
STATUTORY REQUIREMENTS

This appendix cross-references the pages of this Report to the reporting requirements under 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.

APPENDIX A

SECTION	STATUTE	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. F
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. F
Section 3001(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds;	Review reconstruction activities funded by appropriations.	1-164
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. F Note 1
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.	165-230 App. J
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.	165-230
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.	231-238 App. N App. O
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.	14-44 App. F App. G
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. Estimate cost to complete each project or program.	14-44 App. F App. G

SECTION	STATUTE	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.	15,20 76-77 App. I
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.	15, 17, 20 App. H
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. F
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.	7/30/2008

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

CROSS-REFERENCE OF REPORT TO IG ACT OF 1978

This appendix cross-references the pages of this report to the reporting requirements under the Inspector General Act of 1978, as amended, 5 U.S.C. app.

APPENDIX B

SECTION	STATUTE	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. J
Section 5(a)(2)	"Description of recommendations for corrective action...with respect to significant problems, abuses, and deficiencies..."	<ul style="list-style-type: none"> Extract pertinent information from IIGC member semiannual reports. List recommendations from SIGIR audit reports. 	App. J
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. J
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. 	165-226
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. 	165-226
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. J
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. J
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. 	165-218 App. J
Section 5(a)(9)	"Statistical tables showing the total number of audit reports and the dollar value of recommendations that fund 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. 	Summary of Perf. App. J
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 no management decision has been made. 	App. J
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. J
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. J
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. 	165-218 App. J
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. J

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 July 30, 2008, SIGIR audits saved and recovered funds of about \$81.60 million and improved the use of \$208.10 million of funds. SIGIR audits also

challenged payments of \$14.17 million, including possible duplicate payments, overpayments, or for work that was not completed. This is an increase of \$23.7 million in recovered funds and \$168.10 million in funds put to better use since the SIGIR April 30, 2008 Quarterly Report. 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 C-1.

SIGIR's analysis of its non-financial benefits have identified approximately 55 documented instances of improved processes and procedures resulting from SIGIR audits. For example, SIGIR's review of the LOGCAP contract resulted in significant improvements in the government's recordkeeping and oversight, such as improved accountability for fuel provided to the contractor.

APPENDIX C

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Coalition Provisional Authority Coordination of Donated Funds	04-001				Improved transparency and accountability for donor funds.
Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq	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.
Federal Deployment Center Forward Operations at the Kuwait Hilton	04-003 DFI	\$18.20			Improved economy and efficiency and contract administration.
Task Orders Awarded by Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	04-004				Improved contract administration and program management.
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.
Coalition Provisional Authority Control Over Seized and Vested Assets	04-008				Improved accountability over non-cash assets.
Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	04-011 DFI				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.
Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	05-002				Improved accountability over property.
Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	05-004 DFI				Improved controls over payroll.
Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited	05-005				Improved contract administration and program management.
Control of Cash Provided to South-Central Iraq	05-006 DFI				Improved contract administration and accountability.
Administration of Iraq Relief and Reconstruction Fund Contract Files	05-007				Improved contract administration and management.
Administration of Contracts Funded by the Development Fund for Iraq	05-008 DFI			\$0.04	
Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	05-009				Improved accuracy of contract administration information.
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.
Management of Rapid Regional Response Program Contracts 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.
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)
Award Fee Process for Contractors Involved in Iraq Reconstruction	05-017 DFI		\$7.80		
Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	05-018				Improved contract management and administration.
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)
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.
Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	05-022				Improved IRRF program management and protection of U.S. reconstruction investment.

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
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)
Management of the Commander's Emergency Response Program for Fiscal Year 2005	05-025				Improved program management of appropriated funds.
Methodologies for Reporting Cost-to-Complete Estimates	05-027				Improved program management and accuracy of reporting to the Congress.
Management of the GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi	05-028				Audit recommendations led agency to creation of an IRRF coordinating sustainment office.
Audit Report on 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.
Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	06-002				Improved IRRF program management.
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.
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)
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.
Audit Report on 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.
Audit Report on 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.
Review of Task Force Shield Programs	06-009	\$12.80			Improved property accountability.
Review of the MNSTC-I Reconciliation of the Iraqi Armed Forces Seized Assets Fund/Iraqi Armed Forces	06-010 DFI	\$1.51		\$3.46	
Audit Report on Management of the Primary Healthcare Centers Construction Projects	06-011				Improved program and contract management, property accountability and accurate reporting.
Seized Assets Fund: Review of Contracts and Financial Documents	06-015			\$2.31	
Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-006	06-016	\$23.30			
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.
Review of the Advanced First Responder Network	06-020				Improved program and contract management and improved property accountability. Audit recommendations focused on meeting technical requirements and property accountability.
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.
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.

APPENDIX C

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

AUDIT #	DOLLARS SAVED/FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
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)
Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital	06-026			Improved program management. Audit recommendations focused on improved program and contract management and accurate reporting.
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.
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)
Management of the Iraqi Interim Government Fund	06-031			Improved accountability for funds; timely, accurate funds status reporting to the GOI.
Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities	06-032			Improved program and management and accuracy ISF support funds reporting.
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.
Status of the Provincial Reconstruction Team Program in Iraq	06-034			Improved program management.
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.
Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq	06-036 DFI			Final in a series of reports designed to improve program management and contract administration of DFI funds. (See 05-015)
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.
LOGCAP 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)
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)
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)

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	07-011		\$3.18		
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)
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)
Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq (October 18, 2007)	07-015				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management of the PRT. (See 06-034)
Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	07-016	\$20.64	\$197.12	\$4.17	
Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq	08-001				Improved program and contract management.
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)
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.
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.
Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program (April 22, 2008)	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)
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)
Total		\$81.60	\$208.10	\$14.17	

TABLE C-1

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 IRRF, ISFF, ESF, CERP, and INL, as well as International Support for Iraq Reconstruction.

FUND TYPE	SIGIR TERMINOLOGY					SOURCE
	Appropriation	Allocation	Obligation	Expenditure		
	SOURCE TERMINOLOGY					
IRRF 1, IRRF 2	Appropriation	Apportion	Obligation	Disbursement	DoS, <i>Iraq Weekly Status</i>	
ISFF FY 2005 – FY 2007	Appropriation	Apportion	Obligation	Disbursement	DoD, <i>Secretary of the Army Update</i> ; USACE Financial Management System, ISFF Funds Execution Report	
ESF FY 2003 Base and Supplemental, ESF FY 2006 Supplemental, ESF FY 2006 State, ESF FY 2007 Supplemental and Continuing Resolution	Appropriation	Allocation	Obligation	Expenditure	ITAO, Response to SIGIR data call	
	Appropriation	Allocation	Obligation	Expenditure	USAID, Response to SIGIR data call	
	Appropriation	Amount	NA	NA	ITAO, <i>Essential Indicators Report</i>	
CERP FY 2004 – FY 2007	Appropriation	NA	Obligation	Disbursement	MNC-I, Response to SIGIR data call	
INL	Allotment	NA	Obligation	Liquidations/ Expenditure	INL, Response to SIGIR data call	
International Support for Iraq Reconstruction	NA	NA	Commitment	Disbursement	Development Assistance Database (www.mop-iraq.org/dad)	

SECTOR CROSS-REFERENCE

This appendix provides a cross-referenced display of how sectors funded by the Iraq Relief and Reconstruction Fund (IRRF 2) relate to the SIGIR-defined sectors.

SECTOR CROSS-REFERENCE

SIGIR SECTORS	DoS SECTORS
Security and Justice	Security and Law Enforcement
	Justice and Civil Society
Electricity	Electricity
Oil and Gas	Oil Infrastructure
Water	Water and Sanitation
Health Care	Health Care
Transportation and Communications	Transportation and Communications
	Roads, Bridges, and Construction
Economic Development	Private Sector Development
Refugees, IDPs, and Human Rights	Education, Refugees, Human Rights, and Governance
	Reconstruction Management
Reconstruction Management	Administrative Expense

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 brief history and a 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), the Department of Treasury (Treasury), and the U.S. Trade and Development Agency (USTDA).

Initially, IRRF 1 reconstruction managers were focused on the immediate humanitarian needs of post-conflict environments. 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. The focus was largely on providing humanitarian assistance and addressing the rehabilitation and reconstruction of Iraq.¹ 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 Iraq Electricity (RIE)
- Restore Iraq Oil (RIO)
- First Responder Network/DIILS

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 March 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 (INL)
- Humanitarian Demining: minefield and battle-area clearance operations

All of the Treasury's \$6 million apportionment has been obligated for technical assistance. As of March 31, 2008, more than \$5 million had been expended.⁶ The USTDA was apportioned \$4.9 million via the IRRF 1. As of March 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 supplemental 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. For the current IRRF 2 allocations, by sector, see Figure 2-1

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 For IRRF 2 apportionments, by agency, see Figure 2-2.

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

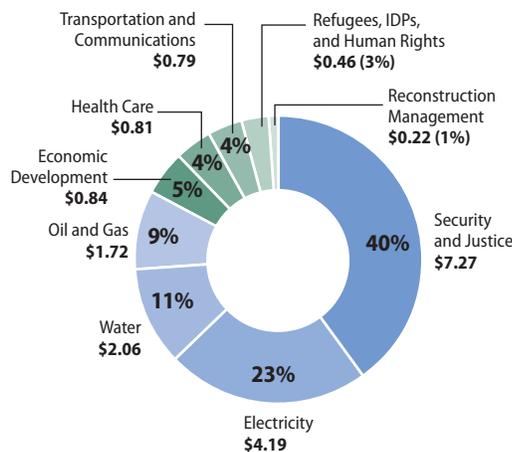
Since May 2003, the Commander’s Emergency Response Program (CERP) has been used to

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.⁸ 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,

Figure 2-1

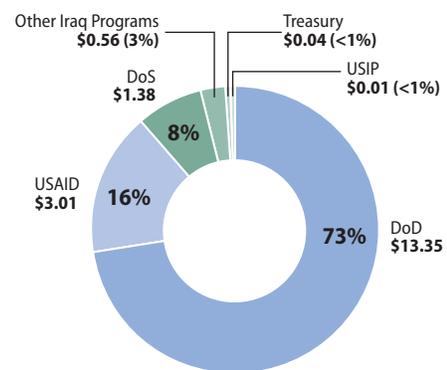
IRRF 2 CURRENT ALLOCATIONS, BY SECTOR
\$ Billions, % of \$18.35 Billion Allocated
Source: DoS, *Iraq Weekly Status Report* (7/2/2008)



Note: Numbers are affected by rounding.

Figure 2-2

IRRF 2 OMB APPORTIONED FUNDS
\$ Billions, % of \$18.35 Billion Apportioned
Source: OMB, Response to SIGIR Data Call (6/25/2008)



Note: Numbers are affected by rounding. Approximately \$0.097 billion remains unapportioned.

and managing activities.⁹ 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.¹⁰ Overall funding trends are consistent with these priorities; however, the use of CERP funds has evolved both numerically and categorically.

The CERP was initially intended primarily for small-scale projects that would benefit the local population.¹¹ These projects often supplement the long-term benefits produced by large infrastructure projects and reinforce economic efforts on a local level.¹²

In addition, the GOI funded a similar CERP-equivalent program, which is not subject to U.S. oversight. For appropriations to the CERP, see Table F-1.

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), of which 41% has been expended. 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.¹³ “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.”¹⁴

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.

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	\$408
P.L. 109-234	6/15/2006	\$300
P.L. 109-289	9/29/2006	\$375
P.L. 110-28	5/25/2007	\$375
P.L. 110-161	12/26/2007	\$370
P.L. 110-252 ^a	6/30/2008	\$800
Total		\$3,486

^a This total includes an estimate of \$800M appropriated to the CERP under the Supplemental Act, 2008 (P.L. 110-252) that was provided by OSD/Policy in a response to SIGIR on July 16, 2008.

Note: Numbers are affected by rounding.

