are not connected to local power grids. In 2008, more than 68 million gallons of

fuel, on average, were supplied by DoD each month to support U.S. military forces in Iraq and Afghanistan. Transporting large quantities of fuel to forward-deployed locations presents an enormous logistics burden and risk. Long truck convoys moving fuel to forward-deployed locations have encountered enemy attacks, severe weather, traffic accidents, and pilferage. For example, DoD reported that in June 2008 alone, 44 trucks and 220,000 gallons of fuel were lost due to attacks or other events while delivering fuel to Bagram Air Field in Afghanistan. High fuel demand, coupled with the recent volatility of fuel prices, also have significant implications for DoD's operating costs. The fully burdened cost of fuel—that is, the total ownership cost of buying, moving, and protecting fuel in systems during combat—has been reported to be many times higher than the price of a gallon of fuel itself. While DoD's weapon systems require large amounts of fuel, the department reports that the single largest battlefield fuel consumer is generators, which provide power for base support activities such as air conditioning/heating, lighting, refrigeration, and communications. A 2008 Defense Science Board Task Force report noted that Army generators consume about 26 million gallons of fuel annually during peacetime but 357 million gallons annually during wartime. Today, we are publicly releasing a report that addresses DoD's (1) efforts to reduce fuel demand at forward-deployed locations and (2) approach to managing fuel demand at these locations. Our review focused on locations that were in Central Command's area of responsibility.

DoD has efforts under way or planned to

reduce fuel demand, but the department lacks an effective approach to enable widespread implementation and sustained attention to fuel demand issues at forward-deployed locations. Many of DoD's efforts to reduce fuel demand at forward-deployed locations are in a research and development phase, and the extent to which they will be fielded and under what time frame is uncertain. Notable efforts by DoD components include the application of foam insulation to tent structures, the development of more fuel-efficient generators and environmental control units, and research on alternative and renewable energy sources for potential use at forward-deployed locations. In addition, during our visits to Kuwait and Djibouti, we found local camp efforts aimed at reducing fuel demand. DoD generally lacks guidance that directs forward-deployed locations to manage and reduce their fuel demand—at the department level, combatant command level, and military service level. While DoD is driven to address energy issues at its U.S. installations largely by federal mandates and DoD guidance, agency officials were unable to identify similar guidance for forward-deployed locations, and they told us that fuel reduction has been a low priority compared with other mission requirements. Our analysis of combatant command and military service guidance related to forward-deployed location construction showed that the existing guidance is largely silent with respect to fuel demand management and energy efficiency. DoD has not established incentives or a viable funding mechanism for fuel reduction projects at its forward-deployed locations, which

discourages commanders from identifying fuel demand management as a priority. Funding from supplemental appropriations related to the Global War on Terrorism, and delays in receiving this funding, can present challenges in covering existing costs, making it difficult for commanders to fund more expensive fuel reduction projects. Without incentives and a viable funding mechanism, commanding officials at DoD's forward-deployed locations are unlikely to identify fuel reduction as a priority for making a significant investment of resources. DoD's current organizational framework does not provide the department visibility for fuel demand issues at its forward-deployed locations. We found that information on fuel demand management strategies and reduction efforts is not shared among locations, military services, and across the department in a consistent manner. Moreover, DoD guidance does not designate any DoD office or official as being responsible for fuel demand management at forward-deployed locations, and we could not identify anyone who is specifically accountable for this function through our interviews with various DoD and military service offices. DoD has not yet established a director or strategy for operational energy. In meeting the requirements, DoD has an opportunity to improve visibility and accountability for fuel demand management at forward-deployed locations.

Securing, Stabilizing, and Developing Pakistan's Border Area with Afghanistan: Key Issues for Congressional Oversight

(GAO-09-263SP, ISSUED FEBRUARY 23, 2009)

Since 2002, destroying the terrorist threat and closing the terrorist safe haven along Pakistan's border with Afghanistan have been key national security goals. The United States has provided Pakistan, an important ally in the war on terror, with more than \$12.3 billion for a variety of activities, in part to address these goals. About half of this amount has been to reimburse Pakistan for military-related support, including combat operations in and around the Federally Administered Tribal Areas (FATA). Despite six years of U.S. and Pakistani government efforts, al Qaeda has regenerated its ability to attack the United States and continues to maintain a safe haven in Pakistan's FATA. As the United States considers how it will go forward with efforts to assist Pakistan in securing, stabilizing, and developing its FATA and Western Frontier bordering Afghanistan, it is vital that efforts to develop a comprehensive plan using all elements of national power be completed and that continued oversight and accountability over funds used for these efforts are in place.

This report provides background information on Pakistan; the status of U.S. government efforts to develop a comprehensive plan; and information on the goals, funding, and current status of U.S. efforts to use various elements of national power (i.e., military, law enforcement, development and economic assistance, and diplomacy) to combat terrorism in Pakistan. The scope of this report does not include the plans,

goals, operations, activities, and accomplishments of the intelligence community.

Defense Management: DoD Needs To Increase Attention on Fuel Demand Management at Forward-Deployed Locations

(GAO-09-300), ISSUED FEBRUARY 20, 2009)

The Department of Defense (DoD) depends heavily on petroleum-based fuel to sustain its forward-deployed locations around the world—particularly those locations that are not connected to local power grids and must rely on fuel-consuming generators for heating/cooling, lighting, and other base-support activities. Each day, over 2 million gallons of jet fuel alone are supplied to U.S. forces in Iraq and Afghanistan. Transporting large quantities of fuel to forward-deployed locations presents an enormous logistics burden and risk. In 2006, a senior U.S. commander in Iraq submitted an urgent request to DoD for renewable energy systems in order to reduce supply-line vulnerabilities associated with the military's dependence on fuel for power generation at forward-deployed locations. Furthermore, global oil supply routes are vulnerable because they flow through unstable regions. High fuel demand, coupled with the recent volatility of fuel prices, also have significant implications for DoD's operating costs. With the ongoing Global War on Terrorism, which DoD officials have referred to as "the longer war," the department may need to sustain many of its forward-deployed locations supporting current operations for longer than initially anticipated.

This report is the third in a series of studies

requested by the Subcommittee on Readiness of the House Committee on Armed Services examining DoD's energy usage for military operations. GAO's March 2008 report found that although DoD and the military services have several efforts under way to reduce energy used for military operations, the department lacks key elements of an overarching organizational framework to manage mobility energy matters across the department. We also testified last March on the need for DoD to establish an overarching organizational framework, including an executive-level Office of the Secretary of Defense official who is accountable for mobility energy. This report addresses DoD's (1) efforts to reduce fuel demand at forward-deployed locations and (2) approach to managing fuel demand at these locations. We are also providing information on DoD's fuel demand at selected forward-deployed locations. We focused our review on forward-deployed locations within Central Command's area of responsibility. Central Command has more than 400 forward-deployed locations in Iraq and Afghanistan, as well as locations in other countries.

To address our objectives, GAO analyzed DoD and military service guidance, relevant legislation, and other documents and discussed fuel demand issues with agency officials to gain their perspectives. GAO's review focused on forward-deployed locations—DoD installations or base camps situated outside of the United States that support current operations—that relied primarily on fuel-based generators, as opposed to local power grids. We asked officials to identify for us key efforts planned or under

way to reduce fuel demand. After consultation with Central Command officials, GAO selected and visited two forward-deployed locations—Camp Arifjan, an Army facility in Kuwait and Camp Lemonier, a Navy facility in Djibouti—to gain a firsthand understanding of fuel demand reduction efforts and challenges facing these locations. We chose to visit these locations because they relied heavily on fuel-based generators to carry out very different missions—the former directly supported operations in Iraq while the latter provided diplomatic, development, and counterterrorism support within the Horn of Africa. In assessing DoD’s approach to managing fuel demand at forward-deployed locations, GAO reviewed documents and held discussions with agency officials on issues including forward-deployed location construction and maintenance, procurement, and funding procedures. For comparison purposes, GAO reviewed DoD guidance related to energy reduction for the department’s permanent or U.S. facilities.

Iraq and Afghanistan: Availability of Forces, Equipment, and Infrastructure Should Be Considered in Developing U.S. Strategy Plans

(GAO-09-380T, ISSUED FEBRUARY 12, 2009)

The United States is in the process of developing its strategy for operations in Afghanistan, as well as for the drawdown and continued operations of forces in Iraq. As of December 2008, approximately 32,500 U.S. troops were deployed in Afghanistan. Moreover, DoD may add an additional 30,000 troops in Afghanistan. Since 2001, the war in Afghanistan changed from a

violent struggle against al Qaeda and its Taliban supporters to a multi-faceted counterinsurgency effort. As of December 2008, U.S. troops in Iraq numbered approximately 148,500. DoD also had about 162,400 contractors in Iraq as of mid-2008. Today’s testimony addresses (1) key observations regarding the development of U.S. strategy in Iraq and Afghanistan; (2) factors that should be considered as the United States refines its strategy for Iraq and plans to draw down forces; and (3) factors that should be considered as the United States develops a strategy for Afghanistan and plans for increasing forces. This statement is based on GAO reports and testimonies on Iraq and Afghanistan.

Lessons learned from GAO’s past work indicate that U.S. strategy for Iraq and Afghanistan should reflect a government-wide approach and contain a number of key elements, including clear roles, responsibilities, and coordination mechanisms among government agencies, as well as specific goals, performance measures, and time frames that take into account available resources. Given the heavy commitment of U.S. forces to ongoing operations over the past several years, the availability of forces, equipment, and infrastructure will need to be closely examined in developing plans to reposition military forces. Finally, in light of future demands on the federal budget, attention will be needed to ensure that U.S. plans are developed and executed in an efficient and cost-effective manner. Clearly, strong oversight by the Congress and senior decision makers will be needed to minimize past problems such as contract mismanagement and insufficient attention to overseeing

contractors. In refining its strategy and plans for the drawdown of forces in Iraq, senior leaders will need to consider several operational factors. For example, DoD will need to develop plans to efficiently and effectively relocate thousands of personnel and billions of dollars worth of equipment out of Iraq; close hundreds of facilities; and determine the role of contractors. Furthermore, the capacity of facilities in Kuwait and other neighboring countries may limit the speed at which equipment and materiel can be moved out of Iraq. With regard to Afghanistan, DoD will likely face an array of potential challenges related to people, equipment and infrastructure. For example, the availability and training of personnel will be critical considerations as the force is already significantly stressed from ongoing operations and current training capacity has been primarily focused on operations in Iraq. Additionally, the availability of equipment may be limited because the Army and Marine Corps have already deployed much of their equipment to Iraq and much of the prepositioned assets also have been withdrawn to support ongoing operations. Similarly, DoD will need to assess its requirements for intelligence, surveillance, and reconnaissance capabilities given its current allocation of these assets to support ongoing operations in Iraq. Further, the ability to transport personnel and equipment into Afghanistan will be challenged by the limited infrastructure and topography of Afghanistan. Moreover, the extent to which contractors will be used to support deployed U.S. forces must be considered as well as how oversight of these contractors will be ensured. Given all of these factors, sound

planning based on a well-developed strategy is critical to ensure lessons learned over the years from Iraq are incorporated in Afghanistan and that competing resources are prioritized effectively between both operations.

Afghanistan Security: Corrective Actions Are Needed to Address Serious Accountability Concerns about Weapons Provided to Afghan National Security Forces

(GAO-09-366T, ISSUED FEBRUARY 12, 2009)

This testimony discusses the GAO report on accountability for small arms and light weapons that the United States has obtained and provided or intends to provide to the Afghan National Security Forces (ANSF)—the Afghan National Army and the Afghan National Police. Given the unstable security conditions in Afghanistan, the risk of loss and theft of these weapons is significant, which makes this hearing particularly timely. This testimony today focuses on (1) the types and quantities of weapons the Department of Defense (Defense) has obtained for ANSF, (2) whether Defense can account for the weapons it obtained for ANSF, and (3) the extent to which ANSF can properly safeguard and account for its weapons and other sensitive equipment.