TABLE F-1

DoS is responsible for managing project identification, priorities, requirements, and funding for ESF projects. Under policy guidance from DoS, USAID and the U.S. Army Corps of Engineers, Gulf Region Division (GRD) 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 64%, 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 17% 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 19% of total funding, assisting the GOI in strengthening core ministry functions and supporting governance-building initiatives.

For a listing of appropriations to the ESF, see Table F-2.

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. This fund allows the Commander, Multi-National Security Transition Command-Iraq (MNSTC-I) to provide assistance to the Iraqi Security Forces (ISF). Administered by DoD, the

ISFF is now the second-largest U.S. reconstruction fund created for Iraq.

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.¹⁵ Approximately 96% of ISFF obligations fund four primary sub-activities:¹⁶

- Equipment and Transportation
- Training and Operations
- Infrastructure
- Sustainment

A small portion of ISFF funding is also divided among these programs:¹⁷

- Quick Response Fund¹⁸
- Detainee Operations
- Lift and Sustain¹⁹
- Disarmament, Demobilization, and Reintegration
- Prosthetics

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	12/21/2007	\$123
P.L. 110-161	12/26/2007	\$15
P.L. 110-252	6/30/2008	\$527
Total		\$3,738

Note: Numbers affected by rounding.

TABLE F-2

Nearly 36% of all U.S. reconstruction funding has been appropriated to the ISFF. For a listing of these appropriations, see Table F-3. 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, MNC-I, USTDA, ITAO, 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 June 30, 2008 (unless an alternative date is noted).

U.S. APPROPRIATIONS TO THE ISFF (\$ MILLIONS)

APPROPRIATION	DATE	AMOUNT
P.L. 109-13	5/11/2005	\$5,391
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	12/26/2007	\$1,500
P.L. 110-252	6/30/2008	\$2,500
Total		\$17,940

Note: Numbers affected by rounding.

TABLE F-3

Endnotes

- 1 P.L. 108-11, "Emergency Wartime Supplemental Appropriations Act, 2003," April 16, 2003.
- 2 USAID, response to SIGIR data call, April 8, 2008; GRD, response to SIGIR data call, April 2, 2008; Treasury, response to SIGIR data call, April 3, 2008; USTDA, response to SIGIR data call, April 3, 2008; DoS response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, April 1, 2008; DFAS response to SIGIR data call, April 10, 2008.
- 3 GRD, response to SIGIR data call, March 20, 2008.
- 4 USAID, response to SIGIR data call, April 8, 2008; GRD, response to SIGIR data call, April 2, 2008; Treasury, response to SIGIR data call, April 3, 2008; USTDA, response to SIGIR data call, April 3, 2008; DoS response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, April 1, 2008; DFAS response to SIGIR data call, April 10, 2008.
- 5 DoS, Section 2207 Report, January 2004; DoS, Section 2207 Report, January 2008.
- 6 USAID, response to SIGIR data call, April 8, 2008; GRD, response to SIGIR data call, April 2, 2008; Treasury, response to SIGIR data call, April 3, 2008; USTDA, response to SIGIR data call, April 3, 2008; DoS response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, April 1, 2008; DFAS response to SIGIR data call, April 10, 2008.
- 7 P.L. 108-106, "Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan," November 6, 2003.
- 8 MNC-I, Money as a Weapon System, June 2007, p. 9.
- 9 MNC-I, Money as a Weapon System, June 2007, Appendix C.
- 10 MNC-I, Money as a Weapon System, June 2007, p. C4.
- 11 SIGIR Audit 08-006, "Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects," January 25, 2008.
- 12 MNC-I, Money as a Weapon System, June 2007, Appendix C.
- 13 <http://www.usaid.gov/policy/budget/cbj2007/an/esf.html>
- 14 GAO, Iraq: Reconstruction Assistance, Updated November 12, 2007
- 15 U.S. Congress, "Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief (P.L. 109-13)," May 11, 2005.
- 16 SIGIR is using MNSTC-I's classification of these topics as sub-activity groups.
- 17 MNSTC-I, response to SIGIR data call, April 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.
- 18 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.
- 19 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
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)

STATUS OF SUPPLEMENTAL APPROPRIATION, P.L. 108-11, AS OF 6/30/2008 (\$ MILLIONS)

SOURCE	AGENCY	APPORTIONED	OBLIGATED	EXPENDED
NRRRF	DoD	\$800.65	\$800.65	\$797.80
IRRF 1	USAID	1,617.03	1,613.28	1,603.47
	DoD	518.28	518.26	517.94
	DoS	125.35	125.35	116.74
	Treasury	6.00	6.00	5.01
	USTDA	4.94	4.94	4.72
	Subtotal		2,271.60	2,267.83
Non-IRRF P.L. 108-11	USAID	482.16	463.40	461.14
	DoS	66.00	66.00	60.40
	Subtotal	548.16	529.40	521.54
IFF	CPA-OPS	N/A	440.82	409.16
	New Iraqi Army	51.20	51.20	49.80
	Subtotal	51.20	492.02	458.96
Total		\$3,671.61	\$4,089.90	\$4,026.18

Sources: USAID, response to SIGIR data call, July 10, 2008; GRD, response to SIGIR data call, July 2, 2008; Treasury, response to SIGIR data call, July 3, 2008; USTDA, response to SIGIR data call, July 1, 2008; DoS, response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, June 30, 2008; DFAS, response to SIGIR data call, July 7, 2008. Notes: 1. DoS data is as of March 31, 2008. Updated information was not received from DoS at the time of publication. 2. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. 3. Numbers are affected by rounding. 4. Data not formally reviewed or audited.

TABLE F-4

**STATUS OF P.L. 108-11 IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 6/30/2008 (\$ MILLIONS)**

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Restore Economically Critical Infrastructure	\$1,124.35	\$1,121.16	\$1,111.66
	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	43.32	43.11
	Office of Transition Initiatives	57.56	57.50	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	14.56	14.53	14.51
	Subtotal	1,617.03	1,613.28	1,603.47
DoD	Restore Iraq Electricity (RIE)	299.94	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	518.28	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	4.94	4.94	4.72
	Subtotal	4.94	4.94	4.72
Total IRRF 1 Funds		\$2,271.60	\$2,267.83	\$2,247.88

Source: USAID, response to SIGIR data call, July 10, 2008; Treasury, response to SIGIR data call, July 3, 2008; USTDA, response to SIGIR data call, July 1, 2008; DoS, response to SIGIR data call, April 5, 2007; DFAS, response to SIGIR data call, July 7, 2008.

Notes: 1. DoS data is as of March 31, 2008. Updated information was not received from DoS at the time of publication. 2. Data not formally reviewed or audited. 3. Numbers are affected by rounding.

TABLE F-5

**STATUS OF P.L. 108-11 NON-IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 6/30/2008 (\$ 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	24.86	24.49
	Support Education, Health, and Social Services	34.00	33.78	33.78
	Relief: Office of Foreign Disaster Assistance	72.14	71.84	70.59
	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	8.89	8.77
	Office of Transition Initiatives	11.82	11.82	11.63
	Expand Economic Opportunity	4.96	4.96	4.96
	Expand Private Sector Economic Opportunities	8.99	8.99	8.99
	Subtotal	482.16	463.40	461.14
DoS	Coalition Support	66.00	66.00	60.40
	Subtotal	66.00	66.00	60.40
Total Non-IRRF 1 Funds		\$548.16	\$529.40	\$521.54

Source: USAID, response to SIGIR data call, July 10, 2008; DoS, response to SIGIR data call, April 5, 2007. Notes:1. DoS data is as of March 31, 2008. Updated information was not received from DoS at the time of publication. 2. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. 3. Data not formally reviewed or audited. 4. Numbers are affected by rounding.

TABLE F-6

CERP PROJECTS BY TYPE FOR FY 2004 AND FY 2005, AS OF 3/31/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2004		FY 2005	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$0.01	\$0.01	\$15.01	\$9.42
Battle Damage	0.92	0.92	7.89	7.55
Civic Cleanup Activities	0.05	0.05	15.43	15.24
Civic Infrastructure Repair	0.49	0.49	16.01	15.65
Civic Support Vehicles	0.20	0.20	6.38	6.09
Condolence Payments	3.47	3.47	15.01	14.66
Economic, Financial, and Management Improvements	2.96	2.96	13.45	13.13
Education	5.58	5.56	68.89	64.70
Electricity	0.87	0.87	85.72	67.97
Food Production & Distribution	0.99	0.99	1.93	1.83
Healthcare	3.82	3.59	28.48	26.09
Irrigation	0.01	0.01	3.37	3.37
Law & Governance	2.03	2.03	36.01	33.90
Other Humanitarian and Reconstruction Projects	1.16	1.16	52.29	38.76
Protective Measures	0.00	0.00	13.22	13.22
Telecommunications	0.59	0.59	14.83	10.65
Transportation	1.95	1.95	83.98	74.46
Water & Sanitation	5.14	5.14	246.18	224.38
Total	\$30.24	\$29.99	\$724.08	\$641.07

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

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding. 3. SIGIR did not receive CERP funding data at a project level this quarter.

TABLE F-7

APPENDIX F

CERP PROJECTS BY TYPE FOR FY 2006 AND FY 2007, AS OF 3/31/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2006		FY 2007	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$23.71	\$20.77	\$18.36	\$10.39
Battle Damage	1.51	1.39	10.71	5.67
Civic Cleanup Activities	29.56	24.38	75.51	60.99
Civic Infrastructure Repair	18.99	13.08	39.44	28.14
Civic Support Vehicles	1.71	1.71	9.07	8.48
Condolence Payments	8.03	7.91	13.34	10.73
Detainee Release Payments	0.08	0.08	0.46	0.35
Economic, Financial, and Management Improvements	15.89	12.73	26.37	15.01
Education	43.59	35.09	107.98	76.45
Electricity	75.07	59.54	125.85	81.67
Food Production & Distribution	1.28	1.06	4.52	3.55
Healthcare	25.91	17.15	23.93	19.98
Irrigation	15.37	6.36	19.68	10.76
Law & Governance	9.76	9.27	38.30	28.52
Other Humanitarian and Reconstruction Projects	28.19	16.41	26.79	21.57
Protective Measures	1.01	1.01	72.98	20.70
Telecommunications	7.39	7.25	3.90	2.45
Transportation	67.34	57.34	108.55	74.93
Water & Sanitation	121.18	110.21	165.59	125.26
Total	\$495.57	\$402.74	\$891.33	\$605.60

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

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding. 3. SIGIR did not receive CERP funding data at a project level this quarter.

TABLE F-8

CERP PROJECTS BY TYPE FOR FY 2008, AS OF 3/31/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2008	
	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$8.17	\$4.46
Battle Damage	4.59	.48
Civic Cleanup Activities	16.31	6.47
Civic Infrastructure Repair	13.23	3.50
Civic Support Vehicles	0.17	0.17
Condolence Payments	7.84	2.66
Detainee Release Payments	0.23	0.01
Economic, Financial, and Management Improvements	23.72	5.94
Education	31.97	10.44
Electricity	33.14	4.43
Food Production & Distribution	1.13	0.50
Healthcare	15.00	3.78
Irrigation	2.52	2.18
Law & Governance	16.33	4.12
Other Humanitarian and Reconstruction Projects	25.65	10.05
Protective Measures	142.67	42.17
Telecommunications	1.54	0.16
Transportation	43.80	11.00
Water & Sanitation	28.92	8.77
Total	\$416.93	\$121.29

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

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding. 3. SIGIR did not receive CERP funding data at a project level this quarter.

TABLE F-9

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

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

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding. 3. SIGIR did not receive CHRRP or IIGF funding data at a project level this quarter.