During FY 2002 through 2008, the United States spent approximately \$16.5 billion to train and equip the Afghan army and police forces in order to transfer responsibility for the security of Afghanistan from the international community to the Afghan government. As part of this effort, Defense—through the U.S. Army and Navy—purchased over 242,000

small arms and light weapons, at a cost of about \$120 million. These weapons include rifles, pistols, shotguns, machine guns, mortars, and launchers for grenades, rockets, and missiles. In addition, CSTC-A has reported that 21 other countries provided about 135,000 weapons for ANSF between June 2002 and June 2008, which they have valued at about \$103 million. This brings the total number of weapons Defense reported obtaining for ANSF to over 375,000. The Combined Security Transition Command-Afghanistan (CSTC-A) in Kabul, which is a joint service, coalition organization under the command and control of Defense's U.S. Central Command is primarily responsible for training and equipping ANSF. As part of that responsibility, CSTC-A receives and stores weapons provided by the United States and other international donors and distributes them to ANSF units. In addition, CSTC-A is responsible for monitoring the use of U.S.-procured weapons and other sensitive equipment.

Afghanistan Security: Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces

(GAO-09-267, ISSUED JANUARY 30, 2009)

The Department of Defense (Defense), through its Combined Security Transition Command-Afghanistan (CSTC-A) and with the Department of State (State), directs international efforts to train and equip Afghan National Security Forces (ANSF). As part of these efforts, the U.S. Army Security Assistance Command (USASAC) and the Navy spent about \$120

million to procure small arms and light weapons for ANSF. International donors also provided weapons. GAO analyzed whether Defense can account for these weapons and ensure ANSF can safeguard and account for them. GAO reviewed Defense and State documents on accountability procedures, reviewed contractor reports on ANSF training, met with U.S. and Afghan officials, observed accountability practices, analyzed inventory records, and attempted to locate a random sample of weapons.

Defense did not establish clear guidance for U.S. personnel to follow when obtaining, transporting, and storing weapons for the Afghan National Security Forces, resulting in significant lapses in accountability. While Defense has accountability requirements for its own weapons, including serial number tracking and routine inventories, it did not clearly specify whether they applied to ANSF weapons under U.S. control. GAO estimates USASAC and CSTC-A did not maintain complete records for about 87,000, or 36 percent, of the 242,000 U.S.-procured weapons shipped to Afghanistan. For about 46,000 weapons, USASAC could not provide serial numbers, and GAO estimates CSTC-A did not maintain records on the location or disposition of about 41,000 weapons with recorded serial numbers. CSTC-A also did not maintain reliable records for about 135,000 weapons it obtained for ANSF from 21 other countries. Accountability lapses occurred throughout the supply chain and were primarily due to a lack of clear direction and staffing shortages. During our review, CSTC-A began correcting some shortcomings, but indicated

that its continuation of these efforts depends on staffing and other factors. Despite CSTC-A's training efforts, ANSF units cannot fully safeguard and account for weapons and sensitive equipment. Defense and State have deployed hundreds of trainers and mentors to help ANSF establish accountability practices. CSTC-A's policy is not to issue equipment without verifying that appropriate supply and accountability procedures are in place. Although CSTC-A has not consistently assessed ANSF units' ability to account for weapons, mentors have reported major accountability weaknesses, which CSTC-A officials and mentors attribute to a variety of cultural and institutional problems, including illiteracy, corruption, and unclear guidance. Further, CSTC-A did not begin monitoring the end use of sensitive night vision devices until 15 months after issuing them to Afghan National Army units.

Ongoing Audits

Review of DoD's Plans for Drawdown of U.S. Forces From Iraq

(PROJECT NO. 351321, INITIATED MARCH 3, 2009)

The objective of this review is to determine the extent to which DoD has developed plans for the withdrawal and redeployment of forces and equipment from Iraq in light of the status of forces agreement (SOFA) signed on November 17, 2008, between the United States and the Government of Iraq. Specifically, given the December 31, 2011, deadline for withdrawal of all U.S. forces from Iraq as dictated in the SOFA, our key questions are:

- To what extent has DoD developed plans to manage the redeployment of U.S. forces and equipment and plans for the composition and role of forces that will remain in Iraq, and how has the SOFA affected these plans?
- To what extent has DoD developed plans and processes for turning over U.S. bases to the Iraqis and managing contractors and contractor-managed equipment during withdrawal?
- To what extent is DoD integrating withdrawal planning with evolving operational requirements?

Iraq/Afghanistan Contractor Oversight

(PROJECT NO. 120812, INITIATED FEBRUARY 2009)

Pursuant to the Fiscal Year 2008 National Defense Authorization Act, this engagement will focus on contracts awarded by the Department of Defense (DoD), the Department of State, and the U.S. Agency for International Development (USAID) to contractors to perform contract administration or management of other contracts or grants for reconstruction or stabilization efforts in Iraq and Afghanistan. The report will address the following:

- To what extent are DoD, State, and USAID hiring contractors to perform contract management or administration for other contracts or grants in Iraq and Afghanistan?
- What factors have contributed to decisions to use contractors to perform such tasks?
- What steps that have been taken to effectively manage contractors performing such tasks?

Army First Article Testing of Body Armor

(PROJECT NO. 351282,
INITIATED JANUARY 2009)

Broad public interest and a June 2007 hearing on body armor raised several issues related to the Army's testing of new solutions, current solicitations (RFPs), and other issues. An initial comprehensive source selection testing of proposed body armor preliminary design models has been completed by the Army, but due to anomalies in the testing process additional first article testing has been performed to ensure that selected body armor designs meet required performance specifications. These are the key questions:

- To what degree did first article tests conducted on body armor designs under the awarded contracts follow established test procedures; and
- To what degree have lessons learned by the Army from GAO's observations during initial source selection testing of preliminary design models been incorporated into the first article testing, as appropriate.

U.S. and International Assistance to Internally Displaced Persons (IDPs) in Iraq

(PROJECT NO. NOT AVAILABLE,
INITIATED DECEMBER 2008)

According to the UN, about 2 million Iraqis may be displaced within Iraq. The magnitude of refugees and internally displaced Iraqis represents a growing humanitarian crisis and is potentially destabilizing to Iraq and neighboring countries.

- What are the goals of U.S. and UN efforts to assist IDPs, and what progress has been made?

- What is the nature and extent of U.S. funding and activities for assistance to IDPs?
- What challenges do the United States and international community face in the efforts to assist IDPs?

Iraq Transition Policy Paper

(PROJECT NO. NOT REPORTED,
INITIATED NOVEMBER 2008)

The Presidential Transition Act of 1963 points to GAO as a resource for incoming administrations. In preparing for its role in assisting the next administration's transition efforts, GAO is conducting this evaluation under the Comptroller General's authority to conduct evaluations on his own initiative. The report will address the following:

- To what extent has the administration updated or developed a new strategy for U.S. efforts in Iraq?
- What is the status of U.S. efforts to reposition U.S. forces, right-size the U.S. civilian presence, reassess the roles of contractors, and engage international organizations in Iraq?
- What is the status of U.S. efforts to help Iraq govern and address its peoples' needs, such as building the capabilities and loyalties of the Iraqi security forces, assisting Iraqi ministries' capacity and engaging the government in greater cost sharing for reconstruction efforts, building the Iraqi government's ability to pass and implement critical laws, strengthening the oil and electricity sectors, and providing for Iraqi refugees and internally displaced persons?

Contracting in Iraq and Afghanistan

*(PROJECT NO. 120790,
INITIATED NOVEMBER 20, 2008)*

The report will address the following:

- How many contracts and tasks orders were awarded during the reporting period, and what was their total value?
- How many active contracts and task orders were there, and what was their total value?
- To what extent were competitive procedures used to award the contracts?
- How many contractor personnel worked on the contracts during the reporting period, and how many of those performed security functions?
- How many contractor personnel were killed or wounded?

Foreign Military Sales and Other U.S.-Iraq Cost Sharing Arrangements

*(PROJECT NO. NOT REPORTED,
INITIATED OCTOBER 2008)*

This report will assess Iraqi cost sharing arrangements with the United States by identifying the:

- goals and objectives the United States has established for shifting defense and reconstruction costs to the Iraqi government
- mechanisms the United States has in place to facilitate cost sharing with Iraq for its defense and reconstruction expenses, including FMS, Iraq Security Forces Fund (ISFF), Commander's Emergency Response Program-Iraq (CERP-I), and section 604 programs, as well as U.S. efforts to have Iraq assume U.S.-funded contracts (e.g., Sons of Iraq and others)

- status of those U.S. initiatives supporting Iraq's efforts to assume a greater share of defense and reconstruction costs
- additional defense and reconstruction costs, if any, the United States could transfer to the Iraqi government over the next three to five years
- Iraq's budget surplus, how much has it contributed to its own defense and reconstruction costs, and the factors affecting its ability to assume a greater share of these costs

Readiness of the Army Active/Reserve Component Forces

(PROJECT NO. 351237, INITIATED SEPTEMBER 2008)

The report will address the following:

- What are the current readiness, the factors affecting readiness, and the plans to address any readiness issues?
- To what extent has the Army been able to prepare and use its reserve component forces for the primary wartime missions for which the units were organized or designed?
- To what extent has the Army been able to prepare and use its reserve component forces for non-traditional operational missions?
- To what extent are factors such as mobilization and deployment laws, goals, and policies impacting the Army's ability to train and employ reserve component units for ongoing combat and non-combat missions?

Readiness of the Active and Reserve Components of the Navy and Marine Corps

(PROJECT NO. 351239, INITIATED SEPTEMBER 2008)

The report will address the following:

- To what extent are the Navy/Marine Corps prepared to execute their assigned missions, including ongoing operations?
- What factors have the Navy/Marine Corps identified that affect their readiness, and what steps are they taking to address these factors and improve or maintain their readiness?
- To what extent are Navy/Marine Corps readiness assessments used to develop service budget requests and support resource prioritization decisions?

U.S. and International Assistance to Iraqi Refugees

(PROJECT NO. 320565, INITIATED JULY 8, 2008)

According to the UN, more than two million Iraqis may be displaced in neighboring countries, with the vast majority residing in Syria and Jordan. The magnitude of refugees and internally displaced Iraqis represents a growing humanitarian crisis and is potentially destabilizing to Iraq and neighboring countries.

- What are the goals of U.S. and UN efforts to assist Iraqi refugees and IDPs, and what progress has been made?
- What is the nature and extent of U.S. funding and activities for assistance to Iraqi refugees?
- What challenges do the United States and international community face in the efforts to assist Iraqi refugees?

Urgent Wartime Requirements

(PROJECT NO. 351236, INITIATED JUNE 2008)

Warfighters rely on a variety of DoD urgent need response processes to rapidly provide solutions to emerging battlefield threats to loss of life or mission failure. Each military service, as well as the Joint Staff, manages its own independent urgent need response process. While process mechanisms differ across services, the basic framework is consistent. However, concerns have arisen regarding the effectiveness and coordination of these processes. These are the key questions:

- To what extent do DoD's urgent need response processes comply with the timeframes established in DoD regulation?
- What factors have affected the responsiveness of DoD processes meeting urgent need requests?
- What challenges, if any, have affected the coordination and integration of DoD urgent need response processes?

Joint IED Defeat Organization (JIEDDO) Strategic Management

(PROJECT NO. 351230, INITIATED JUNE 2008)

The DoD Joint Improvised Explosive Devices Defeat Organization's (JIEDDO) mission is to improve U.S. military capability by defending against improvised explosive devices (IED) attack and with about \$4 billion annual funding JIEDDO represents perhaps the key DoD investment in its counter-IED fight. However, GAO reviews have continued to raise concerns regarding JIEDDO's ability to strategically manage achieving its objectives. These are the key questions:

- To what extent has JIEDDO made progress in developing a strategic plan?
- To what extent has JIEDDO established processes to identify, evaluate, select, and develop counter-IED initiatives?
- To what extent has DoD or the Services provided oversight for JIEDDO operations and activities?
- Do PRDC's management controls support the program objective of building the capacity of provincial governments?
- Do NCD management controls support the objective of improving the capabilities of national ministries to develop budgets and programs?
- What are U.S. efforts to ensure the Iraqi government is committed to sustaining PRDC and NCD efforts?