TABLE F-10

FUNDING STATUS OF THE IRRF 2, AS OF 7/2/2008 (\$ MILLIONS)

SECTOR	ALLOCATED	COMMITTED	OBLIGATED	EXPENDED
Security and Law Enforcement	\$4,967	\$4,945	\$4,944	\$4,865
Electricity Sector	4,188	4,074	4,053	3,857
Oil Infrastructure	1,718	1,597	1,597	1,578
Justice and Civil Society	2,304	2,265	2,256	2,175
Education, Refugees, and Human Rights	460	431	431	407
Roads, Bridges, and Construction	324	313	313	254
Health Care	810	787	778	736
Transportation and Communications	462	458	458	416
Water and Sanitation	2,062	1,975	1,950	1,818
Private Sector Development	838	820	820	814
Administrative Expense	220	218	218	208
Total by Sector	\$18,352	\$17,885	\$17,818	\$17,127
Construction		9,399	9,350	8,876
Non-Construction		7,966	7,948	7,734
Overhead		520	520	517
Total by Program		\$17,885	\$17,818	\$17,127

Source: DoS, Iraq Weekly Status Report, July 2, 2008, p. 19.

Notes: 1. Appendix D of this Report includes a crosswalk between the DoS Iraq Weekly Status Report and SIGIR sectors. 2. Numbers are affected by rounding. 3. Data not formally reviewed or audited. 4. SIGIR did not receive CERP funding data at a project level this quarter.

Table F-11

APPENDIX F

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2005), AS OF 7/9/2008 (\$ MILLIONS)

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$ 632.46	\$ 627.82	\$ 615.89
Infrastructure	1,100.44	1,065.40	1,055.57
Equipment and Transportation	1,376.00	1,370.49	1,344.44
Training and Operations	131.10	130.90	128.45
Interior Forces			
Sustainment	248.00	242.40	236.16
Infrastructure	426.80	405.40	394.98
Equipment and Transportation	386.90	379.82	367.97
Training and Operations	944.30	937.22	933.16
Other			
Quick Response Fund	145.00	143.46	134.72
Total	\$5,391.00	\$5,302.91	\$5,211.34

Source: OSD, response to SIGIR data call, July 9, 2008.

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding.

TABLE F-12

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2006), AS OF 7/9/2008 (\$ MILLIONS)

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$ 177.79	\$ 177.79	\$ 176.31
Infrastructure	777.58	686.27	588.67
Equipment and Transportation	599.67	598.15	512.09
Training and Operations	17.43	17.18	16.93
Interior Forces			
Sustainment	149.51	149.24	141.02
Infrastructure	475.51	469.80	339.49
Equipment and Transportation	495.98	496.03	359.80
Training and Operations	208.12	207.84	205.53
Other			
Quick Response Fund	30.00	29.07	26.75
Detainee Operations	72.21	72.18	60.40
Prosthetics Clinic	3.20	3.20	2.57
Total	\$3,007.00	\$2,906.75	\$2,429.56

Source: OSD, response to SIGIR data call, July 9, 2008.

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding.

TABLE F-13

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2007), AS OF 7/9/2008 (\$ MILLIONS)

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$ 889.00	\$ 815.07	\$ 475.45
Infrastructure	1,080.00	802.01	280.74
Equipment and Transportation	1,511.00	1,125.36	695.66
Training and Operations	78.30	50.21	42.00
Interior Forces			
Sustainment	127.00	86.92	51.32
Infrastructure	430.00	269.31	31.74
Equipment and Transportation	464.00	252.46	31.79
Training and Operations	552.50	519.50	509.55
Other			
Quick Response Fund	140.00	99.01	81.92
Other Support	73.00	59.41	56.17
Detainee Operations	38.00	35.78	23.24
Prosthetics Clinic	4.00	3.31	2.72
Disarmament, Demobilization, and Reintegration	155.50	27.57	2.17
Total	\$5,542.30	\$4,145.92	\$2,284.47

Source: OSD, response to SIGIR data call, July 9, 2008.

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding.

TABLE F-14

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2008), AS OF 7/9/2008 (\$ MILLIONS)

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Infrastructure	\$ 298.50	\$ 56.09	-
Equipment and Transportation	535.00	1.71	-
Training and Operations	49.70	-	-
Interior Forces			
Sustainment	20.00	7.27	-
Infrastructure	110.00	-	-
Equipment and Transportation	20.00	-	-
Training and Operations	200.00	180.00	-
Other			
Quick Response Fund	35.00	3.87	-
Detainment Centers Iraqi Corrections Officers	55.40	1.11	-
Theater Internment Facilities Reintegration Center	96.40	-	-
Rule of Law Complexes	80.00	7.09	-
Total	\$1,500.00	\$257.14	-

Source: OSD, response to SIGIR data call, July 9, 2008.

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding.

TABLE F-15

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2006), AS OF 6/30/2008 (\$ MILLIONS)

TRACK	FY 2006 STATE			FY 2006 SUPPLEMENTAL		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects				\$315.00	\$237.49	\$121.13
Infrastructure Security Protection (Oil, Water, and Electric)				217.00	176.55	99.54
Local Governance Program				155.00	155.00	125.44
Community Action Program				45.00	45.00	45.00
Community Stabilization Program				135.00	135.00	135.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$5.00	\$5.00	\$5.00	5.00	5.00	5.00
Subtotal	5.00	5.00	5.00	872.00	754.04	531.11
Economic Track						
Operations and Maintenance Sustainment				285.00	274.28	223.82
Plant-Level Capacity Development and Technical Training				51.97	36.34	29.78
Subtotal				336.97	310.62	253.60
Political Track						
Democracy and Civil Society	55.40	25.00	20.82			
National Capacity Development (USAID)				60.00	60.00	60.00
Ministerial Capacity Development (ITAO)				45.00	37.31	20.75
Refugee Assistance				50.00	50.00	27.40
Regime Crimes Liaison Office				33.00	33.00	22.80
Democracy Funding for IRI, NDI, NED				25.00	25.00	22.92
Policy, Subsidy, Legal, and Regulatory Reforms				20.00	20.00	20.00
Civil Society, ADF, IFES				18.00	18.00	14.34
Civil Society, IREX				3.00	3.00	2.54
USIP				4.00	4.00	4.00
Subtotal	55.40	25.00	20.82	258.00	250.31	194.75
Grand Total	\$60.40	\$30.00	\$25.82	\$1,466.97	\$1,314.97	\$979.46

Sources: ITAO, Response to SIGIR data call (1/4/2008); DoS, Section 2207 Report, October 2007; GRD, Response to SIGIR Data Call (7/2/2008); USAID, Responses to SIGIR Data Call (6/29/2008 and 7/17/2008); ITAO, Essential Indicators Report (7/10/2008); ITAO Response to SIGIR Data Call (6/29/08)

Notes: 1. Data not formally reviewed or audited. 2. Figures may not total correctly due to rounding.

TABLE F-16

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2007), AS OF 6/30/2008 (\$ MILLIONS)

TRACK	FY 2007 SUPPLEMENTAL			FY 2007 CR		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects	\$385.00	\$103.56	\$15.73			
PRT/QRF (DoS)	32.00	20.91	13.83			
PRT/QRF (USAID)	100.00	100.00	11.84			
Local Governance Program	96.50	96.50	41.87			
Community Action Program	90.00	90.00	46.73			
Community Stabilization Program	354.00	354.00	181.32	\$25.00	\$25.00	\$25.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	5.00	5.00	5.00	5.00	5.00	5.00
Subtotal	1,062.50	769.97	316.32	30.00	30.00	30.00
Economic Track						
Inma	55.00	55.00	5.09	37.50	37.50	23.67
Provincial Economic Growth (PEG)	35.77	35.77	4.54			
Targeted Development Program	57.40	5.53	1.20			
Izdihar	9.23	9.23	7.83	14.60	14.60	14.60
Subtotal	157.4	105.53	18.66	52.10	52.10	38.27
Political Track						
National Capacity Development	144.50	144.50	37.53			
Policy, Subsidy, Legal, and Regulatory Reforms	50.00	50.00	19.08	15.00	15.00	15.00
Civil Society Development	52.05	52.05	0.66	5.21	5.21	0.00
Subtotal	246.55	246.55	57.27	20.21	20.21	15.00
Grand Total	\$1,466.45	\$1,122.05	\$392.25	\$102.31	\$102.31	\$83.27

Sources: GRD, Response to SIGIR Data Call (7/2/2008); ITAO, Essential Indicators Report (7/10/2008); USAID, Responses to SIGIR Data Call (6/29/08 and 7/17/2008); ITAO, Response to SIGIR Data Call (6/29/08);

Notes: 1. Data not formally reviewed or audited. 2. Figures may not total correctly due to rounding.

TABLE F-17

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2008), AS OF 6/30/2008 (\$ MILLIONS)

TRACK	FY 2008		
	ALLOCATED	OBLIGATED	EXPENDED
Security Track			
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$5.00	\$0.00	\$0.00
Subtotal	5.00	0.00	0.00
Political Track			
Iraqi Scholars Program	10.00	0.00	0.00
Subtotal	10.00	0.00	0.00
Totals	\$15.00	\$0.00	\$0.00

Source: OMB, response to SIGIR data call, January 2, 2008

Note: 1. Data not formally reviewed or audited. 2. Figures may not total correctly due to rounding.

TABLE F-18

IRAQ RELIEF AND RECONSTRUCTION FUND APPORTIONMENTS BY AGENCY

This appendix presents a table that details the apportionments of Iraq Relief and Reconstruction Fund (IRRF) allocations of funds by agency. The source of this data is the Office of Management and Budget (OMB) and reflects the latest round of OMB apportionments.

As of June 30, 2008, OMB had apportioned \$18.35 billion of the IRRF to the agencies:

- Department of Defense (DoD), \$13.35 billion (73% of total apportionment)
- U.S. Agency for International Development (USAID), \$3.01 billion (16%)
- Department of State (DoS), \$1.38 billion (8%)

- Department of the Treasury (Treasury), \$0.04 billion (less than 1%)
- U.S. Institute of Peace (USIP), \$0.01 billion (less than 1%)
- Other Iraq Programs, \$0.56 billion (3%)

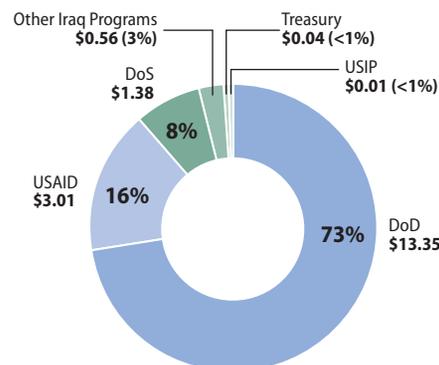
Approximately \$0.097 billion remains unapportioned. Figure G-1 shows OMB-apportioned IRRF funds.

Figure G-1

IRRF 2 OMB APPORTIONED FUNDS

\$ Billions, % of \$18.35 Billion Apportioned

Source: OMB, Response to SIGIR Data Call (6/25/2008)



Note: Numbers are affected by rounding. Approximately \$0.097 billion remains unapportioned.