DoD Integration of Improvised Explosive Device (IED) Defeat Efforts

(PROJECT NO. 351231, INITIATED JUNE 2008)

Improvised explosive devices (IEDs) continue to be the number one killer of U.S. troops in Iraq and Afghanistan. In response, the Department of Defense (DoD), in 2006, created the Joint IED Defeat Organization (JIEDDO) that is to lead, advocate, and coordinate all DoD actions to defeat IEDs. These are the key questions:

- What capability gaps were initially identified in DoD's effort to defeat IEDs and how did these gaps and other factors lead to the development of JIEDDO, and
- To what extent have IED defeat capabilities been integrated within DoD?

Two Capacity Building Programs in Iraq Funded by Economic Support Funds

(PROJECT NO. 320587, INITIATED MARCH 2008)

From FY 2006 to 2008, the Congress appropriated over \$3 billion for the Economic Support Fund for Iraq, including funding to support the Provincial Reconstruction and Development Councils (PRDC) and the National Capacity Development (NCD) programs.

Incentives, Compensation, and Medical Care for Deployed Federal Civilians

(PROJECT NO. 351166,

INITIATED FEBRUARY 2008)

With the ongoing military operations in Afghanistan and Iraq, DoD has grown increasingly reliant on its federal civilian workforce to support contingency operations. In addition, other federal civilian agencies have deployed their employees to these nations to assist, for example, with rebuilding efforts. These are the key questions:

- How do incentives, compensation, and medical care policies for selected federal agencies that send federal civilian employees to Iraq or Afghanistan compare and differ?
- To what extent have federal agencies applied these policies to ensure that federal civilian employees have received the compensation and medical care afforded them by current policies?
- What are federal civilians' perspectives on incentives and disincentives for deployment to Iraq and Afghanistan?

Iraqi Security Forces and the Transfer of Security Responsibilities

*(PROJECT NO. 320557,
INITIATED DECEMBER 2007)*

The United States has provided approximately \$19.2 billion to train and equip Iraqi military and police forces and is also supporting non-governmental tribal security groups. This report will address these questions:

- What types and amounts of training, equipment, and other support has the United States provided for Iraqi security forces?
- What progress has been made in developing effective, non-sectarian Iraqi security forces?
- To what extent has the Multi-National Force-Iraq transferred security responsibilities to Iraqi security forces and the Iraqi government?
- What factors are contributing or inhibiting progress in both areas?

Use of Private Security Contractors in Iraq

(PROJECT NO. 351083, INITIATED AUGUST 2007)

These questions will be addressed:

- Why are private security contractors being used in Iraq instead of military or U.S. government civilian personnel?
- What is the number of private security contractor employees working in Iraq for the U.S. government and the total costs of employing these contractors?
- What process is used to ensure that contractor employees are properly trained, qualified, and vetted?

- What processes are used by contractors and the government to ensure accountability for vehicles and weapons acquired by contractors?

U.S. Department of the Treasury

During this period, the Department of Treasury did not conduct any work related to, in support of, or in Iraq. Additionally, as of March 31, 2009, the Department of Treasury has no plans to conduct any work in the future and will no longer be reported on in this section.

Department of Commerce

During this period, the Department of Commerce did not conduct any work related to, in support of, or in Iraq. Additionally, as of March 31, 2009, the Department of Commerce has no plans to conduct any work in the future and will no longer be reported on in this section.

¹ Public Law 110-181, Section 842, "Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan," requires DoD OIG and the Special Inspectors General for Iraq Reconstruction and Afghanistan Reconstruction to develop comprehensive plans for a series of audits respective to their outlined areas of oversight responsibilities in Iraq and Afghanistan.

² Previous reports were: Report No. SPO-2008-001, "Assessment of the Accountability of Arms and Ammunition Provided to the Security Forces of Iraq," July 3, 2008 (classified report) and Report No. SPO-2009-002, "Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Sustainment for the Iraqi Security Forces," December 19, 2008.

SUMMARY OF U.S. OVERSIGHT IN IRAQ

This appendix contains a list of completed audits, reports, and testimonies on Iraq reconstruction activities released by the Special Inspector General for Iraq Reconstruction (SIGIR), as of April 30, 2009, and these agencies, as of March 31, 2009:

- Department of Defense Office of Inspector General (DoD OIG)
- Department of State Office of Inspector General (DoS OIG)
- Government Accountability Office (GAO)
- Department of Treasury Office of Inspector General (Treasury OIG)
- U.S. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

For a complete listing of this work, see Table L.1.

TABLE L.1

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2009-063	3/24/2009	Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Trust Fund
DoD OIG	SPO-2009-003	3/17/2009	Assessment of the Accountability of Night Vision Devices Provided to the Security Forces of Iraq
DoD OIG	D-2009-061	3/12/2009	Controls Over the Reporting of Transportation Costs in Support of the Global War on Terror
DoD OIG	D-2009-058	2/27/2009	DoD Cost of War Reporting of Supplemental Funds Provided for Procurement and Research, Development, Test, and Evaluation
DoD OIG	D-2009-054	2/17/2009	Identification of Classified Information in Unclassified DoD Systems During the Audit of Internal Controls and Data Reliability in the Deployable Disbursing System
DoD OIG	D-2009-052	2/13/2009	Controls Over Excess Defense Articles Provided to Foreign Governments
DoD OIG	09-INTEL-03	2/13/2009	Review of Intelligence Resources at the Joint Intelligence Task Force Combating Terrorism and Special Operations Command in Support of Operation Enduring Freedom and Operation Iraqi Freedom
DoD OIG	D-2009-047	1/29/2009	DoD Testing Requirements for Body Armor
DoD OIG	D-2009-046	1/29/2009	Procurement and Delivery of Joint Service Armor Protected Vehicles
DoD OIG	D-2009-042	1/16/2009	Hiring Practices Used To Staff the Iraqi Provisional Authorities
DoD OIG	D-2009-041	1/14/2009	Expeditionary Fire Support System and Internally Transportable Vehicle Programs
DoD OIG	D2008-DOOOIG-0141.000	12/19/2008	Report on the Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces
DoD OIG	D-2009-030	12/8/2008	Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles
DoD OIG	D-2009-027	12/8/2008	Air Force Combat Search and Rescue Helicopter
DoD OIG	D2009-006	10/20/2008	Small Arms Ammunition Fund Management in Support of the Global War on Terror
DoD OIG	D-2009-005	10/10/2008	Controls Over the Contractor Common Access Card Life Cycle
DoD OIG	D-2009-003	10/9/2008	Internal Controls Over Army General Fund, Cash and Other Monetary Assets Held Outside of the Continental United States
DoD OIG	D-2008-133	9/25/2008	Joint Follow-On Evaluation of the Equipment Status of Operation Iraqi Freedom Forces
DoD OIG	D-2008-135	9/29/2008	Requiring Radio Frequency Identification in Contracts for Supplies
DoD OIG	D-2008-132	9/26/2008	Payments for Transportation Using PowerTrack®
DoD OIG	D-2008-131	9/16/2008	Security Over Radio Frequency Identification
DoD OIG	D-2008-115	8/6/2008	Status of Training Vehicles for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom
DoD OIG	D-2008-086	7/18/2008	Summary of Issues Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007
DoD OIG	D-2008-107	7/3/2008	Defense Hotline Allegations Concerning Contracts Issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division
DoD OIG	D2007-D000IG-0239.000	7/3/2008	Accountability of Munitions Provided to the Security Forces of Iraq
DoD OIG	IE-2008-010	7/31/2008	Information Report on the Assessment of DoD Support to the Iraqi Security Forces Inspectors General
DoD OIG	D-2008-098	5/22/2008	Internal Controls Over Out-of-Country Payments
DoD OIG	D-2008-089	5/9/2008	Planning Armor Requirements for the Family of Medium Tactical Vehicles
DoD OIG	D-2008-078	4/9/2008	Training Requirements for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom
DoD OIG	D2006-DIP0E2-0137		DoD/Department of Veterans Affairs (VA) Inspectors General Interagency Care Transition Project
DoD OIG	2008E001	6/4/2008	Review of Matters Related to the August 28, 2005, Shooting of Reuters Journalists in Iraq

Continued on next page

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	08-INTEL-06	6/12/2008	Review of the U.S. Government's Relationship with the Iraqi National Congress: Phase Two- and the Relationship of the Iraqi National Congress with the Department of Defense
DoD OIG	D-2008-067	3/31/2008	DoD Procurement Policy for Body Armor
DoD OIG	D-2008-064	3/18/2008	Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract
DoD OIG	D-2008-060	3/7/2008	Potable and Non Potable Water Treatment in Iraq
DoD OIG	D-2008-059	3/6/2008	Supplemental Funds Used for Medical Support for the Global War on Terror
DoD OIG	D-2008-024	1/18/2008	Inspection Process of the Army Reset Program for Equipment for Units Returning from Operation Iraqi Freedom
DoD OIG	IE-2008-001	1/4/2008	Review of Investigative Documentation Associated with the Fatality of a U.S. Army Corporal during Convoy Operations in Iraq
DoD OIG	D-2008-033	12/28/2007	Training for U.S. Ground Forces at Army Maneuver Combat Training Centers
DoD OIG	D-2008-038	12/21/2007	Army's Procurement and Conditional Acceptance of Medium Tactical Vehicles
DoD OIG	D-2008-029	12/5/2007	Request for and Use of Emergency Supplemental Funds for the Rapid Fielding Initiative
DoD OIG	D-2008-026	11/30/2007	Management of the Iraq Security Forces Fund in Southwest Asia - Phase III
DoD OIG	D-2008-027	11/21/2007	Air Force Use of Global War on Terrorism Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation
DoD OIG	D2007-D000LA-0199.000	8/14/2007	Research Controls Over the Management of Contractors
DoD OIG	D2006-D000CK-0210.000	6/27/2007	Audit of Procurement Policy for Armored Vehicles
DoD OIG	D-2007-105	6/21/2007	U.S. Transportation Command (USTRANSCOM) Compliance with DoD Policy on the Use of Commercial Transport
DoD OIG	Not Reported	6/14/2007	Audit Research on DoD Contracts Awarded to Parsons Corporation and Its Subsidiaries
DoD OIG	D-2007-090	5/3/2007	Management of Prepositioned Munitions
DoD OIG	Not Reported	4/2/2007	Antideficiency Act Investigation of the Operation and Maintenance Appropriation Account 2142020 and 2152020
DoD OIG	D-2007-060	2/12/2007	Audit of the Management of the Iraq Security Forces Fund—Phase II
DoD OIG	D-2007-049	1/25/2007	Audit of the Equipment Status of Deployed Forces within U.S. Central Command
DoD OIG	D-2007-030	12/8/2006	Management of the Iraq Security Forces Fund in Southwest Asia—Phase I
DoD OIG	D-2007-010	11/2/2006	The Army Small Arms Program That Relates to Availability, Maintainability, and Reliability of the Small Arms to Support the Warfighter
DoD OIG	D-2007-001	10/6/2006	Information Operations Activities in Southwest Asia
DoD OIG	06-INTEL-10	8/25/2006	Review of DoD-directed Investigations of Detainee Abuse
DoD OIG	IPO2004-C005	8/25/2006	Review of Criminal Investigations of Alleged Detainee Abuse
DoD OIG	IE-2005-002	7/15/2006	Follow-up to Department of State/Department of Defense Interagency Assessment of Iraq Police Training
DoD OIG	D-2007-30	2/10/2006	Management of the Iraq Security Forces Fund in Southwest Asia
DoD OIG	D-2006-010	10/28/2005	Contract Surveillance for Service Contracts
DoD OIG	D-2005-045	5/9/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Logistics Agency
DoD OIG	D-2005-053	4/29/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Information Systems Agency
DoD OIG	D-2004-057	3/18/2004	Contracts Awarded for Coalition Provisional Authority by Defense Contracting Command—Washington

Total DoD OIG Audits = 62

Note: For copies of DoD OIG audits, see www.dodig.osd.mil/gwot_iraq/comp_audit.htm.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoS OIG	09-ISP-3014	3/30/2009	Review of U.S. Policy Regarding Oil Contracts in Iraq (Program Evaluation)
DoS OIG	08MERO3003	1/7/2009	Review on the Role, Staffing, and Effectiveness of Diplomatic Security in the Management of Personal Protective Services (PPS) in Iraq
DoS OIG	08MERO3004	12/13/2008	Review on the Implementation of Recommendations from the Report of the Secretary of State's Panel on Personal Protective Services in Iraq (commonly known as the Kennedy Report) on Personal Protective Service (WPPS) in Iraq
DoS OIG	07AUD3034	12/2008	Review of Procurement Competition: New Embassy Compound Baghdad
DoS OIG	MERO-IQO-08-01	7/2008	Status of Iraqi Special Immigrant Visa Programs
DoS OIG	MERO-IQO-08-02	7/2008	Status of U.S. Refugee Resettlement Processing for Iraqi Nationals
DoS OIG	08MER03001	6/30/2008	U.S. Refugee Admissions Program (USRAP) for Iraq
DoS OIG	AUD/CG-07-33	9/2007	Audit of the National Endowment for Democracy for Fiscal Years 2003-05
DoS OIG	AUD/FM-07-41	8/2007	Independent Auditor's Report on the Application of Agreed-upon Procedures Related to Selected DynCorp Invoices
DoS OIG	AUD/IQO-07-20	1/30/2007	INL Iraq Police Contract (Adnan Palace)
DoS OIG	AUD/CG-07-02	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Endowment for Democracy
DoS OIG	AUD/CG-07-05	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Democratic Institute for International Affairs
DoS OIG	AUD/CG-07-03	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by International Republican Institute
DoS OIG	AUD/CG-07-04	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by the Center for International Private Enterprise, Inc.
DoS OIG	AUD/CG-06-20	3/31/2006	Independent Accountant's Report on the Application of Agreed-upon Procedures on Indirect Cost Rates Proposed by Scholastic, Inc.
DoS OIG	AUD/IQO-06-16	3/31/2006	Application of Agreed-upon Procedures of Department of State Procurement Competitions To Support Armored Vehicles in Iraq
DoS OIG	AUD/IQO-06-17	3/31/2006	Application of Agreed-upon Procedures Relating to DECO, Inc., Task Order No. SALMEC-04-F-0996
DoS OIG	ISP-IQO-06-01	10/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	04141-2005B17900005	8/1/2005	Billed Costs Under Task Orders Submitted By RONCO (Demining)
DoS OIG	IT-IQO-05-06	8/1/2005	Embassy Baghdad Communications Security Evaluation
DoS OIG	3311-2005K17900015	7/22/2005	Application of Agreed-upon Procedures To Calculate Daily Life Support Rates Under LOGCAP TO100
DoS OIG	IE-2005-002/ISP-IQO-05-72	7/15/2005	DoS/DoD Interagency Evaluation of Iraqi Police Training
DoS OIG	ISP-IQO-05-60	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	ISP-IQO-05-61	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	03311-2005D-1790009	5/1/2005	Audit of Cost-Plus Contract for Police Training
DoS OIG	IT-IQO-05-04	5/1/2005	Survey of Iraq IT Waivers
DoS OIG	AUD/IQO-05-24	3/28/2005	Agreed-upon Procedures Review of Indirect Rates and Equipment Delivery Charge Proposed by [a Department Contractor] and Review of Accounting System
DoS OIG	AUD/IQO-05-16	3/1/2005	Review of Agreed-upon Procedures for the Verification of Excessive Fuel Charges in Support of JIPTC
DoS OIG	ISP-IQO-05-57	3/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	AUD/CG-05-18	2/15/2005	Survey of Department of State's Funding for Iraq
DoS OIG	AUD/IQO-05-13	1/1/2005	Agreed-upon Procedures of Daily Direct Labor, Aerial Support Equipment and Indirect Expense Rates Proposed by Blackwater Security Consultants, Contractor's Accounting System and Timekeeping Procedures
DoS OIG	ISP-IQO-05-53	12/1/2004	Review of the Staffing of Embassy Baghdad
DoS OIG	IBO/IQO-A-05-02	10/1/2004	Review of Radio Sawa Support To Transition in Post-Saddam Iraq
DoS OIG	AUD/IQO-04-47	9/1/2004	Review of Department of State Procurement Competitions To Support the Iraqi Police Training Program
DoS OIG	AUD/IQO-04-48	9/1/2004	Review of Cashiering Operations at Embassy Baghdad
DoS OIG	AUD/CG-04-41	7/1/2004	Fact Sheet on Iraqi National Congress Support Foundation

Total DoS OIG Audits = 36

Note: For copies of DoS OIG audits, see <http://oig.state.gov/>.

GAO COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-09-449R	3/30/2009	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d09449r.pdf
GAO	GAO-09-476T	3/25/2009	Iraq and Afghanistan: Security, Economic, and Governance Challenges to Rebuilding Efforts Should Be Addressed in U.S. Strategies	www.gao.gov/new.items/d09476t.pdf
GAO	GAO-09-294SP	3/24/2009	Iraq: Key Issues for Congressional Oversight	www.gao.gov/new.items/d09294sp.pdf
GAO	GAO-09-302	3/17/2009	Global War on Terrorism: DOD Needs to More Accurately Capture and Report the Costs of Operation Iraqi Freedom and Operation Enduring Freedom	www.gao.gov/new.items/d09302.pdf
GAO	GAO-09-280	3/9/2009	Afghanistan Security: U.S. Programs to Further Reform Ministry of Interior and National Police Challenged by Lack of Military Personnel and Afghan Cooperation	www.gao.gov/new.items/d09280.pdf
GAO	GAO-09-388T	3/3/2009	Defense Management: Increased Attention on Fuel Demand Management at DOD's Forward-Deployed Locations Could Reduce Operational Risks and Costs	www.gao.gov/new.items/d09388t.pdf
GAO	GAO-09-263SP	2/23/2009	Securing, Stabilizing, and Developing Pakistan's Border Area with Afghanistan: Key Issues for Congressional Oversight	www.gao.gov/new.items/d09263sp.pdf
GAO	GAO-09-300	2/20/2009	Defense Management: DOD Needs to Increase Attention on Fuel Demand Management at Forward-Deployed Locations	www.gao.gov/new.items/d09300.pdf
GAO	GAO-09-380T	2/12/2009	Iraq and Afghanistan: Availability of Forces, Equipment, and Infrastructure Should Be Considered in Developing U.S. Strategy Plans	www.gao.gov/new.items/d09380t.pdf
GAO	GAO-09-366T	2/12/2009	Afghanistan Security: Corrective Actions Are Needed to Address Serious Accountability Concerns about Weapons Provided to Afghan National Security Forces	www.gao.gov/new.items/d09366t.pdf
GAO	GAO-09-267	1/30/2009	Afghanistan Security: Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces	www.gao.gov/new.items/d09267.pdf
GAO	GAO-09-175	11/14/2008	Unmanned Aircraft Systems: Additional Actions Needed to Improve Management and Integration of DOD Efforts to Support Warfighter Needs	www.gao.gov/new.items/d09175.pdf
GAO	GAO-09-19	10/1/2008	Contingency Contracting: DOD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan	www.gao.gov/new.items/d0919.pdf
GAO	GAO-09-86R	10/1/2008	Provincial Reconstruction Teams in Iraq and Afghanistan	www.gao.gov/new.items/d0986r.pdf
GAO	GAO-08-1144T	9/16/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	www.gao.gov/new.items/d081144t.pdf
GAO	GAO-08-1031	8/5/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	www.gao.gov/new.items/d081031.pdf
GAO	GAO-08-1128R	9/15/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d081128r.pdf
GAO	GAO-08-930	9/10/2008	Operation Iraqi Freedom: Actions Needed to Enhance DOD Planning for Reposturing of U.S. Forces from Iraq	www.gao.gov/new.items/d08930.pdf
GAO	GAO-08-966	7/31/2008	Rebuilding Iraq: DOD and State Department Have Improved Oversight and Coordination of Private Security Contractors in Iraq, but Further Actions Are Needed to Sustain Improvements	www.gao.gov/new.items/d08966.pdf
GAO	GAO-08-1021T	7/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Some Gains Made, Updated Strategy Needed	www.gao.gov/new.items/d081021t.pdf
GAO	GAO-08-736R	6/23/2008	Military Operations: Actions Needed To Better Guide Project Selection for Commander's Emergency Response Program and Improve Oversight in Iraq	www.gao.gov/new.items/d08736r.pdf
GAO	GAO-08-837	6/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Gains Made, Updated Strategy Needed	www.gao.gov/new.items/d08837.pdf
GAO	GAO-08-578	5/8/2008	Interagency Contracting: Need for Improved Information and Policy Implementation at the Department of State	www.gao.gov/new.items/d08578.pdf
GAO	GAO-08-568T	3/11/2008	Stabilizing and Rebuilding Iraq: Actions Needed To Address Inadequate Accountability Over U.S. Efforts and Investments	www.gao.gov/new.items/d08568t.pdf
GAO	GAO-08-423R	1/30/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d08423r.pdf
GAO	GAO-08-316R	1/22/2008	Defense Logistics: The Army Needs To Implement an Effective Management and Oversight Plan for the Equipment Maintenance Contract in Kuwait	www.gao.gov/new.items/d08316r.pdf
GAO	GAO-08-153	1/18/2008	Iraq Reconstruction: Better Data Needed To Assess Iraq's Budget Execution	www.gao.gov/new.items/d08153.pdf
GAO	GAO-08-143R	11/30/2007	Operation Iraqi Freedom: DoD Assessment of Iraqi Security Forces' Units as Independent Not Clear Because ISF Support Capabilities Are Not Fully Developed	www.gao.gov/new.items/d08143r.pdf