APPENDIX G

Category	Project Code	ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL			Unapportioned	Comments
		Sept. 07	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date		
Security & Law Enforcement		4,977.326	4,176.776	(5.976)	4,170.801	34.200	-2.200	32.000	763.550	0.300	763.850	0.000	0.000	0.000	0.000	0.000	0.000	4,974.526	(7.876)	4,966.651	10.676	
Law Enforcement		2,270.520	1,513.937	(5.886)	1,508.052	0.000	0.000	0.000	756.500	0.000	756.500	0.000	0.000	0.000	0.000	0.000	0.000	2,270.437	(5.886)	2,264.552	5.968	
Police Training and Technical Assistance	10000	1,789.646	1,033.104	(3.541)	1,029.563	0.000	0.000	0.000	756.500		756.500	0.000	0.000	0.000	0.000	0.000	0.000	1,789.604	(3.541)	1,786.063	3.583	\$210M will be transferred from DoD to INL via 632(b)
Border Enforcement	11000	429.818	429.778	(2.345)	427.433	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	429.778	(2.345)	427.433	2.385	
Facilities Protection Services	12000	51.056	51.056		51.056	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.056	0.000	51.056	0.000	
National Security		2,582.146	2,579.737	(0.090)	2,579.647	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,579.737	(0.090)	2,579.647	2.499	
Iraqi Armed Forces		1,747.785	1,745.436	(0.090)	1,745.346	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,745.436	(0.090)	1,745.346	2.439	
of which:																						
IAF Facilities	20000	727.792	727.513	(0.020)	727.493	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	727.513	(0.020)	727.493	0.299	
IAF Equipment	21000	606.662	604.599	(0.035)	604.564	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	604.599	(0.035)	604.564	2.098	
IAF Operations and Training	22000	413.331	413.324	(0.035)	413.289	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	413.324	(0.035)	413.289	0.042	
Iraqi National Guard		672.351	672.298	0.000	672.298	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	672.298	0.000	672.298	0.053	
of which:																						
Operations and Personnel	23000	224.406	224.402		224.402	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	224.402	0.000	224.402	0.004	
Equipment	24000	88.545	88.540		88.540	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.540	0.000	88.540	0.005	
Facilities	27000	359.400	359.357		359.357													359.357	0.000	359.357	0.043	
Iraqi Security Forces Quick Response Program	26000	162.010	162.003		162.003													162.003	0.000	162.003	0.007	
Nonproliferation, Export Control, and Border Security	9600	7.350			0.000			0.000	7.050	0.300	7.350			0.000			0.000	7.050	0.300	7.350	0.000	
Post Conflict Reintegration (DDR)	08400	2.200	0.000			2.200	-2.200	0.000										2.200	(2.200)	0.000	2.200	
Focused Stabilization	08500	30.000			0.000	30.000		30.000			0.000						0.000	30.000	0.000	30.000	0.000	
Commanders' Humanitarian Relief & Reconstruction	28000	85.110	83.102		83.102	2.000		2.000										85.102	0.000	85.102	0.008	
Justice, Public Safety Infrastructure, and Civil Society		2,319.083	937.191	(9.241)	927.950	969.116	20.000	989.116	372.052	4.800	376.852	0.000	0.000	0.000	10.000	0.000	10.000	2,288.359	15.559	2,303.918	15.165	
Other Technical Investigative Methods	31000	1.200	1.195		1.195	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.195	0.000	1.195	0.005	
Witness Protection Program	30000	36.000	0.999		0.999	0.000		0.000	35.000		35.000	0.000	0.000	0.000	0.000	0.000	0.000	35.999	0.000	35.999	0.001	
Penal Facilities	32000	87.000	86.999	(0.252)	86.747	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	86.999	(0.252)	86.747	0.253	
Reconstruction and Modernization of Detention Facilities	33000	193.200	88.062	(8.864)	79.198	0.000	0.000	0.000	104.564		104.564	0.000	0.000	0.000	0.000	0.000	0.000	192.626	(8.864)	183.762	9.438	DoD/DoS with some 632(b) transfers to DOJ.
Facilities Protection, Mine Removal, Fire Service, and Public Safety Facility and Equipment Repairs		283.710	200.441	(2.061)	198.380	0.000		0.000	83.200	0.000	83.200	0.000	0.000	0.000	0.000	0.000	0.000	283.641	(2.061)	281.580	2.130	
of which:																						
Facilities Repair	13000	85.083	85.080	(2.061)	83.019						0.000							85.080	(2.061)	83.019	2.064	
Fire Service	14000	115.427	115.361		115.361						0.000							115.361	0.000	115.361	0.066	

MILLIONS OF DOLLARS	Project Code	ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL			Unapportioned	Comments
		Sept. 07	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date		
Demining	09500	83.200	0.000		0.000	0.000	0.000	0.000	83.200		83.200	0.000	0.000	0.000	0.000	0.000	0.000	83.200	0.000	83.200	0.000	
Public Safety Training and Facilities	15000	183.653	183.581	(1.172)	182.408	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	183.581	(1.172)	182.408	1.245	
National Security Communications Network	25000	110.400	106.500	3.761	110.261	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	106.500	3.761	110.261	0.139	
Rule of Law	06500	71.154	21.108		21.108	22.000		22.000	28.042		28.042							71.150	0.000	71.150	0.004	
Investigations of Crimes Against Humanity	05000	127.300	97.863		97.863	5.000		5.000	24.400		24.400	0.000	0.000	0.000	0.000	0.000	0.000	127.263	0.000	127.263	0.037	
Judicial Security and Facilities	09000	157.570	150.442	(0.652)	149.790	0.000	0.000	0.000	7.000	0.000	7.000	0.000	0.000	0.000	0.000	0.000	0.000	157.442	(0.652)	156.790	0.780	
Democracy Building Activities	06000	1,027.946	0.000		0.000	912.166	20.000	932.166	89.846	4.800	94.646	0.000	0.000	0.000	0.000	0.000	0.000	1,002.012	24.800	1,026.812	1.134	9/1/2006: \$11.75M moved to "institutional reforms" and "agriculture" to be transferred out to DOE, DOC, DOI, and USDA
Marla Ruzicka Iraq War Victims Fund	06050	29.950	0.000		0.000	29.950		29.950			0.000	0.000	0.000	0.000	0.000	0.000	0.000	29.950	0.000	29.950		Includes \$4.95M statutory transfer from ESF (P.L. 109-102) and \$5M statutory transfer from ESF (P.L. 109-234)
U.S. Institute of Peace (USIP)	07000	10.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.000	0.000	10.000	10.000	0.000	10.000	0.000	
Electric Sector		4,213.292	3,393.347	(14.459)	3,378.888	809.414	0.000	809.414	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4,202.761	(14.459)	4,188.302	24.990	
Generation	40000	1,756.217	1,144.880	(11.164)	1,133.716	604.242		604.242	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,749.122	(11.164)	1,737.958	18.259	
Transmission	41000	1,075.020	1,074.426	(1.701)	1,072.725	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,074.426	(1.701)	1,072.725	2.294	
Network Infrastructure	42000	1,211.479	1,005.899	(1.594)	1,004.305	205.172		205.172	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,211.071	(1.594)	1,209.477	2.002	
Automated Monitoring and Control System	43000	127.000	124.567		124.567	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	124.567	0.000	124.567	2.433	
Security	45000	43.575	43.574		43.574	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.574	0.000	43.574	0.001	
Oil Infrastructure		1,724.700	1,721.705	(3.913)	1,717.792	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,721.705	(3.913)	1,717.792	6.908	
Infrastructure	50000	1,719.200	1,716.206	(3.913)	1,712.292			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,716.206	(3.913)	1,712.292	6.907	6/6: DoD will MIPR \$2M from DOD/PCO to TDA for oil sector study per JEC.
Emergency Supplies of Refined Petroleum Products	51000	5.500	5.500		5.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.500	0.000	5.500	0.000	
Water Resources and Sanitation		2,085.160	1,669.268	(2.635)	1,666.632	395.559	0.000	395.559	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,064.827	(2.635)	2,062.192	22.968	
Public Works Projects		1,724.435	1,329.754	(2.135)	1,327.618	375.589	0.000	375.589	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,705.343	(2.135)	1,703.207	21.228	
Potable Water	60000	1,404.569	1,091.232	(1.575)	1,089.657	295.984		295.984	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,387.216	(1.575)	1,385.641	18.929	
Water Conservation	61000	28.500	28.461		28.461	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	28.461	0.000	28.461	0.039	
Sewerage	62000	280.776	207.060	(0.560)	206.500	72.140		72.140	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	279.200	(0.560)	278.640	2.136	
Other Solid Waste Management	63000	10.590	3.000		3.000	7.466		7.466	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.466	0.000	10.466	0.124	
Water Resources Projects		360.725	339.514	(0.500)	339.014	19.970	0.000	19.970	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	359.484	(0.500)	358.984	1.741	

APPENDIX G

Category	Project Code	ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL				
		Sept. 07	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Unapportioned	Comments
Pumping Stations and Generators	64000	195.304	175.105		175.105	19.970		19.970	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	195.075	0.000	195.075	0.229	
Irrigation and Drainage Systems	65000	7.381	7.381		7.381	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.381	0.000	7.381	0.000	
Major Irrigation Projects	66000	54.323	54.316	(0.094)	54.222	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	54.316	(0.094)	54.222	0.101	
Dam Repair, Rehab, and New Construction	67000	68.817	67.825	(0.214)	67.611	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	67.825	(0.214)	67.611	1.206	
Umm Qasr to Basra Water Pipeline and Treatment Plant	68000	34.900	34.888	(0.192)	34.695	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	34.888	(0.192)	34.695	0.205	
Basra Channel Flushing	69000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Transportation & Telecommunications Projects		463.260	412.334	(1.036)	411.298	47.030	0.000	47.030	2.400	0.930	3.330	0.000	0.000	0.000	0.000	0.000	0.000	461.764	(0.106)	461.658	1.602	
Civil Aviation	70000	89.643	86.312	(1.035)	85.277	0.000	0.000	0.000	2.400	0.930	3.330	0.000	0.000	0.000	0.000	0.000	0.000	88.712	(0.105)	88.607	1.036	
Umm Qasr Port Rehab	71000	43.110	43.110		43.110	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.110	0.000	43.110	0.000	
Railroad Rehab and Restoration	72000	194.515	194.510		194.510	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	194.510	0.000	194.510	0.005	
Iraqi Telecom and Postal Corporation	74000	20.800	20.757		20.757	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	20.757	0.000	20.757	0.043	
Iraqi Communications Systems	76000	46.600	46.592	(0.001)	46.591	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.592	(0.001)	46.591	0.009	
Consolidated Fiber Network	76500	48.592	1.055		1.055	47.030		47.030			0.000			0.000			0.000	48.085	0.000	48.085	0.507	
Iraqi Communications Operations	79000	20.000	19.998		19.998	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	19.998	0.000	19.998	0.002	
Roads, Bridges, and Construction		327.604	304.471	(3.187)	301.285	22.300	0.000	22.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	326.771	(3.187)	323.585	4.020	
Public Buildings Construction and Repair	81000	123.800	116.408		116.408	7.300		7.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	123.708	0.000	123.708	0.092	
Roads & Bridges	82000	203.804	188.063	(3.187)	184.877	15.000		15.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	203.063	(3.187)	199.877	3.928	
Health Care		818.579	730.287	(2.979)	727.308	80.053	0.000	80.053	2.500	0.000	2.500	0.000	0.000	0.000	0.000	0.000	0.000	812.840	(2.979)	809.861	8.718	
Nationwide Hospital and Clinic Improvements	90000	446.900	442.875	(2.979)	439.896	0.000		0.000	1.000	0.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	443.875	(2.979)	440.896	6.004	
Equipment Procurement and Modernization	92000	283.700	246.313		246.313	33.453		33.453	1.500	0.000	1.500	0.000	0.000	0.000	0.000	0.000	0.000	281.266	0.000	281.266	2.434	
Pediatric Facility in Basrah	91000	46.880	0.000	0.000	0.000	46.600		46.600	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.600	0.000	46.600	0.280	
Pediatric Facility in Basrah II	91500	41.099	41.099		41.099													41.099	0.000	41.099	0.000	
Private Sector Development		838.782	20.600	0.000	20.600	399.982	0.000	399.982	11.750	17.228	28.978	10.000	0.000	10.000	0.000	0.000	0.000	820.510	17.228	837.738	1.044	
Expand Network of Employment Centers	01000	8.000	0.000		0.000	8.000		8.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	8.000	0.000	8.000	0.000	
Vocational Training	02001	71.062	0.000		0.000	70.018		70.018	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	70.018	0.000	70.018	1.044	
Business Skills Training	02500	39.950	10.450	0.000	10.450	29.500		29.500										39.950	0.000	39.950	0.000	

MILLIONS OF DOLLARS	Project Code	ExOP	DoD			USAID			DoS			TREASURY			USIP			TOTAL			Unapportioned	Comments
		Sept. 07	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date	Previously Apportioned	3rd Qtr. Revised Action	Total to Date		
Micro-Small-Medium Enterprises	03000	51.550	5.150		5.150	0.000		0.000	0.000	10.500	10.500	10.000	0.000	10.000				41.050	10.500	51.550	0.000	\$25M transferred to USAID DA for OPIC; \$0.9M transferred to DA for OPIC on 12/8.
Institutional Reforms	01500	88.950			0.000	85.000		85.000	3.950		3.950							88.950	0.000	88.950	0.000	
Agriculture	01600	119.028	5.000		5.000	100.000		100.000	7.800	6.228	14.028							112.800	6.228	119.028	0.000	
Market Based Reforms	03500	107.964			0.000	107.464		107.464		0.500	0.500							107.464	0.500	107.964	0.000	
Housing Rehabilitation Grants		0.000									0.000							0.000	0.000	0.000	0.000	
Iraqi Debt Forgiveness	04500	352.278	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	352.278	0.000	352.278	0.000	\$360M transferred to Treasury Debt account (instead of Treasury's IRRF account) 12/8; 1/26: \$7,722,361 back from Treasury from unused debt.
Education, Refugees, Human Rights, Democracy, and Governance		460.654	27.340	0.000	27.340	184.713	13.062	197.775	195.229	11.000	206.229	29.100	0.000	29.100	0.000	0.000	0.000	436.382	24.062	460.444	0.209	
Migration & Refugee Assistance	04000	209.059	0.000	0.000	0.000	85.366		85.366	123.501		123.501	0.000	0.000	0.000	0.000	0.000	0.000	208.866	0.000	208.866	0.193	
Property Claims Tribunal	05500	10.000	0.000	0.000	0.000	0.000	0.000	0.000	10.000		10.000	0.000	0.000	0.000	0.000	0.000	0.000	10.000	0.000	10.000	0.000	
Governance	06700	58.062			0.000	2.100	13.062	15.162	37.900	5.000	42.900							40.000	18.062	58.062	0.000	
Ministerial Capacity Bldg.	06750	22.000	15.000		15.000	5.000		5.000	0.000	2.000	2.000	0.000	0.000	0.000	0.000	0.000	0.000	20.000	2.000	22.000	0.000	
Banking System Modernizations	08000	34.000	0.900		0.900	0.000		0.000	0.000	4.000	4.000	29.100	0.000	29.100			0.000	30.000	4.000	34.000	0.000	
Human Rights	09500	15.625	1.940		1.940	1.485		1.485	12.200		12.200	0.000	0.000	0.000	0.000	0.000	0.000	15.625	0.000	15.625	0.000	
Education	06300	101.908	9.500		9.500	80.763		80.763	11.629		11.629	0.000	0.000	0.000	0.000	0.000	0.000	101.891	0.000	101.891	0.017	
Civic Programs	06600	10.000	0.000	0.000	0.000	10.000	0.000	10.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.000	0.000	10.000	0.000	
USAID Administrative Expenses	99991	36.000				36.000	-0.440	35.560										36.000	(0.440)	35.560	0.440	
Administrative Expenses for CPA Successor	99992	184.510								0.510								184.000	0.510	184.510	0.000	06/13/05: Apportioned via 632(a) \$184M to State D&CP account for follow-on to CPA operating costs, per FY04 supp language.
GRAND TOTAL		18,448.950	13,393.320	(43.426)	13,349.894	2,978.4	30.422	3,008.8	1,347.481	34.258	1,381.739	39.100	0.000	39.100	10.000	0.000	10.000	18,330.446	21.764	18,352.210	96.740	

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING
 Total includes \$4.95 million transferred-in from the Economic Support Fund (ESF) for the Marla Ruzicka Iraq War Victims Fund as required in P.L. 109-102.
 Total includes \$5.0 million transferred-in from the Economic Support Fund (ESF) for the Marla Ruzicka Iraq War Victims Fund as required in P.L. 109-234.

IRAQI FUNDS OBLIGATED FOR RECONSTRUCTION ACTIVITY BY CPA

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 (OFF) funds were all to be deposited in the DFI and managed by CPA.

This appendix responds to Section 3001 (i) (l)(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 \$914.24 million was obligated, and \$904.76 million (nearly 99% of the obligated amount) was expended, as of June 30, 2008. 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 H-1.

SEIZED FUNDS, AS OF 6/30/2008 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Stipend Pay	\$30.84	\$30.84	\$30.84
Salaries – Iraqi National Army	.16	0.00	0.00
Non-ministry Repair	339.44	334.59	325.14
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	.72	.49	.46
Total	\$926.78	\$914.24	\$904.76

Source: DFAS, response to SIGIR data call, July 7, 2008.
Note: Numbers are affected by rounding.

TABLE H-1

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 June 30, 2008, 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 H-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 OFF 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-

VESTED FUNDS, AS OF 6/30/2008 (\$ 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	.14	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	15.42
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	\$1,690.37

Source: DFAS, response to SIGIR data call, July 7, 2008.
 Note: Numbers are affected by rounding.

TABLE H-2

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, as JCC-I/A

stewardship ended and all funds transferred to the GOI in the prior quarter.

Table H-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 June 30, 2008 (unless an alternative date is noted).

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 are affected by rounding.

TABLE H-3

INTERNATIONAL RELIEF AND SUPPORT FOR IRAQ

This appendix provides information on several projects and programs, including:

- U.S. programs and projects aligned with the International Compact goals
- snapshot of top international-donor-funded projects valued at more than \$10 million
- snapshot of donor projects by sector
- summary of donor funding in the International Reconstruction Fund Facility for Iraq (IRFFI)

U.S. PROGRAMS AND PROJECTS ALIGNED WITH THE COMPACT GOALS

SECTION IN THE COMPACT	GOI BENCHMARK	U.S. ASSISTANCE ACTIVITY
4.1.2: Public Financial Management (PFM)	Establish and implement procedures and regulations to improve budget reliability and accountability.	USAID Economic governance II: Facilitating through GFS Chart of Accounts (GFA), FreeBalance (4.7E0), and FMIS.
4.1.2: Public Financial Management (PFM)	Build capacity to comply with the new framework for public procurement.	USAID Tatweer National Capacity Development Program U.S. Embassy ITAO: Support the Procurement Assistance Center (PAC) program, a multi-departmental program funded by ITAO ESF Capacity Development Program (\$7.2 million) and TF-BSO.
4.2.1 Engaging with Civil Society	Adopt and carry out policies to stimulate civil society engagement in reforms.	DoS: IRI and NDI programmatic support to Iraqi civil society organizations (CSOs). DoS/National Endowment for Democracy: Provides funding for Iraqi CSOs. DoS/U.S. Institute of Peace (USIP): Provides funding to implement conflict mitigation and reconciliation programs in Iraq.
4.2.2 Good Governance and Anticorruption	Adopt and implement legislation, regulations, and procedures and strengthen legal and institutional framework for anticorruption.	U.S. Joint Anti-Corruption Working Group U.S. Embassy Anti-Corruption Coordination Office: Liaise/analyze CPI, BSA, and ministerial IGs.
4.2.2 Good Governance and Anticorruption	Undertake specific measures to strengthen the Judiciary.	U.S.: Training/mentoring of HJC security personnel, secure housing and witness facilities, and courthouse security upgrades. USAID Tatweer Project: Building capacity of anticorruption agencies in the GOI, developing civil service reform agenda, and strengthen monitoring and reviewing skills of Inspectors General and Supreme Board of Audit. USAID Local Governance Program II: Improving capacity of practitioners of anticorruption policy and procedures.
4.3.1 Reforming Subsidies	Phase out universal subsidies (see complementary safety net indicators).	USAID: Economic Governance II to establish a tested social safety net (\$7.4 million) to facilitate subsidy.
4.3.2 Private Sector Development and Investment Promotion	Undertake specific measures to design and implement private-sector development policies.	USAID Izdihar Private Sector Development: Providing guide toward structured reforms to stimulate private sector development.
4.3.3 Financial Sector Restructuring	Undertake specific measures to restructure state-owned banks.	U.S. Treasury: Providing bank advice in financial and operational restructure.

U.S. PROGRAMS AND PROJECTS ALIGNED WITH THE COMPACT GOALS

SECTION IN THE COMPACT	GOI BENCHMARK	U.S. ASSISTANCE ACTIVITY
4.3.3 Financial Sector Restructuring	Undertake specific measures to promote private banking.	U.S. Treasury: Institution Interbank Payment System (IPS) in the Central Bank of Iraq.
4.4.1 Delivery of Basic Services	Design and carry out specific policies, including reforms and investments toward achieving the Millennium Development goals.	USAID Economic Governance II Project will be piloting the Social Safety Net.
4.4.1.5 Environment, Water and Sanitation, Housing	Improve institutional capacity to administer environment and natural resources conservation programs.	U.S.: Construction and/or rehab of hundreds of potable water and sewage systems. Capacity development of international and domestic water policies, tariff design and revenue generation, use of GIS analyzing systems, and meteorological monitoring network.
4.4.1.5 Environment, Water and Sanitation, Housing	Undertake specific measures to ensure universal access to services.	U.S.: Completion of phase 1 Strategy for Water/Land resources and development of two water resources management models for MoWR.
4.5.1 Oil and Gas	Undertake specific measures to improve monitoring and execution.	U.S.: Efforts to help the GOI crack down on illicit siphoning/smuggling. U.S. constructing security exclusion zones and modifying procurement regulations through an established Procurement Assistance Center.
4.5.1 Oil and Gas	Implement an adequately funded sector-rehabilitation strategy.	U.S.: Engaged through planning to prepare and transport natural gas to new/existing power plants, complete new U.S.-built power plant, assisting ME in acquiring supplemental funding for power plant infrastructure, and assisting the ME in plant operations and maintenance.
4.6 Agriculture and Water Management Strategy	Increase access to agriculture through financial market reforms.	USAID: Inma AgriCredit Program partnering with local Iraqi banks to extend loans to small/medium-sized agricultural businesses.
4.6 Agriculture and Water Management Strategy	Undertake specific measures to develop an integrated land and water development policy.	USDA: Water and soils management capacity building.
4.6 Agriculture and Water Management Strategy	Improve the institutional and regulatory underpinnings of public agriculture.	USDA: Food for Progress Food Aid Agreement providing feed and proceeds to bolster IPPA.
4.6 Agriculture and Water Management Strategy	Carry out investment plans.	USAID: Inma AgriCredit Program partnering with local Iraqi banks to extend loans to small/medium-sized agricultural businesses.
4.6 Agriculture and Water Management Strategy	Improve delivery of public agricultural services.	USDA Foreign Agriculture Service: Providing agriculture policy guidance through PRTs. U.S.: Training programs providing statistics training. U.S.: FAS and APHIS providing training to Iraqi National Animal Health Program.
4.6 Agriculture and Water Management Strategy	Improve the efficiency of agricultural information services.	USAID: Setting up Agricultural Market Information System to collect and disseminate marketing information.
4.6 Agriculture and Water Management Strategy	Undertake specific measures to rationalize and transition the Public Distribution System to targeting in a way that is integrated with agricultural policies.	U.S. Embassy: Engaged with Ministry of Trade on PDS reform and providing technical assistance to improve purchasing practices.

Source: USAID, response to SIGIR data call, July 15, 2008.
NEA-I, response to SIGIR data call, July 2, 2008.

TABLE I-1

SNAPSHOT OF TOP DONOR-FUNDED PROJECTS (\$ MILLIONS)

DONOR	PROJECT COST (USD)	TITLE	PROJECT IMPLEMENTATION STATUS	SECTOR	PROVINCE
Sweden; World Bank	\$150.00	Electricity Reconstruction Project (rehabilitation of units 2 and 3) of HARTHA power station)	Ongoing	Infrastructure	Basrah
Japan	\$118.71	Construction of a Diesel Power Station (60 MW) in Al-Samawah	Ongoing	Infrastructure	Muthanna
World Bank-ITF	\$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 Yet Started	Education, Science, and Culture	Nationwide
Japan	\$72.22	Supply and Installation of 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-ITF	\$65.00	Emergency Baghdad Water Supply and Sanitation Project	Ongoing	Environment; Housing, Labor, and Social Affairs	Baghdad
United Kingdom	\$62.27	Provision of General Food Baskets to the Iraqi Population. Upgrading Logistics and Communications Capacity	Completed	Agriculture, Food, and Fishing	Nationwide
Total	\$877.85				

Source: GOI, Development Assistance Database, July 14, 2008.