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GAO COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Management Risk	Not available
GAO	GAO-08-68	11/6/2007	Global War on Terrorism: DoD Needs To Take Action To Encourage Fiscal Discipline and Optimize Use of Tools Intended To Improve GWOT Cost Reporting	www.gao.gov/new.items/d0868.pdf
GAO	GAO-08-231T	10/30/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audits and Key Oversight Issues	www.gao.gov/new.items/d08231t.pdf
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Manage Risk	www.gao.gov/new.items/d07903.pdf
GAO	GAO-08-124T	10/4/2007	Stabilizing and Rebuilding Iraq: Serious Challenges Confront U.S. Efforts To Build the Capacity of Iraqi Ministries	www.gao.gov/new.items/d08124t.pdf
GAO	GAO-07-814	9/19/2007	Defense Logistics: Army and Marine Corps Cannot Be Assured That Equipment Reset Strategies Will Sustain Equipment Availability While Meeting Ongoing Operational Requirements	www.gao.gov/new.items/d07814.pdf
GAO	GAO-09-1230T	9/7/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071230t.pdf
GAO	GAO-09-1221T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071221t.pdf
GAO	GAO-09-1222T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071222t.pdf
GAO	GAO-07-1195	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071195.pdf
GAO	GAO-07-1220T	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071120t.pdf
GAO	GAO-07-839	7/31/2007	Defense Contract Management: DoD's Lack of Adherence to Key Contracting Principles on Iraq Oil Contract Put Government Interests at Risk	www.gao.gov/new.items/d07839.pdf
GAO	GAO-07-863	7/11/2007	Unmanned Aircraft Systems: Advance Coordination and Increased Visibility Needed To Optimize Capabilities	www.gao.gov/new.items/d07836.pdf
GAO	GAO-07-759	6/8/2007	Defense Acquisitions: Analysis of Processes Used To Evaluate Active Protection Systems	www.gao.gov/new.items/d07759.pdf
GAO	GAO-07-906R	5/25/2007	GAO Findings and Recommendations Regarding DoD and VA Disability Systems	www.gao.gov/new.items/d07906r.pdf
GAO	GAO-07-699	5/23/2007	Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan	www.gao.gov/new.items/d07699.pdf
GAO	GAO-07-783T	5/18/2007	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d07783t.pdf
GAO	GAO-07-677	5/15/2007	Rebuilding Iraq: Integrated Strategic Plan Needed To Help Restore Iraq's Oil and Electricity Sectors	www.gao.gov/new.items/d07677.pdf
GAO	GAO-07-832T	5/10/2007	Defense Acquisitions: Improved Management and Oversight Needed To Better Control DoD's Acquisition of Services	www.gao.gov/new.items/d07832t.pdf
GAO	GAO-07-827T	5/9/2007	Stabilizing and Rebuilding Iraq: Coalition Support and International Donor Commitments	www.gao.gov/new.items/d07827t.pdf
GAO	GAO-07-749	5/1/2007	Military Operations: Actions Needed To Improve DoD's Stability Operations Approach and Enhance Interagency Planning	www.gao.gov/new.items/d07749.pdf
GAO	GAO-07-662R	4/27/2007	Defense Logistics: Army and Marine Corps's Individual Body Armor System Issues	www.gao.gov/new.items/d07662r.pdf
GAO	GAO-07-525T	4/23/2007	Stabilizing and Rebuilding Iraq: Conditions in Iraq Are Conducive to Fraud, Waste, and Abuse	www.gao.gov/new.items/d07525t.pdf
GAO	GAO-07-503R	3/28/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistics and Command and Control Capabilities	www.gao.gov/new.items/d07503r.pdf
GAO	GAO-07-444	3/22/2007	Operation Iraqi Freedom: DoD Should Apply Lessons Learned Concerning the Need for Security Over Conventional Munitions Storage Sites to Future Operations Planning	www.gao.gov/new.items/d07444.pdf
GAO	GAO-07-637T	3/22/2007	Stabilizing Iraq: Preliminary Observations on Budget and Management Challenges of Iraq's Security Ministries	www.gao.gov/new.items/d07637t.pdf
GAO	GAO-07-612T	3/13/2007	Stabilizing Iraq: Factors Impeding the Development of Capable Iraqi Security Forces	www.gao.gov/new.items/d07612t.pdf
GAO	GAO-07-582T	3/9/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistical Capabilities	www.gao.gov/new.items/d07582t.pdf
GAO	GAO-07-144	2/15/2007	Defense Logistics: Improved Oversight and Increased Coordination Needed To Ensure Viability of the Army's Prepositioning Strategy	www.gao.gov/new.items/d07144.pdf
GAO	GAO-07-426T	2/15/2007	Rebuilding Iraq: Reconstruction Progress Hindered by Contracting, Security, and Capacity Challenges	www.gao.gov/new.items/d07426t.pdf
GAO	GAO-07-439T	1/31/2007	Defense Logistics: Preliminary Observations on the Army's Implementation of Its Equipment Reset	www.gao.gov/new.items/d07439t.pdf

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GAO COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-07-385T	1/18/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audit Approach and Findings	www.gao.gov/new.items/d07385t.pdf
GAO	GAO-07-3085P	1/9/2007	Securing, Stabilizing, and Rebuilding Iraq: Key Issues for Congressional Oversight	www.gao.gov/new.items/d07308sp.pdf
GAO	GAO-07-30R	12/15/2006	Rebuilding Iraq: Status of DoD's Reconstruction Program	www.gao.gov/new.items/d0730r.pdf
GAO	GAO-07-76	11/13/2006	Global War on Terrorism: Fiscal Year 2006 Obligation Rates Are Within Funding Levels and Significant Multiyear Procurement Funds Will Likely Remain Available for Use in Fiscal Year 2007	www.gao.gov/new.items/d0776.pdf
GAO	GAO-07-40	10/6/2006	Rebuilding Iraq: Status of Competition for Iraq Reconstruction Contracts	www.gao.gov/new.items/d0740.pdf
GAO	GAO-06-1085	9/29/2006	DoD Civilian Personnel: Greater Oversight and Quality Assurance Needed To Ensure Force Health Protection and Surveillance for Those Deployed	www.gao.gov/new.items/d061085.pdf
GAO	GAO-06-1130T	9/28/2006	Rebuilding Iraq: Continued Progress Requires Overcoming Contract Management Challenges	www.gao.gov/new.items/d061130t.pdf
GAO	GAO-06-1094T (GAO-06-673C)	9/11/2006	Stabilizing Iraq: An Assessment of the Security Situation	www.gao.gov/new.items/d061094t.pdf
GAO	GAO-06-928R	9/5/2006	Defense Logistics: Changes to Stryker Vehicle Maintenance Support Should Identify Strategies for Addressing Implementation Challenges	www.gao.gov/new.items/d06928r.pdf
GAO	GAO-06-1132	9/1/2006	Iraq Contract Costs: DoD Consideration of Defense Contract Audit Agency's Findings	www.gao.gov/new.items/d061132.pdf
GAO	GAO-06-885T	7/18/2006	Global War on Terrorism: Observations on Funding, Costs, and Future Commitments	www.gao.gov/new.items/d06885t.pdf
GAO	GAO-06-953T	7/11/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals and Overcome Challenges	www.gao.gov/new.items/d06953t.pdf
GAO	GAO-06-788	7/1/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals	www.gao.gov/new.items/d06788.pdf
GAO	GAO-06-865T	6/13/2006	Actions Still Needed To Improve the Use of Private Security Providers	www.gao.gov/new.items/d06865t.pdf
GAO	GAO-06-274	6/1/2006	Lack of a Synchronized Approach Between the Marine Corps and Army Affected the Timely Production and Installation of Marine Corps Truck Armor	www.gao.gov/new.items/d06274.pdf
GAO	GAO-06-711T	5/2/2006	Oil for Food Program Provides Lessons for Future Sanctions and Ongoing Reform	www.gao.gov/new.items/d06711t.pdf
GAO	GAO-06-697T	4/25/2006	Rebuilding Iraq: Governance, Security, Reconstruction, and Financing Challenges	www.gao.gov/new.items/d06697t.pdf
GAO	GAO-06-330	4/1/2006	Lessons Learned from Oil for Food Program Indicate the Need To Strengthen UN Internal Controls and Oversight Activities	www.gao.gov/new.items/d06330.pdf
GAO	GAO-06-428T	2/8/2006	Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges	www.gao.gov/new.items/d06428t.pdf
GAO	GAO-07-145	12/18/2005	Military Operations: High-level DoD Action Needed To Address Long-Standing Problems with Management and Oversight of Contractors Supporting Deployed Forces	www.gao.gov/new.items/d07145.pdf
GAO	GAO-06-179T	10/18/2005	Rebuilding Iraq: Enhancing Security, Measuring Program Results, and Maintaining Infrastructure Are Necessary to Make Significant and Sustainable Progress	www.gao.gov/new.items/d06179t.pdf
GAO	GAO-05-882	9/21/2005	Global War on Terrorism: DOD Needs To Improve the Reliability of Cost Data and Provide Additional Guidance To Control Costs	www.gao.gov/new.items/d05882.pdf
GAO	GAO-05-872	9/7/2005	Rebuilding Iraq: U.S. Water and Sanitation Efforts Need Improved Measures for Assessing Impact and Sustained Resources for Maintaining Facilities	www.gao.gov/new.items/d05872.pdf
GAO	GAO-05-932R	9/7/2005	Rebuilding Iraq: U.S. Assistance for the January 2005 Elections	http://www.gao.gov/new.items/d05932r.pdf
GAO	GAO-05-775	8/11/2005	Defense Logistics: DoD Has Begun To Improve Supply Distribution Operations, but Further Actions Are Needed To Sustain These Efforts	www.gao.gov/new.items/d05775.pdf
GAO	GAO-05-737	7/28/2005	Rebuilding Iraq: Actions Needed To Improve Use of Private Security Providers	www.gao.gov/new.items/d05737.pdf
GAO	GAO-05-876	7/28/2005	Rebuilding Iraq: Status of Funding and Reconstruction	www.gao.gov/new.items/d05876.pdf
GAO	GAO-05-680R	6/27/2005	Opportunities Exist To Improve Future Comprehensive Master Plans for Changing U.S. Defense Infrastructure Overseas	www.gao.gov/new.items/d05680r.pdf
GAO	GAO-05-293	5/1/2005	Defense Management: Processes To Estimate and Track Equipment Reconstitution Costs Can Be Improved	www.gao.gov/new.items/d05293.pdf
GAO	GAO-05-280R	4/29/2005	Defense Base Act Insurance: Review Needed of Cost and Implementation Issues	www.gao.gov/new.items/d05280r.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-05-201	4/1/2005	Interagency Contracting: Problems with DoD's and Interior's Orders To Support Military Operations	www.gao.gov/new.items/d05201.pdf
GAO	GAO-05-275	4/1/2005	Defense Logistics: Actions Needed To Improve the Availability of Critical Items during Current and Future Operations	www.gao.gov/new.items/d05275.pdf
GAO	GAO-05-328	3/17/2005	Defense Logistics - High Level DoD Coordination Is Needed To Further Improve the Management of the Army's LOGCAP Contract	www.gao.gov/new.items/d05328.pdf
GAO	GAO-05-431T	3/14/2005	Rebuilding Iraq: Preliminary Observations on Challenges in Transferring Security Responsibilities to Iraqi Military and Police	www.gao.gov/new.items/d05431t.pdf
GAO	GAO-05-392T	3/2/2005	United Nations: Sustained Oversight Is Needed for Reforms To Achieve Lasting Results	www.gao.gov/new.items/d05392t.pdf
GAO	GAO-05-346T	2/15/2005	United Nations: Oil for Food Program Audits	www.gao.gov/new.items/d05346t.pdf
GAO	GAO-05-125	2/1/2005	Military Pay: Gaps in Pay and Benefits Create Financial Hardships for Injured Army National Guard and Reserve Soldiers	www.gao.gov/new.items/d05125.pdf
GAO	GAO-05-233	2/1/2005	Progress in Implementing the Services Acquisition Reform Act (SARA)	www.gao.gov/new.items/d05233.pdf
GAO	GAO-05-79	1/1/2005	Army National Guard: Inefficient, Error-Prone Process Results in Travel Reimbursement Problems for Mobilized Soldiers	www.gao.gov/new.items/d0579.pdf
GAO	GAO-05-120	11/1/2004	Defense Health Care: Force Health Protection and Surveillance Policy Compliance Was Mixed, but Appears Better for Recent Deployments	www.gao.gov/new.items/d05120.pdf
GAO	GAO-04-1006	9/14/2004	Foreign Regimes' Assets: The U.S. Faces Challenges in Recovering Assets, But Has Mechanisms That Could Guide Future Assets	www.gao.gov/new.items/d041006.pdf
GAO	GAO-04-1031	9/1/2004	Military Personnel: DoD Needs To Address Long-term Reserve Force Availability and Related Mobilization and Demobilization Issues	www.gao.gov/new.items/d041031.pdf
GAO	GAO-04-953T	7/8/2004	United Nations: Observations on the Oil for Food Program and Areas for Further Investigation	www.gao.gov/new.items/d04953t.pdf
GAO	GAO-04-854	7/1/2004	Military Operations: DoD's Extensive Use of Logistics Support Contracts Requires Strengthened Oversight	www.gao.gov/new.items/d04854.pdf
GAO	GAO-04-915	7/1/2004	Military Operations: Fiscal Year 2004 Costs for the Global War on Terrorism Will Exceed Supplemental, Requiring DoD To Shift Funds from Other Uses	www.gao.gov/new.items/d04915.pdf
GAO	GAO-04-880T	6/16/2004	United Nations: Observations on the Oil for Food Program and Iraq's Food Security	www.gao.gov/new.items/d04880t.pdf
GAO	GAO-04-869T	6/15/2004	Contract Management: Contracting for Iraq Reconstruction and Global Logistics Support (Testimony)	www.gao.gov/new.items/d04869t.pdf
GAO	GAO-04-605	6/1/2004	Rebuilding Iraq—Fiscal Year 2003 Contract Award Procedures and Management Challenges	www.gao.gov/new.items/d004605.pdf
GAO	GAO-04-902R	6/1/2004	Rebuilding Iraq—Resource, Security, Governance, Essential Services, and Oversight Issues	www.gao.gov/new.items/d04902r.pdf
GAO	GAO-04-831R	5/27/2004	Financial Services: Post-hearing Questions Regarding Recovering Foreign Regimes' Assets	www.gao.gov/new.items/d04831r.pdf
GAO	GAO-04-746R	5/25/2004	Report on Iraq Transitional Law	www.gao.gov/new.items/d04746r.pdf
GAO	GAO-04-668	5/1/2004	Military Operations: DoD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism	www.gao.gov/new.items/d04668.pdf
GAO	GAO-04-730T	4/28/2004	United Nations: Observations on the Management and Oversight of the Oil for Food Program	www.gao.gov/new.items/d04730t.pdf
GAO	GAO-04-651T	4/7/2004	United Nations: Observations on the Oil for Food Program	www.gao.gov/new.items/d04651t.pdf
GAO	GAO-04-484	4/1/2004	Operation Iraqi Freedom: Long-standing Problems Hampering Mail Delivery Need To Be Resolved	www.gao.gov/new.items/d04484.pdf
GAO	GAO-04-559	4/1/2004	State Department Issues Affecting Iraq National Congress Support Foundation	www.gao.gov/new.items/d04559.pdf
GAO	GAO-04-562T	3/24/2004	Military Prepositioning: Observations on Army and Marine Corps Programs During Operation Iraqi Freedom and Beyond	www.gao.gov/new.items/d04562t.pdf
GAO	GAO-04-579T	3/18/2004	Recovering Iraq's Assets: Preliminary Observations on U.S. Efforts and Challenges	www.gao.gov/new.items/d04579t.pdf
GAO	GAO-04-305R	12/18/2003	Defense Logistics: Preliminary Observations on the Effectiveness of Logistics Activities during Operation Iraqi Freedom (Briefing)	www.gao.gov/new.items/d04305r.pdf
GAO	GAO-03-1088	9/1/2003	Military Operations: Fiscal Year 2003 Obligations Are Substantial, But May Result in Less Obligations Than Expected	www.gao.gov/new.items/d031088.pdf
GAO	GAO-03-792R	5/15/2003	Rebuilding Iraq	www.gao.gov/new.items/d03792r.pdf