Note: Data not formally reviewed, audited, or verified. Numbers are 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 I-2

SNAPSHOT OF DONOR PROJECTS BY SECTOR

SECTOR	COMMITTED	DISBURSED
Agriculture, Food, and Fishing	\$232,768,838	\$172,284,487
Economic Development	\$195,973,606	\$38,752,901
Education, Science, and Culture	\$339,760,803	\$219,638,807
Energy	\$26,164,177	\$23,333,989
Enterprise and Industry	\$1,051,166	\$10,000
Environment	\$239,299,807	\$153,741,049
Governance and Democracy Development	\$573,127,075	\$393,820,973
Health	\$544,334,346	\$420,122,253
Housing, Labor, and Social Affairs	\$326,287,441	\$221,814,116
Infrastructure	\$1,023,562,444	\$680,939,138
Security	\$183,835,734	\$147,984,746
Unspecified/Unclassified	\$76,531,417	\$42,708,840
Unallocated	\$8,728,247	\$4,756,603
Total	\$3,771,425,101	\$2,519,907,902

Source: GOI, Development Assistance Database, July 14, 2008, www.mop-iraq.org/dad.

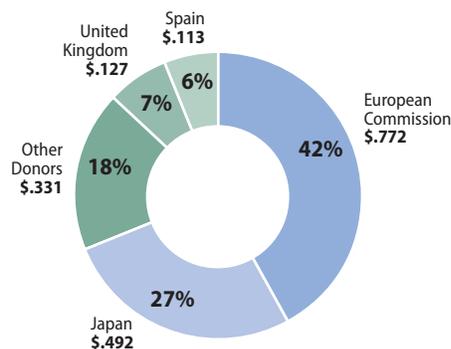
TABLE I-3

Figure I-1

IRRFI SUMMARY OF DONOR FUNDING

\$ Billions, % of \$1.83 Billion

Source: IRRFI, Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund (6/30/2008)



Note: Numbers are affected by rounding. Other donors include Australia, Belgium, Canada, Denmark, Finland, Germany, Greece, Iceland, India, Ireland, Italy, Kuwait, Luxemburg, the Netherlands, New Zealand, Norway, Qatar, Republic of Korea, Sweden, Turkey, and United States.

COMPLETED SIGIR AUDITS

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

- All Completed SIGIR Audits
- Significant Open Recommendations from Prior SIGIR Reports
- All Open Recommendations from Prior SIGIR Reports

ALL COMPLETED SIGIR AUDITS

For a comprehensive list of all SIGIR audits completed, as of July 30, 2008, see Table J-1.

SIGNIFICANT OPEN RECOMMENDATIONS FROM PRIOR REPORTS

SIGIR has identified three audit areas in which implementation of SIGIR's 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:

- the transfer of reconstruction projects to the GOI
- the management of the U.S. Embassy's anticorruption program
- ministerial capacity development

Cognizant U.S. agencies have addressed some of SIGIR's recommendations fully or partially, but other recommendations have not received the necessary management attention. Moreover, the U.S. Embassy did not take a position on the most recent SIGIR recommendations related to transferring assets. Until all of the recommendations are fully addressed, SIGIR remains concerned that assets will be turned over to the GOI

without assurances that they will be maintained. Moreover, the U.S. anticorruption and ministerial capacity-development programs, which are critical to the GOI's long-term development as a functioning democracy, will not be adequately coordinated, managed, and evaluated to achieve maximum benefit.

THE TRANSFER OF RECONSTRUCTION PROJECTS TO THE GOI

In six audit 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.¹

Since 2006, SIGIR has called for all agencies to follow one set of uniform and transparent policies and procedures for asset transfer to eliminate potential GOI confusion in working with various U.S. civilian entities, and to take specific actions to enhance GOI capabilities and willingness to assume responsibility for U.S.-built facilities.

To illustrate, SIGIR recommended in 2006 that the U.S. Ambassador direct the development of a single, uniform process for asset transfers; the assessment of GOI capacity to maintain IRRF-funded projects; and the implementation of a plan with clear goals and objectives for developing the capabilities of the GOI ministries to do so. In April 2008, SIGIR found that the asset transfer program remained in disarray, without consistent policies and procedures or clear lines of authority, responsibility, and accountability. Moreover, the GOI appeared resistant to accept and assume responsibility for U.S.-built facilities. This resulted

in some “unilateral” transfers whereby U.S. officials notified the GOI that henceforth the GOI would be responsible for facility sustainment. However, these unilateral transfers did not provide any assurances that the GOI would accept and maintain the facilities.

Given these conditions, SIGIR again recommended the establishment of a single set of policies, processes, and procedures. Additionally, SIGIR recommended that the Ambassador and Commander, Multi-National Force-Iraq (MNF-I), immediately enter into high-level discussions with the GOI on a memorandum of understanding for the transfer of assets by all reconstruction agencies from all funding sources. The U.S. Ambassador has not responded to the April 2008 recommendations.

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, therefore, 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. For example, SIGIR recommended that the U.S. Ambassador provide the resources to have sufficient oversight over the anticorruption effort to include a high-level Department of State official, and to encourage the GOI to establish working relationships with

regional and international partners.²

Since that first report, SIGIR has monitored U.S. progress in implementing the recommendations. SIGIR found that, as of July 2008, the U.S. Embassy had successfully implemented 5 of SIGIR’s original 12 recommendations, including the 2 discussed above, leaving 7 open recommendations. Still not fully addressed, for example, 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 coordinating group. Moreover, SIGIR’s report this quarter reiterated the need to better plan, coordinate, staff, and fund the effort, and includes additional recommendations.³

DEVELOPMENT OF MINISTERIAL CAPACITY

The inability of GOI ministries to provide the basic services required of national governments has been identified as a critical deficiency. In response, a number of U.S. government agencies have instituted a variety of programs to upgrade the capabilities of staff in GOI ministries. In a 2006 report, however, 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 the lack of one official in charge of the effort. In response, SIGIR made five recommendations to the U.S. Ambassador and the Commanding General, MNF-I, for improvement.⁴

To date, none of the recommendations have

Endnotes

- 1 SIGIR Audit 05-028, “GRD-PCO Management of the Transfer of IRRF-Funded Assets to the Iraqi Government,” January 24, 2006; SIGIR Audit 06-006, “Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government,” April 29, 2006; SIGIR Audit 06-007, “U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government,” April 29, 2006; SIGIR Audit 06-017, “Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government,” July 28, 2006; SIGIR Audit 07-004, “Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq,” July 25, 2007.
- 2 SIGIR Audit 06-021, “Joint Survey of the U.S. Embassy-Iraq’s Anticorruption Program,” July 28, 2006.
- 3 SIGIR Audit 07-007, “Status of U.S. Government Anticorruption Efforts in Iraq,” July 24, 2007; SIGIR Audit 08-008, “U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment is a Key to Success,” January 24, 2008; SIGIR Audit 08-016, “U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan,” April 24, 2008; SIGIR Audit 08-023, “Anticorruption Efforts in Iraq: U.S. and Iraq Take Actions But Much Remains to Be Done,” July 2008.
- 4 SIGIR Audit 06-045, “Capacity of Ministerial Capacity Development in Iraq,” January 30, 2007.

been implemented. SIGIR has not been provided information indicating that these officials have acted on the recommendations to:

- develop an assessment of capacity-development needs in each ministry
- share such needs assessments with involved U.S. organizations
- develop a capacity-development plan with objectives and performance measures
- work with other donors

- assign clear responsibility for the overall U.S. program to one official or organization

ALL OPEN RECOMMENDATIONS FROM PRIOR SIGIR REPORTS

For a comprehensive list of all open recommendations from prior reports, as of July 30, 2008, see Table J-2.

ALL COMPLETED AUDITS BY SIGIR AS OF JULY 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
08-024	7/08	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq
08-023	7/08	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done
08-022	7/08	Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains
08-021	7/08	Comprehensive Plan Needed To Guide the Future of the Iraq Reconstruction Management System
08-020	7/08	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Efforts
08-019	7/08	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
08-018	7/08	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
08-017	4/08	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste
08-016	4/08	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
08-015	4/08	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>
08-014	4/08	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
08-013	4/08	Interim Report on Iraq Reconstruction Contract Terminations
08-012	3/08	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
08-011	4/08	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
08-010	1/08	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
08-009	1/08	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
08-008	1/08	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
08-007	1/08	Efforts to Implement a Financial Management Information System in Iraq
08-006	1/08	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
08-005	1/08	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
08-004	1/08	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center

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ALL COMPLETED AUDITS BY SIGIR AS OF JULY 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
08-003	10/07	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
08-002	10/07	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
08-001	10/07	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
07-016	10/07	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
07-015	10/07	Review of Effectiveness of the Provincial Reconstruction Team Program in Iraq
07-014	7/07	Status of the Provincial Reconstruction Team Program Expansion in Iraq
07-013	4/07	Sustainment of the Advanced First Responder Network (Restricted Distribution)
07-012	4/07	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
07-011	10/07	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
07-010	10/07	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
07-009	7/07	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
07-008	7/07	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities
07-007	7/07	Status of U.S. Government Anticorruption Efforts in Iraq
07-006	4/07	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
07-005	7/07	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
07-004	7/07	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
07-003	7/07	Cost-to-Complete Reporting for Iraq Reconstruction Projects
07-002	4/07	Status of the Advanced First Responder Network
07-001	6/07	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
06-045	1/07	Status of Ministerial Capacity Development in Iraq
06-044	1/07	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
06-043	1/07	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
06-042	1/07	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)
06-040	1/07	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-039	1/07	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
06-038	9/06	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
06-037	9/06	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-036	1/07	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)
06-035	10/06	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor
06-034	10/06	Status of the Provincial Reconstruction Team Program in Iraq
06-033	10/06	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund

ALL COMPLETED AUDITS BY SIGIR AS OF JULY 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
06-032	10/06	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
06-031	10/06	Management of the Iraqi Interim Government Fund
06-030	1/07	Status of Medical Equipment and Other Non-Construction Items Purchase for Primary Healthcare Centers
06-029	1/07	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
06-028	10/06	Review of Administrative Task Orders for Iraq Reconstruction Contracts
06-026	7/06	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
06-025	7/06	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	7/06	Joint Cash Count: Iraq National Weapons Card Program
06-023	7/06	Changes in Iraq Relief and Reconstruction Fund Program Activities—January through March 2006
06-021	7/06	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
06-020	7/06	Review of the Advanced First Responder Network
06-019	7/06	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
06-018	7/06	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	7/06	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-016	4/06	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	4/06	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
06-014	7/06	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
06-013	4/06	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls over the Development Fund for Iraq
06-012	4/06	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central/Falluja
06-011	4/06	Management of the Primary Healthcare Centers Construction Projects
06-010	4/06	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
06-009	4/06	Review of Task Force Shield Programs
06-008	4/06	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
06-007	4/06	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-006	4/06	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-005	4/06	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
06-004	4/06	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005
06-003	4/06	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
06-002	2/06	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund

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ALL COMPLETED AUDITS BY SIGIR AS OF JULY 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
06-001	4/06	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
05-029	1/06	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
05-028	1/06	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government
05-027	1/06	Methodologies for Reporting Cost-to-Complete Estimates
05-026	1/06	Fact Sheet on the Use of the \$50 Million Appropriation To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
05-025	1/06	Management of the Commander's Emergency Response Program for Fiscal Year 2005
05-024	1/06	Management of the Mansuria Electrical Reconstruction Project
05-023	1/06	Management of Rapid Regional Response Program Contracts in South-Central Iraq
05-022	10/05	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
05-021	10/05	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
05-020	10/05	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library
05-019	9/05	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
05-018	10/05	Management of Iraq Relief and Reconstruction Program: Acquisition of Armored Vehicles Purchased through Contract W914NS-05-M-1189
05-017	10/05	Award Fee Process for Contractors Involved In Iraq Reconstruction
05-016	10/05	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
05-015	10/05	Management of Rapid Regional Response Program Grants in South-Central Iraq
05-014	10/05	Management of Commander's Emergency Response Program for Fiscal Year 2004
05-013	9/05	Controls over Equipment Acquired by Security Contractors
05-012	7/05	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance
05-011	7/05	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
05-010	7/05	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	7/05	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
05-008	4/05	Administration of Contracts Funded by the Development Fund for Iraq
05-007	4/05	Administration of Iraq Relief and Reconstruction Fund Contract Files
05-006	4/05	Control of Cash Provided to South-Central Iraq
05-005	4/05	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited
05-004	1/05	Oversight of Funds Provided to the Iraqi Ministries through the National Budget Process
05-003	11/04	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
05-002	10/04	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
05-001	10/04	Coalition Provisional Authority Control of Appropriated Funds
04-013	7/04	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award

ALL COMPLETED AUDITS BY SIGIR AS OF JULY 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
04-011	7/04	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
04-009	7/04	Coalition Provisional Authority Comptroller Cash Management Controls over the Development Fund for Iraq
04-008	7/04	Coalition Provisional Authority Control over Seized and Vested Assets
04-007	7/04	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
04-006	7/04	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
04-005	7/04	Award of Sector Design-Build Construction Contracts
04-004	7/04	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
04-003	6/04	Federal Deployment Center Forward Operations at the Kuwait Hilton
04-002	6/04	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
04-001	6/04	Coalition Provisional Authority Coordination of Donated Funds
Total number of audits: 122		

TABLE J-1

APPENDIX J

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF JULY 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
08-024	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq	07/08	0	0	0
08-023	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done	07/08	3	0	3
08-022	Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains	07/08	0	0	0
08-021	Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System	07/08	3	0	3
08-020	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Management System	07/08	0	0	0
08-019	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.	07/08	3	0	3
08-018	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC	07/08	2	0	2
08-017	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste	4/08	4	0	4
08-016	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan	4/08	0	0	0
08-015	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>	4/08	0	0	0
08-014	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program	4/08	0	0	0
08-013	Interim Report on Iraq Reconstruction Contract Terminations	4/08	0	0	0
08-012	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central	3/08	0	0	0
08-011	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation	4/08	1	0	1
08-010	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006	1/08	0	0	0
08-009	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance	1/08	0	0	0
08-008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success	1/08	0	0	0
08-007	Efforts To Implement a Financial Management Information System in Iraq	1/08	0	0	0
08-006	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	1/08	3	0	3
08-005	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts	1/08	1	0	1
08-004	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center	1/08	1	0	1
08-003	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects	10/07	0	0	0
08-002	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	10/07	6	5	1
08-001	Interim Report on Efforts and Further Action Needed To Implement a Financial Management Information System in Iraq	10/07	3	0	3
07-016	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	10/07	3	0	3
07-015	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	10/07	2	0	2
07-014	Status of the Provisional Reconstruction Team Program Expansion in Iraq	7/07	3	0	3
07-013	Sustainment of the Advanced First Responder Network (Restricted Distribution)	4/07	0	0	0
07-012	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State	4/07	0	0	0
07-011	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	10/07	3	0	3
07-010	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts	10/07	1	0	1
07-009	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract	7/07	0	0	0

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF JULY 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
07-008	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities	7/07	0	0	0
07-007	Status of U.S. Government Anticorruption Efforts in Iraq	7/07	3	0	3
07-006	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006	4/07	3	1	2
07-005	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction	7/07	0	0	0
07-004	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq	7/07	1	0	1
07-003	Cost-to-Complete Reporting for Iraq Reconstruction Projects	7/07	3	0	3
07-002	Status of the Advanced First Responder Network	4/07	0	0	0
07-001	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	6/07	10	6	4
06-045	Status of Ministerial Capacity Development in Iraq	1/07	5	0	5
06-044	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities	1/07	0	0	0
06-043	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements	1/07	0	0	0
06-042	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted/Limited Distribution)	1/07	0	0	0
06-040	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	1/07	0	0	0
06-039	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00	1/07	0	0	0
06-038	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure	9/06	0	0	0
06-037	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	9/06	1	1	0
06-036	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)	1/07	0	0	0
06-035	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	10/06	5	2	3
06-034	Status of the Provincial Reconstruction Team Program in Iraq	10/06	7	6	1
06-033	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	10/06	4	0	4
06-032	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities	10/06	5	0	5
06-031	Management of the Iraqi Interim Government Fund	10/06	4	4	0
06-030	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	1/07	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	1/07	10	8	2
06-028	Review of Administrative Task Orders for Iraq Reconstruction Contracts	10/06	3	3	0
06-026	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	7/06	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	7/06	7	7	0
06-024	Joint Cash Count: Iraq National Weapons Card Program	7/06	0	0	0
06-023	Changes in Iraq Relief and Reconstruction Fund Program Activities—January through March 2006	7/06	0	0	0
06-021	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	7/06	12	5	7
06-020	Review of the Advanced First Responder Network Project	7/06	5	5	0
06-019	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq	7/06	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	7/06	3	0	3

APPENDIX J

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF JULY 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
06-017	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	7/06	6	0	6
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	4/06	0	0	0
06-015	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	4/06	4	4	0
06-014	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)	7/06	7	0	7
06-013	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	4/06	0	0	0
06-012	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central/Falluja	4/06	0	0	0
06-011	Management of the Primary Healthcare Centers Construction Projects	4/06	7	4	3
06-010	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	4/06	1	1	0
06-009	Review of Task Force Shield Programs	4/06	8	8	0
06-008	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central	4/06	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	4/06	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	4/06	1	1	0
06-005	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Controls of the Development Fund for Iraq	4/06	0	0	0
06-004	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005	4/06	0	0	0
06-003	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	4/06	9	7	2
06-002	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	2/06	1	1	0
06-001	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	4/06	3	1	2
05-029	Challenges Faced in Carrying Out Iraq Relief and Reconstruction Fund Activities	1/06	0	0	0
05-028	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	1/06	1	1	0
05-027	Methodologies for Reporting Cost-to-Complete Estimates	1/06	14	12	2
05-026	Fact Sheet on the Use of the \$50 Million Appropriations To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund	1/06	0	0	0
05-025	Management of the Commander's Emergency Response Program for Fiscal Year 2005	1/06	5	3	2
05-024	Management of the Mansuria Electrical Reconstruction Project	1/06	0	0	0
05-023	Management of Rapid Regional Response Program Contracts in South-Central Iraq	1/06	3	3	0
05-022	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	10/05	4	0	4
05-021	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting	10/05	1	1	0
05-020	Management of the Contracts, Grant and Micro-Purchases Used to Rehabilitate the Karbala Library	10/05	7	7	0
05-019	Attestation Engagement Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.	9/05	0	0	0
05-018	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	10/05	5	3	2
05-017	Award Fee Process for Contractors Involved in Iraq Reconstruction	10/05	4	3	1
05-016	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	10/05	6	6	0
05-015	Management of Rapid Response Program Grants in South-Central Iraq	10/05	10	10	0
05-014	Management of Commander's Emergency Response Program for Fiscal Year 2004	10/05	0	0	0

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF JULY 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
05-013	Controls Over Equipment Acquired by Security Contracts	9/05	0	0	0
05-012	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance	7/05	0	0	0
05-011	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	7/05	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	7/05	7	4	3
05-009	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	7/05	0	0	0
05-008	Administration of Contracts Funded by the Development Fund for Iraq	4/05	6	6	0
05-007	Administration of Iraq Relief and Reconstruction Fund Contract Files	4/05	7	7	0
05-006	Control of Cash Provided to South-Central Iraq	4/05	8	8	0
05-005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited	4/05	7	7	0
05-004	Oversight of Funds Provided to the Iraqi Ministries through the National Budget Process	1/05	0	0	0
05-003	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract	11/04	0	0	0
05-002	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	10/04	5	5	0
05-001	Coalition Provisional Authority Control of Appropriated Funds	10/04	0	0	0
04-013	Coalition Provisional Authority Contracting Processes Leading Up To and Including Contract Award	7/04	1	1	0
04-011	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	7/04	4	4	0
04-009	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq	7/04	5	5	0
04-008	Coalition Provisional Authority Control Over Seized and Vested Assets	7/04	3	3	0
04-007	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	7/04	1	1	0
04-006	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts	7/04	0	0	0
04-005	Award Sector Design-Build Construction Contracts	7/04	0	0	0
04-004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	7/04	3	3	0
04-003	Federal Deployment Center Forward Operations at the Kuwait Hilton	6/04	8	8	0
04-002	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq	6/04	0	0	0
04-001	Coalition Provisional Authority Coordination of Donated Funds	6/04	3	3	0
Total			329	213	116

TABLE J-2

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 June 30, 2008.

COMPLETED SIGIR INSPECTIONS (AS OF JUNE 30, 2008)

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Al Shofa Water Facility	Nassriya	\$349	GRS	Local	South
Al Kazim Water Supply	Nassriya	\$493	GRS	Local	South
Nassriya 33-kV Power line	Nassriya	\$1,538	GRS	Local	South
Al Ager Water Compact Unit	Nassriya	\$650	GRS	Local	South
Nassriya Water Treatment Plant	Nassriya	\$277,000	GRD	FluorAMEC	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
Binaslawla Middle School	Erbil	\$602	GRN	Local	North
Nassriya Prison Expansion	Nassriya	\$6,263	GRS	Local	South
Nassriya Prison Follow-up	Nassriya	\$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 (U.S.)	GRN	Tigris Company	North
Repair of the Al-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/Fluor AMEC, LLC	Central

APPENDIX K

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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
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	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

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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	Fluor AMEC	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 – Nassriya	Thi-Qar	\$49,087	GRD-PCO	Parsons Global Services	South
Fire Station–Nassriya	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	South
Riyadh Canal Crossing	Tameem	\$635.5	GRD-PCO	PIJV	North
Zegeton Fatah Canal Crossing	Tameem	\$658.1	GRD-PCO	PIJV	North

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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	Fluor AMEC	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	Fluor AMEC	Central
Al Wathba Water Treatment Plant	Baghdad	\$8,698	PCO	Fluor AMEC	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

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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 Alhajjaj	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alasra Wa Al Mafqodeen	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Al Wasity	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



INDICTMENTS AND CONVICTIONS

As of June 30, 2008, the work of SIGIR investigators has resulted in 16 arrests, 17 indictments, 8 convictions, and more than \$17 million in fines, forfeitures, recoveries, and restitutions.

Five defendants are pending trial in September 2008, and an additional four defendants await

the scheduling of trial dates. For an overview of all of the indictments and convictions resulting from SIGIR investigations, see Table L-1.