Total GAO Audits = 120

SIGIR COMPLETED AUDITS, AS OF APRIL 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	09-020	April 2009	Provincial Reconstruction Teams: Developing a Cost-tracking System Will Enhance Decision-making
SIGIR	09-019	April 2009	Opportunities To Improve Processes for Reporting, Investigating, and Remediating Serious Incidents Involving Private Security Contractors in Iraq
SIGIR	09-018	April 2009	Information on Government of Iraq Contributions to Reconstruction Costs
SIGIR	09-017	April 2009	Need to Enhance Oversight of Theater-Wide Internal Security Services Contracts
SIGIR	09-016	April 2009	Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability
SIGIR	09-015	April 2009	Construction of Primary Healthcare Centers Reported Essentially Complete, but Operational Issues Remain
SIGIR	09-014	April 2009	Security Forces Logistics Contract Experienced Certain Cost, Outcome, and Oversight Problems
SIGIR	09-013	January 2009	Provincial Reconstruction Teams' Performance Measurement Process Has Improved
SIGIR	09-012	January 2009	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary
SIGIR	09-011	January 2009	Opportunities to Improve Management of the Quick Response Fund
SIGIR	09-010	January 2009	Oversight of Aegis's Performance on Security Services Contracts in Iraq with the Department of Defense
SIGIR	09-009	January 2009	Full Impact of Department of Defense Program To Restart State-owned Enterprises Difficult To Estimate
SIGIR	09-008	January 2009	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.
SIGIR	09-007	October 2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
SIGIR	09-006	October 2008	Status of Department of State Economic Support Fund Interagency Agreements With The U.S. Army Corps of Engineers in Iraq
SIGIR	09-005	October 2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
SIGIR	09-004	October 2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
SIGIR	09-003	October 2008	Cost, Outcome, and Oversight of Local Governance Program Contracts With Research Triangle Institute
SIGIR	09-002	October 2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue
SIGIR	09-001	October 2008	Opportunity to Enhance U.S. Democracy Building Strategy for Iraq
SIGIR	08-024	July 2008	Information on Special Department of Defense Program to Foster Economic Recovery in Iraq
SIGIR	08-023	July 2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Actions but Much Remains To Be Done
SIGIR	08-022	July 2008	Government of Iraq Increasingly Funding Iraq Security Force Infrastructure Development, but Substantial U.S. Support Remains
SIGIR	08-021	July 2008	Comprehensive Plan Needed To Guide the Future of the Iraq Reconstruction Management System
SIGIR	08-020	July 2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Efforts
SIGIR	08-019	July 2008	Outcome, Cost, and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
SIGIR	08-018	July 2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
SIGIR	08-017	April 2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed To Avoid Waste
SIGIR	08-016	April 2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
SIGIR	08-015	April 2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>
SIGIR	08-014	April 2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
SIGIR	08-013	April 2008	Interim Report on Iraq Reconstruction Contract Terminations
SIGIR	08-011	April 2008	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
SIGIR	08-012	March 2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
SIGIR	08-004	January 2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
SIGIR	08-005	January 2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts

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SIGIR COMPLETED AUDITS, AS OF APRIL 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	08-006	January 2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
SIGIR	08-007	January 2008	Efforts To Implement a Financial-Management Information System in Iraq
SIGIR	08-008	January 2008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
SIGIR	08-009	January 2008	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
SIGIR	08-010	January 2008	Outcome, Costs, and Management Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
SIGIR	08-002	October 2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
SIGIR	08-003	October 2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
SIGIR	08-001	October 2007	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
SIGIR	07-010	October 2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
SIGIR	07-016	October 2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
SIGIR	07-011	October 2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
SIGIR	07-015	October 2007	Review of the Effectiveness of the Provincial Reconstruction Team Program In Iraq
SIGIR	07-008	July 2007	Fact Sheet: U.S. Government Organizations' Role and Responsibilities for Iraq Relief and Reconstruction Activities
SIGIR	07-014	July 2007	Status of the Provisional Reconstruction Team Program Expansion in Iraq
SIGIR	07-007	July 2007	Status of U.S. Government Anticorruption Efforts in Iraq
SIGIR	07-009	July 2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
SIGIR	07-003	July 2007	Review of Financial Reporting and Cost-to-complete Estimates for Iraq Relief and Reconstruction U.S.-funded Programs and Projects
SIGIR	07-004	July 2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
SIGIR	07-005	July 2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
SIGIR	07-001	June 2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
SIGIR	07-013	April 2007	Sustainment of the Advanced First Responder Network (Restricted)
SIGIR	07-006	April 2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
SIGIR	07-012	April 2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
SIGIR	07-002	April 2007	Status of the Advanced First Responder Network
SIGIR	06-029	January 2007	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
SIGIR	06-030	January 2007	Status of Medical Equipment and Other Non-Construction Items Purchased for Primary Healthcare Centers
SIGIR	06-040	January 2007	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
SIGIR	06-042	January 2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted-Limited Distribution)
SIGIR	06-043	January 2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
SIGIR	06-044	January 2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
SIGIR	06-045	January 2007	Status of Ministerial Capacity Development in Iraq
SIGIR	06-036	January 2007	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)
SIGIR	06-039	January 2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
SIGIR	06-034	October 2006	Status of the Provincial Reconstruction Team Program in Iraq
SIGIR	06-032	October 2006	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
SIGIR	06-033	October 2006	U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
SIGIR	06-031	October 2006	Management of the Iraqi Interim Government Fund

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SIGIR COMPLETED AUDITS, AS OF APRIL 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	06-035	October 2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings By the Logistics Civil Augmentation Program (LOGCAP) Contractor
SIGIR	06-028	October 2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
SIGIR	06-038	September 2006	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
SIGIR	06-037	September 2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
SIGIR	06-026	July 2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
SIGIR	06-017	July 2006	Transition of Iraqi Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-019	July 2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
SIGIR	06-020	July 2006	Review of the Advanced First Responder Network
SIGIR	06-021	July 2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
SIGIR	06-023	July 2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, January Through March 2006
SIGIR	06-025	July 2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
SIGIR	06-014	July 2006	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
SIGIR	06-024	July 2006	Joint Cash Count—Iraq National Weapons Card Program
SIGIR	06-018	July 2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
SIGIR	06-007	April 2006	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-011	April 2006	Management of the Primary Healthcare Centers Construction Projects
SIGIR	06-003	April 2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	06-004	April 2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, October through December 2005
SIGIR	06-005	April 2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
SIGIR	06-008	April 2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
SIGIR	06-009	April 2006	Review of Task Force Shield Programs
SIGIR	06-010	April 2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
SIGIR	06-012	April 2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
SIGIR	06-013	April 2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq
SIGIR	06-015	April 2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
SIGIR	06-001	April 2006	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
SIGIR	06-016	April 2006	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
SIGIR	06-006	April 2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-002	February 2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
SIGIR	05-026	January 2006	Fact Sheet on the Use of the \$50 Million Appropriation To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	05-027	January 2006	Methodologies for Reporting Cost-To-Complete Estimates
SIGIR	05-029	January 2006	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
SIGIR	05-028	January 2006	GRD-PCO Management of the Transfer of IRRF-Funded Assets to the Iraqi Government
SIGIR	05-023	January 2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
SIGIR	05-024	January 2006	Management of the Mansuria Electrical Reconstruction Project

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SIGIR COMPLETED AUDITS, AS OF APRIL 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	05-025	January 2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
SIGIR	05-016	October 2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
SIGIR	05-020	October 2005	Management of the Contracts, Grant, and Micropurchases Used To Rehabilitate the Kerbala Library
SIGIR	05-015	October 2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
SIGIR	05-017	October 2005	Award Fee Process for Contractors Involved In Iraq Reconstruction
SIGIR	05-021	October 2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
SIGIR	05-022	October 2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
SIGIR	05-018	October 2005	Management of Iraq Relief and Reconstruction Fund Program: Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
SIGIR	05-014	October 2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
SIGIR	05-019	September 2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
SIGIR	05-013	September 2005	Controls over Equipment Acquired by Security Contractors
SIGIR	05-010	July 2005	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process
SIGIR	05-011	July 2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
SIGIR	05-012	July 2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management—Construction Quality Assurance
SIGIR	05-009	July 2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
SIGIR	05-006	April 2005	Control of Cash Provided to South-Central Iraq
SIGIR	05-007	April 2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
SIGIR	05-008	April 2005	Administration of Contracts Funded by the Development Fund for Iraq
SIGIR	05-005	April 2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited
SIGIR	05-004	January 2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
SIGIR	05-003	November 2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
SIGIR	05-002	October 2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
SIGIR	05-001	October 2004	Coalition Provisional Authority Control of Appropriated Funds
SIGIR	04-008	July 2004	Coalition Provisional Authority Control Over Seized and Vested Assets
SIGIR	04-004	July 2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
SIGIR	04-009	July 2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
SIGIR	04-013	July 2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
SIGIR	04-007	July 2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
SIGIR	04-011	July 2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
SIGIR	04-005	July 2004	Award of Sector Design-Build Construction Contracts
SIGIR	04-006	July 2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
SIGIR	04-001	June 2004	Coalition Provisional Authority Coordination of Donated Funds
SIGIR	04-002	June 2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
SIGIR	04-003	June 2004	Federal Deployment Center Forward Operations at the Kuwait Hilton

Total SIGIR Audits = 142

Note: For copies of SIGIR audits, see <http://www.sigir.mil/audits/Default.aspx>.

USAAA COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2009-0076-ALM	3/31/2009	Reset Fly Away Team – Inter-depot Transfer Request Process	Not Available
USAAA	A-2009-0080-ALL	3/31/2009	Retrograde Operations in Southwest Asia: Multi-class Retrograde – Iraq, Camp Victory, Iraq	Not Available
USAAA	A-2009-0082-ALM	3/31/2009	Field Level Reset Requirements – Army National Guard	www.aaa.army.mil/AAA/AuditReports—Adobe/09%20REPORTS/A-2009-0082-ALM%20Field%20Level%20Reset%20Requirements,%20U.S.%20Army%20National%20Guard.pdf
USAAA	A-2009-0086-ALA	3/30/2009	Body Armor Testing, Program Executive Office, Soldier	www.aaa.army.mil/AAA/AuditReports—Adobe/09%20REPORTS/A-2009-0086-ALA%20Body%20Armor%20Testing,%20Program%20Executive%20Office,%20Soldier.pdf
USAAA	A-2009-0066-ALR	3/30/2009	Property Book Unit Supply Enhanced System – Property Accountability and Management, 10th Mountain Division	Not Available
USAAA	A-2009-0073-ALA	3/26/2009	Assessing Future Base Budget Requirements, Equipping Program Evaluation Group	Not Available
USAAA	A-2009-0085-ALL	3/26/2009	Retrograde Operations in Southwest Asia, Class VII Theater Provided Equipment, Camp Victory, Iraq	Not Available
USAAA	A-2009-0035-ALR	3/25/2009	Customer Billing Rates – Liner Business Shipments, United States Transportation Command	Not Available
USAAA	A-2009-0071-ALM	3/23/2009	Time-Sensitive Issue: Automatic Reset Induction Criteria	Not Available
USAAA	A-2009-0077-ALM	3/23/2009	Time-Sensitive: M88A1 Recovery Vehicle FY09 Reset Maintenance Requirements	Not Available
USAAA	A-2009-0074-ALM	3/23/2009	Time-Sensitive: Automatic Reset Induction Transportation from Southwest Asia	Not Available
USAAA	A-2009-0069-ALL	3/19/2009	Management of Shipping Containers in Southwest Asia - Kuwait, Iraq, Afghanistan, and CONUS – Summary Report	Not Available
USAAA	A-2009-0062-FFM	3/3/2009	Assessing Future Base Budget Requirements, Manning Program Evaluation Group	Not Available
USAAA	A-2009-0049-FFS	2/20/2009	U.S. Army Reserve Pre-Mobilization Training Requirements	www.aaa.army.mil/AAA/AuditReports—Adobe/09%20REPORTS/A-2009-0049-FFS%20US%20Army%20Reserve%20Pre-Mobilization%20Training%20Requirements.pdf
USAAA	A-2009-0057-FFS	2/19/2009	Army National Guard Pre-Mobilization Training Requirements	www.aaa.army.mil/AAA/AuditReports—Adobe/09%20REPORTS/A-2009-0057-FFS%20Army%20National%20Guard%20Pre-Mobilization%20Training%20Requirements.pdf
USAAA	A-2009-0042-ALM	1/27/2009	Contracts for Field Level Reset, U.S. Army Sustainment Command	www.aaa.army.mil/AAA/AuditReports—Adobe/09%20REPORTS/A-2009-0042-ALM%20Contracts%20for%20Field%20Level%20Reset,%20U.S.%20Army%20Sustainment%20Command.pdf
USAAA	A-2009-0033-ALL	1/22/2009	Management of Shipping Containers in Southwest Asia - Afghanistan	www.aaa.army.mil/AAA/AuditReports—Adobe/09%20REPORTS/A-2009-0033-ALL%20Management%20of%20Shipping%20Containers%20in%20Southwest%20Asia-Afghanistan.pdf
USAAA	A-2009-0026-ALR	1/15/2009	Container Detention Billing for the Global War on Terrorism, Military Surface Deployment and Distribution Command	Not Available
USAAA	A-2009-0023-ALM	12/16/2008	Time Sensitive Issue—Excess Theater-Provided Equipment Disposition Request Process	Not Available
USAAA	A-2008-0286-ALL	9/30/2008	Management of Shipping Containers in Southwest Asia—Kuwait	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0286-ALL%20Management%20of%20Shipping%20Containers%20in%20Southwest%20Asia-Kuwait.pdf
USAAA	A-2008-0287-ALL	9/30/2008	Followup Audit of Asset Visibility and Container Management—Operation Iraqi Freedom, U.S Central Command	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0287-ALL%20Followup%20Audit%20of%20Asset%20Visibility%20and%20Container%20Management-Operation%20Iraqi.pdf
USAAA	A-2008-0255-FFS	9/30/2008	Accountability of Contractors on the Battlefield	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0255-FFS%20Accountability%20of%20Contractors%20on%20the%20Battlefield.pdf

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APPENDIX L

USAAA COMPLETED AUDITS, AS OF MARCH 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2008-0179-FFI	9/25/2008	Operational Purchases of Information Technology Equipment, Purchases, and Services-Iraq and Kuwait	Not Available
USAAA	A-2008-0256-ALM	9/17/2008	Overseeing Contracts for Field-Level Reset, U.S. Army Sustainment Command	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0256-ALM%20Overseeing%20Contracts%20for%20Field-Level%20Reset,%20U.S.%20Army%20Sustainment%20Command.pdf
USAAA	A-2008-0213-ALA	9/5/2008	Rapid Fielding Initiative—Program Executive Office Soldier, Fort Belvoir, Virginia	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0213-ALA%20Rapid%20Fielding%20Initiative,%20Program%20Executive%20Office%20Soldier,%20Fort%20Belvoir,%20Virginia.pdf
USAAA	A-2008-0234-FFF	9/2/2008	Use of Role-Players for Training at Combat Training Centers	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0234-FFF%20Use%20of%20Role-Players%20for%20Training%20at%20Combat%20Training%20Centers.pdf
USAAA	A-2008-0190-ALM	7/22/2008	Reset Metrics-Sustainment Maintenance	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0190-ALM%20Reset%20Metrics—Sustainment%20Maintenance.pdf
USAAA	A-2008-0182-FFS	7/15/2008	Temporary Change of Station Orders and Housing for Mobilized Soldiers	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0182-FFS%20Temporary%20Change%20of%20Station%20Orders%20and%20Housing%20for%20Mobilized%20Soldiers.pdf
USAAA	A-2008-0178-FFI	7/1/2008	Operational Purchases of Information Technology Equipment, Purchases, and Services-U.S. Army Forces Command	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0178-FFI%20Operational%20Purchases%20of%20IT%20Equipment,%20Systems,%20and%20Services,%20FORSCOM.pdf
USAAA	A-2008-0145-ALL	6/25/2008	Management of Shipping Containers in Southwest Asia, Continental United States	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0145-ALL%20Management%20of%20Shipping%20Containers%20in%20Southwest%20Asia,%20Continental%20United%20States.pdf
USAAA	A-2008-0098-ALL	4/3/2008	Audit of Management of Shipping Containers in Southwest Asia - Iraq	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0098-ALL%20Management%20of%20Shipping%20Containers%20in%20Southwest%20Asia%20-%20Iraq.pdf
USAAA	A-2008-0091-ALL	3/31/2008	Internal Controls Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0090-ALL	3/20/2008	Audit of Supply Activities (H-Sites), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0090-ALL%20Supply%20Activities%20(H-Sites),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2008-0077-ALL	3/20/2008	Contract Administration Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0085-ALL	3/18/2008	Audit of Class III (Bulk and Retail) Fuel Operations in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0085-ALL%20Class%20III%20(Bulk%20and%20Retail)%20Fuel%20Operations%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2008-0075-ALL	3/12/2008	Audit of Contractor-Acquired Property, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0075-ALL%20Contractor-Acquired%20Property,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2008-0021-FFS	11/28/2007	Army Operational Plans for Contractor Support on the Battlefield	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0021-FFS%20Army%20Operational%20Plans%20for%20Contractor%20Support%20on%20the%20Battlefield.pdf
USAAA	A-2008-0010-ALL	11/2/2007	Followup Audit of Internal Controls over Cargo Container Payments, Military Surface Deployment and Distribution Command	www.aaa.army.mil/AAA/AuditReports—Adobe/08%20REPORTS/A-2008-0010-ALL%20Followup%20Audit%20of%20Internal%20Controls%20Over%20Cargo%20Container%20Payments%20Military%20Surface.pdf
USAAA	A-2007-0204-ALL	9/28/2007	Defense Base Act Insurance for the Logistics Civil Augmentation Program, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	For Official Use Only

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2007-0149-ALL	7/23/2007	Audit of the Army's Theater Linguist Program in Afghanistan, Operation Enduring Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/07%20REPORTS/A-2007-0149-ALL%20Army%20Theater%20Linguist%20Program%20in%20Afghanistan,%20Operation%20Enduring%20Freedom.pdf
USAAA	A-2007-0104-ALL	3/23/2007	Summary Audit Report on the Cost-Effectiveness of Transitioning Work Under the Logistics Civil Augmentation Program Contingency Contract to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/07%20REPORTS/A-2007-0104-ALL%20Cost-Effectiveness%20of%20Transitioning%20Work%20Under%20the%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2007-0093-ALL	3/9/2007	Audit of the Cost-Effectiveness of Transitioning Selected Functions Performed at the Theater Distribution Center (Task Order 87) From Contingency to Sustainment Contracting, Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/07%20REPORTS/A-2007-0093-ALL%20Cost-Effectiveness%20of%20Transitioning%20Selected%20Functions%20Performed%20at%20the%20Theater.pdf
USAAA	A-2007-0040-ALL	1/16/2007	Audit of Procedures for Managing the Overaged Repairable Items List at the Tactical Wheeled Vehicle Refurbishment Center	www.aaa.army.mil/AAA/AuditReports—Adobe/07%20REPORTS/A-2007-0040-ALL%20Procedures%20for%20Managing%20the%20Overaged%20Repairable%20Items%20List%20at%20the%20Tactical%20Wheeled.pdf
USAAA	A-2007-0019-ALL	11/21/2006	Audit of Distribution Functions, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/07%20REPORTS/A-2007-0019-ALL%20Distribution%20Functions,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2007-0011-ALL	11/16/2006	Audit of Nontactical Vehicle Usage in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/07%20REPORTS/A-2007-0011-ALL%20Nontactical%20Vehicle%20Usage%20in%20the%20Iraq%20Area%20of%20Operations,%20Audit%20of%20Logistics%20Civil.pdf
USAAA	A-2006-0254-ALL	9/29/2006	Audit of the Procedures for Transferring Property During the Base Closure Process in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0254-ALL%20Procedures%20for%20Transferring%20Property%20During%20the%20Base%20Closure%20Process.pdf
USAAA	A-2006-0253-ALL	9/28/2006	Audit of the Cost-Effectiveness of Transitioning the General Support Supply Support Activity (Task Order 87) From Contingency to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2006-0233-ALL	9/22/2006	Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0233-ALL%20Clothing%20Issue%20Facilities,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2006-0168-ALL	8/4/2006	Report on the Subsistence Prime Vendor Contract, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0168-ALL%20Subsistence%20Prime%20Vendor%20Contract,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0158-ALL	7/11/2006	Report on Class IX (Aviation) Warehouse Staffing, Camp Anaconda, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0158-ALL%20Class%20IX%20(Aviation)%20Warehouse%20Staffing,%20Camp%20Anaconda,%20Audit%20of%20Logistics%20Civil.pdf
USAAA	A-2006-0099-ALL	4/25/2006	Audit of Program Management in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0099-ALL%20Program%20Management%20in%20the%20Iraq%20Area%20of%20Operations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20.pdf
USAAA	A-2006-0091-ALL	4/4/2006	Audit of Management of the Theater Transportation Mission (Task Order 88), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0091-ALL%20Management%20of%20the%20Theater%20Transportation%20Mission%20(Task%20Order%2088).pdf
USAAA	A-2006-0090-ALE	3/31/2006	Follow-up Audit II of the Commanders Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0090-ALE%20Followup%20II%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund.pdf
USAAA	A-2006-0083-ALL	3/21/2006	Audit of Retrograde Operations (Task Order 87), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0083-ALL%20Retrograde%20Operations%20(Task%20Order%2087),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2006-0081-ALL	3/17/2006	Audit of Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0081-ALL%20Unliquidated%20Obligations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0046-ALA	1/31/2006	Fund Accountability for Fiscal Year 2004 Iraq Relief and Reconstruction Funds	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0046-ALA%20Fund%20Accountability%20for%20Fiscal%20Year%202004%20Iraq%20Relief%20and%20Reconstruction%20Funds.pdf
USAAA	A-2006-0047-ALL	1/11/2006	Base Closure Process in the Iraq Area of Operations	www.aaa.army.mil/AAA/AuditReports—Adobe/06%20REPORTS/A-2006-0047-ALL%20Base%20Closure%20Process%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2005-0332-ALE	9/30/2005	Followup Audit of the Commanders' Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports—Adobe/05%20REPORTS/A-2005-0332-ALE%20Followup%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund%20Rev.pdf
USAAA	A-2005-0194-ALA	5/26/2005	Project Management in Support of Iraq Reconstruction	www.aaa.army.mil/AAA/AuditReports—Adobe/05%20REPORTS/A-2005-0194-ALA%20Program%20Management%20in%20Support%20of%20Iraq%20Reconstruction.pdf
USAAA	A-2005-0173-ALE	5/2/2005	Commanders' Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports—Adobe/05%20REPORTS/A-2005-0173-ALE%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response.pdf
USAAA	A-2005-0078-FFG	3/2/2005	Coalition Provisional Authority Travel Process	www.aaa.army.mil/AAA/AuditReports—Adobe/05%20REPORTS/A-2005-0078-FFG%20Coalition%20of%20Provisional%20Authority%20Travel%20Process.pdf
USAAA	A-2005-0095-FFG	2/16/2005	Vested & Seized Assets, Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/05%20REPORTS/A-2005-0095-FFG%20Vested%20and%20Seized%20Assets.pdf
USAAA	A-2005-0043-ALE	11/24/2004	Logistics Civil Augmentation Program in Kuwait	www.aaa.army.mil/AAA/AuditReports—Adobe/05%20REPORTS/A-2005-0043-ALE%20Logistics%20Civil%20Augmentation%20Program%20in%20Kuwait.pdf
USAAA	A-2004-0438-AML	8/12/2004	Definitization of Task Orders – Audit of Logistics Civil Augmentation Program	www.aaa.army.mil/AAA/AuditReports—Adobe/04%20REPORTS/A-2004-0438-AML.pdf
USAAA	A-2004-0305-FFG	5/18/2004	Time Sensitive Report, Audit of Vested and Seized Assets, Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports—Adobe/04%20REPORTS/A-2004-0305-FFG.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAID OIG	E-267-09-002-P	3/4/2009	Audit of USAID/Iraq's Oversight of Private Security Contractors in Iraq	www.usaid.gov/oig/public/fy09rpts/e-267-09-002-p.pdf
USAID OIG	E-267-09-001-P	11/25/2008	Audit of USAID/Iraq's National Capacity Development Program	www.usaid.gov/oig/public/fy09rpts/e-267-09-001-p.pdf
USAID OIG	E-267-08-006-P	9/30/2008	Audit of USAID/Iraq's Agribusiness Program	www.usaid.gov/oig/public/fy08rpts/e-267-08-006-p.pdf
USAID OIG	E-267-08-005-P	8/5/2008	Audit of USAID/Iraq's Community Action Program II	www.usaid.gov/oig/public/fy08rpts/e-267-08-005-p.pdf
USAID OIG	E-267-08-004-P	7/3/2008	Audit of USAID/Iraq's Monitoring and Evaluation Performance Program	www.usaid.gov/oig/public/fy08rpts/e-267-08-004-p.pdf
USAID OIG	E-267-08-003-P	6/24/2008	Audit of USAID/Iraq's Management of Its Official Vehicle Fleet	www.usaid.gov/oig/public/fy08rpts/e-267-08-003-p.pdf
USAID OIG	E-267-08-002-P	4/3/2008	Audit of USAID/Iraq's Marla Ruzicka War Victims Assistance Fund	www.usaid.gov/oig/public/fy08rpts/e-267-08-002-p.pdf
USAID OIG	E-267-08-001-P	3/18/2008	Audit of USAID/Iraq's Community Stabilization Program	www.usaid.gov/oig/public/fy08rpts/e-267-08-001-p.pdf
USAID OIG	E-267-07-008-P	9/27/2007	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq	www.usaid.gov/oig/public/fy07rpts/e-267-07-008-p.pdf
USAID OIG	E-267-07-007-P	7/31/2007	Audit of USAID/Iraq's Local Governance Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-007-p.pdf
USAID OIG	E-267-07-006-P	7/11/2007	Audit of the Office of Foreign Disaster Assistance Program in Iraq	www.usaid.gov/oig/public/fy07rpts/e-267-07-006-p.pdf
USAID OIG	E-267-07-005-P	6/6/2007	Audit of USAID/Iraq's Activity Planning and Its Reporting Process Under Section 2207 of Public Law 108-106	www.usaid.gov/oig/public/fy07rpts/e-267-07-005-p.pdf
USAID OIG	E-267-07-004-P	5/3/2007	Audit of USAID/Iraq Telecommunications Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-004-p.pdf
USAID OIG	E-267-07-003-P	2/4/2007	Follow-up Audit of USAID/Iraq's Education Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-003-p.pdf
USAID OIG	E-267-07-002-P	1/22/2007	Audit of USAID/Iraq's Agriculture Reconstruction and Development Program	www.usaid.gov/oig/public/fy07rpts/e-267-07-002-p.pdf
USAID OIG	E-267-07-001-P	11/5/2006	Audit of USAID's/Iraq's Civil Society Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-001-p.pdf
USAID OIG	E-267-06-004-P	8/16/2006	Audit of USAID'S Transition Initiatives in Iraq	www.usaid.gov/oig/public/fy06rpts/e-267-06-004-p.pdf
USAID OIG	E-267-06-003-P	7/10/2006	Audit of USAID/Iraq's Local Governance Activities	www.usaid.gov/oig/public/fy06rpts/e-267-06-003-p.pdf
USAID OIG	E-267-06-002-P	2/16/2006	Audit of USAID/Iraq's Non-Expendable Property	www.usaid.gov/oig/public/fy06rpts/e-267-06-002-p.pdf
USAID OIG	E-267-06-001-P	12/20/2005	Audit of USAID/Iraq's Basic Education Activities	www.usaid.gov/oig/public/fy06rpts/e-267-06-001-p.pdf
USAID OIG	9-267-06-001-P	10/6/2005	Audit of the Accuracy of Biographical Datasheets Provided by International Resources Group to USAID for Contracts in Iraq	www.usaid.gov/oig/public/fy06rpts/9-267-06-001-p.pdf
USAID OIG	E-267-05-005-P	9/27/2005	Audit of USAID/Iraq's Cash Control Procedures	www.usaid.gov/oig/public/fy05rpts/e-267-05-005-p.pdf
USAID OIG	E-267-05-004-P	6/30/2005	Audit of USAID/Iraq's Water and Sanitation Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-004-p.pdf
USAID OIG	E-267-05-003-P	6/29/2005	Audit of USAID/Iraq's Electrical Generation Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-003-p.pdf
USAID OIG	E-267-05-002-P	2/28/2005	Audit of USAID/Iraq's Health System Strengthening Contract Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-002-p.pdf
USAID OIG	E-267-05-001-P	1/31/2005	Audit of USAID/Iraq's Community Action Program	www.usaid.gov/oig/public/fy05rpts/e-267-05-001-p.pdf
USAID OIG	A-267-05-005-P	1/6/2005	Audit of USAID's Compliance with Federal Regulations in Awarding the Contract to Kroll Security Services Inc.	www.usaid.gov/oig/public/fy05rpts/a-267-05-005-p.pdf
USAID OIG	A-000-04-004-P	9/23/2004	Audit of USAID's Compliance with Federal Regulations in Awarding Iraq Basic Education Phase II Contract	www.usaid.gov/oig/public/fy04rpts/a-000-04-004-p.pdf
USAID OIG	E-266-04-004-P	9/20/2004	Audit of USAID/Iraq's Economic Reform Program	www.usaid.gov/oig/public/fy04rpts/e-266-04-004-p.pdf
USAID OIG	E-266-04-003-P	8/6/2004	Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase II Reconstruction and Rehabilitation, Program Advisors and Oversight Contract	www.usaid.gov/oig/public/fy04rpts/e-266-04-003-p.pdf
USAID OIG	E-266-04-001-F	6/9/2004	Audit of USAID/Iraq's Cash Control Procedures	Not available
USAID OIG	E-266-04-002-P	6/3/2004	Audit of USAID/Iraq's Infrastructure Reconstruction and Rehabilitation Program	www.usaid.gov/oig/public/fy04rpts/e-266-04-002-p.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAID OIG	A-000-04-003-P	5/19/2004	Capping Report on Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase I Contracts	www.usaid.gov/oig/public/fy04rpts/a-000-04-003-p.pdf
USAID OIG	AIG/A Memo 04-006	4/20/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Infrastructure Reconstruction Program Phase II Contract	www.usaid.gov/oig/iraq_doc/memo04_006.pdf
USAID OIG	AIG/A Memo 04-005	3/22/2004	USAID's Compliance with Federal Regulations in Awarding the Contract for Economic Recovery, Reform and Sustained Growth in Iraq	www.usaid.gov/oig/iraq_doc/memorandum_04_0051.pdf
USAID OIG	E-266-04-001-P	3/19/2004	Audit of USAID's Results Data for Its Education Activities in Iraq	www.usaid.gov/oig/public/fy04rpts/e-266-04-001-p.pdf
USAID OIG	AIG/A Memo 04-004	1/27/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Seaport Assessment and Operation Contract	www.usaid.gov/oig/iraq_doc/memorandum_04_004.pdf
USAID OIG	AIG/A Memo 04-003	1/27/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Airport Administration Contract	www.usaid.gov/oig/iraq_doc/memorandum_04_003.pdf
USAID OIG	AIG/A Memo 04-002	1/14/2004	USAID's Compliance with Federal Regulations in Awarding the Agriculture Reconstruction and Development Program for Iraq Contract	www.usaid.gov/oig/iraq_doc/memo_04_002.pdf
USAID OIG	AIG/A Memo 04-001	1/14/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Monitoring and Evaluation Program Performance Task Order	www.usaid.gov/oig/iraq_doc/memorandum_04_001_1_14_04.pdf
USAID OIG	AIG/A Memo 03-005	10/17/2003	USAID's Compliance with Federal Regulations in Awarding the Health System Strengthening in Post-Conflict Iraq Contract	www.usaid.gov/oig/iraq_doc/memorandum_03_005.pdf
USAID OIG	AIG/I Memo 03-004	9/9/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Sub-National Governance and Civic Institution Support Contract	www.usaid.gov/oig/iraq_doc/memo_03-004.pdf
USAID OIG	AIG/A Memo 03-003	7/23/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Infrastructure Reconstruction Contract	www.usaid.gov/oig/iraq_doc/memo_03-003.pdf
USAID OIG	AIG/A Memo 03-002	6/20/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Personnel Support Services Contract	www.usaid.gov/oig/iraq_doc/memorandum_03-002_06-20-03.pdf
USAID OIG	AIG/A Memo 03-001	6/6/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Education Sector Contract	www.usaid.gov/oig/iraq_doc/memorandum_03-001_6-06-03.pdf
USAID OIG	No report number	4/25/2003	Iraq Seaport Administration and Airports Administration Contracts	www.usaid.gov/oig/2028318_beans2.pdf

Total USAAA Audits = 46