INDICTMENTS AND CONVICTIONS

NAME	POSITION	CONTRACTOR/COMPANY AGENCY	CHARGES	DATE OF CONVICTION	SENTENCE	DATE OF SENTENCE
INVESTIGATIONS LED BY SIGIR						
Philip Bloom	Owner	Global Business Group, GBG Holdings & GBG-Logistics Division	Conspiracy, bribery, and money laundering	3/10/2006	46 months in prison; 2 years of supervised release; \$3.6 million in restitution and \$3.6 million in forfeiture, and a \$300 special assessment	2/16/2007
LTC Bruce D. Hopfengardner	Special Advisor to the CPA-SC	U.S. Army Reserves	Conspiracy and conspiring to commit wire fraud and money laundering, and smuggling currency	8/25/2006	21 months in prison, \$144,500 forfeiture, 3 years supervised release, and a \$200 fine	6/25/2007
Steven Merkes	DoD Civilian	U.S. Army Reserves	Accepting illegal gratuities	2/16/2007	12 months and 1 day in prison; \$24,000 in restitution	6/1/2007
Faheem Mousa Salam	Interpreter	Titan Corporation	Violating the FCPA's Anti-Bribery Provisions	8/4/2006	3 years in prison; 2 years of supervised release; 250 hours of community service; and a \$100 special assessment	2/2/2007
Robert Stein	CPA-SC Comptroller and Funding Office	Coalition Provisional Authority	Felon in possession of a firearm, possession of machine guns, bribery, money laundering, and conspiracy	2/2/2006	9 years in prison; 3 years of supervised release; \$3.5 million in restitution, \$3.6 million in forfeiture, and a \$500 special assessment	1/29/2007
Curtis G. Whiteford	Colonel	U.S. Army Reserves	Conspiracy, bribery, and wire fraud	Trial scheduled for September 2008		
Michael B. Wheeler	Lieutenant Colonel	U.S. Army Reserves	Conspiracy, bribery, wire fraud, interstate transportation of stolen property, bulk cash smuggling	Trial scheduled for September 2008		
Debra M. Harrison	Lieutenant Colonel	U.S. Army Reserves	Conspiracy, bribery, money laundering, wire fraud, interstate transportation of stolen property, smuggling cash, preparing false tax return	Trial scheduled for September 2008		
William Driver	(Husband of Debra Harrison)		Money laundering	Trial scheduled for September 2008		
Michael B. Morris	Businessman		Conspiracy, wire fraud	Trial scheduled for September 2008		
INVESTIGATIONS LED BY OTHER AGENCIES						
Jennifer Anjakos	Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$86,557 restitution	9/17/2007
Christopher Cahill	VP, Middle East and India	Eagle Global Logistics, Inc. (EGL)	Major fraud against the United States	2/16/2006	30 months in prison; 2 years supervised release; \$10,000 fine; \$100 assessment (a civil settlement with EGL arising from the same facts resulted in a settlement of \$4 million)	8/30/2006
Lomeli Chavez	Enlisted, Grade E5, Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$28,107 restitution	9/17/2007
Derryll Hollier	Enlisted, Grade E5, Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$83,657.47 restitution	9/19/2007
Shabbir Khan	Director of Operations, Kuwait and Iraq	Tamimi Global Co., Ltd. (subcontractor for KBR)	Paying kickbacks to receive \$21.8M in military subcontracts	6/23/2006	51 months in prison; 2 years supervised release; \$10,000 fine; \$133,860 in restitution; \$1,400 assessment	12/1/2006
Jesse D. Lane	Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy and honest services wire fraud	6/5/2007	30 months prison; \$323,228 in restitution	10/15/2007

INDICTMENTS AND CONVICTIONS

NAME	POSITION	CONTRACTOR/COMPANY AGENCY	CHARGES	DATE OF CONVICTION	SENTENCE	DATE OF SENTENCE
Luis Lopez	Enlisted, Grade E5, Military Reservist	California Army National Guard/223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation; \$100 assessment; \$66,865 restitution	9/17/2007
Anthony J. Martin	Subcontract Administrator	KBR, Inc.	Violation of the Anti-Kickback Act	7/13/2007	1 year and 1 day in prison; 2 years supervised release; and \$200,504 restitution	6/6/2008
Bonnie Murphy	Contracting Officer's Representative (COR)	DoD Defense Reutilization and Marketing Service (DRMS)	Accepting unlawful gratuities	11/7/2006	1 year supervised release; \$1,500 fine	March 2007
Gheevarghese Pappen	Army Corps of Engineers (Civilian Employee, GS-12)	U.S. Army	Soliciting and accepting illegal gratuities	10/12/2006	2 years in prison; \$28,900 in restitution; one year supervised release	1/30/2007
CWO Peleti Peleti, Jr.	Army's Food Service Advisor for Kuwait, Iraq & Afghanistan	U.S. Army	Bribery and smuggling cash	2/9/2007	28 months in prison; \$57,500 fine and forfeiture	2/20/2008
Glenn Powell	Subcontracts Manager	KBR, Inc.	Major fraud and violating the Anti-Kickback Act	8/1/2005	15 months in prison; 3 years supervised release; \$90,973.99 in restitution; \$200 assessment	11/18/2005
Stephen Seamans	Subcontracts Manager	KBR, Inc.	Wire fraud, money laundering, and conspiracy	3/1/2006	12 months and 1 day in prison; 3 years supervised release; \$380,130 in restitution; \$200 assessment	12/1/2006
Kevin A. Smoot	Managing Director	Eagle Global Logistics, Inc.	Violating the Anti-Kickback Act, false statements	7/20/2007	14 months in prison; 2 years supervised release; \$6,000 fine; \$17,964 in restitution	12/18/2007
John Allen Rivard	Major	U.S. Army Reserves	Bribery, conspiracy, money laundering	7/23/2007 (pled guilty)	10 years in prison; 3 years supervised release; \$5,000 fine; \$1 million forfeiture order	10/19/2007
Maj. John Lee Cockerham	Contracting Officer	U.S. Army	Bribery, conspiracy, money laundering	6/24/2008 Guilty plea unsealed		
Melissa Cockerham	(Wife of John Cockerham)	U.S. Army	Conspiracy, money laundering	6/24/2008 Guilty plea unsealed		
Carolyn Blake	(Sister of John Cockerham)		Conspiracy, money laundering	Trial scheduled for October 2008		
Capt. Austin Key	Contracting Officer	U.S. Army	Bribery	12/19/2007 (pled guilty)		
Samir Mahmoud	Employee of U.S. Construction Company		Pled guilty to making false statements during investigation into possible violations of Anti-Kickback Act	11/3/2006 (pled guilty)	1 day credit for time served; 2 years of supervised release	2/2/2007
Ali Hijazi	Kuwaiti Businessman		4 counts of major fraud against the United States and 6 counts wire fraud	Fugitive		
Jeff Alex Mazon	Subcontractor Employee	KBR, Inc.	4 counts of major fraud against the United States and 6 counts wire fraud	Trial date pending		
Zubair Khan	Contractor	Tamini Global Co. Ltd.	Wire fraud, witness tampering, obstruction of justice, and making false statements	Fugitive		
Terry Hall	Contractor	U.S. Army	2 counts of bribery	Trial date pending		
Samir Itani	Owner	American Grocers Inc.	46 counts of false claims and conspiracy	Trial date pending		
Elie Samir Chidiac	Iraq manager	Raman Corporation	Conspiracy and bribery	No trial date		
Raman International Corp.			Conspiracy and bribery	6/3/2008 (pled guilty)		
Joseph Crenshaw	CWO	U.S. Army	Conspiracy	No trial date		
Michael Carter	Project Engineer	Force Protection Industries	Accepting kickbacks	1/25/2008		

INDICTMENTS AND CONVICTIONS

NAME	POSITION	CONTRACTOR/COMPANY AGENCY	CHARGES	DATE OF CONVICTION	SENTENCE	DATE OF SENTENCE
David Ramirez	Contractor	Readiness Management Support LC	Cash smuggling and bank transaction structuring	Trial date pending		
AEY, Inc.	Contractor	AEY, Inc	Conspiracy, major fraud, false statements	Trial date pending		
Efraim Diveroli	Pres/Owner	AEY, Inc	Conspiracy, major fraud, false statements	Trial date pending		
David Packouz	Vice Pres/Director	AEY, Inc	Conspiracy, major fraud	Trial date pending		
Alexander Podrizki	Agent	AEY, Inc	Conspiracy, major fraud	Trial date pending		
Ralph Merrill	Business Associate	AEY, Inc	Conspiracy, major fraud	Trial date pending		
Ail Jabak	Contract Translator	U.S. Army	Conspiracy, money laundering, wire fraud	Trial date pending		
Liberty Jabak	Wife of Ail Jabak	N/A	Conspiracy, money laundering, wire fraud	Trial date pending		
Levonda Selph	Lt. Colonel	U.S. Army	Bribery and conspiracy	6/10/2008 Guilty plea (unsealed)		

TABLE L-1

SUSPENSIONS AND DEBARMENTS

Since December 2005, SIGIR and its partner agencies have worked closely with 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, DoD designated the Department of the Army as the executive agent for contracting support to the Coalition Provisional Authority. As a result, the Army's Suspension and Debarment Authority 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 April 2008 Quarterly Report, the Procurement Fraud Branch has suspended 19 more individuals and companies, bringing the total suspensions to 77. In addition, 8 individuals and companies have been proposed for debarment, bringing the total proposed debarments to 43. Total debarments remain at 25.

For a comprehensive list of suspensions and debarments, see Table M-1.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	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	\$ 113,000	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	\$ 41,311,936.00	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	See case status.	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, 9/29/2005	Allegations of Failure To Perform a Contract	See case status for DXB International.	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, 6/2/2006	Allegations of Bribery of Government Official	No known loss.	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti Company—no DoJ action. 9-month debarment. Case Closed.
Salem, Diaa Ahmen Abdul Latif	Director, Jasmine International Trading and Service Company	Proposed for debarment, 2/27/2006; debarred, 6/2/2006	Allegations of Bribery of Government Official	No known loss.	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. Case Closed.
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	See case status.	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	See case status	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	\$ 2,982,610	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	See case status for Global Business Group S.R.L.	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	\$ 24,000.00	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	\$ 434,348 plus \$ 69,620 worth of weapons	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.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	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	\$ 100,000	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting Trial.
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	\$330,000 plus assorted bribery gifts: weapons, airline tickets and a Cadillac Escalade	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting Trial.
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	\$22,400 cash, \$3,121 investments, Harley-Davidson motorcycle, and GMC Yukon Denali	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 - MNSTC-I	Suspended, 4/13/2006; proposed for debarment, 4/13/2007; debarred, 6/28/2007	Attempted Bribery of Government Official	No known loss.	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	No known loss.	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	No known loss.	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, QHA Mechanical and Electrical Works	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	No known loss.	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	No known loss.	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	No known loss.	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	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	No known loss.	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.

APPENDIX M

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Amro Al Khadra	Manager and Director of Sales, Dan Trading	Proposed for debarment, 11/11/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	No known loss.	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.
Robert Wiesemann, CW2, USA	Contracting Officer, Camp Arifjan, Kuwait	Proposed for debarment, 12/6/2005; debarred 3/6/2006	Allegations of Bribery and Illegal Gratuities	No known loss.	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	\$7,360	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.
Balisi, Anthony O., SSG, USA	Provost, FOB Union III, Iraq, HNB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Unknown	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	Nissan 350z sports car, cash, airline tickets, jewelry, tactical gear, and an offer of employment with co-conspirator's company	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting Trial.
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	Approx. \$28,900 in cash	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	\$380,130	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	No known loss.	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Green Valley Company	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; debarred, 5/18/2007	Allegations of False Claims, False Statements	Allegations of \$1,367,891 in false claims.	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. Case Closed.
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.	\$27,103	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	Loss valued at less than \$1,000.	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.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Lee Dynamics International	MNSTC-I Contractor	Suspended, 7/9/2007 ; 7/1/08 proposed for debarment	Allegations of Bribery of Government Official and Money Laundering	Between \$11,400,000 and \$25,000,000 in government contracts	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. 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.
Lee Defense Services Corporation	Subcontractor and affiliated company, Lee Dynamics International	Suspended, 7/9/2007; 7/1/08 proposed for Debarment	Allegations of Bribery of Government Official and Money Laundering	No known loss.	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Coll. Levonda Selph, USA. Suspended as an affiliated company of Lee Dynamics International and Justin W. Lee.
George H. Lee	Owner, Lee Dynamics International; CEO Starcon, Ltd., LLC	Suspended, 7/9/2007; 7/1/08 proposed for debarment	Allegations of Bribery of Government Official and Money Laundering	See entry for Lee Dynamics International.	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force and guilty plea of Coll. Levonda Selph, USA.
Justin W. Lee	Consultant and Former Marketing Manager, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment 7/1/08	Allegations of Bribery of Government Official and Money Laundering	See entry for Lee Dynamics International	Fact-based proposal fo debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Coll. Levonda Selph, USA.
Oai Lee	Agent, Lee Dynamics International	Suspended, 7/9/2007; proposal for debarment 7/1/08	Allegations of Bribery of Government Official and Money Laundering	See entry for Lee Dynamics International	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	Unknown	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	Unknown	Fact-based proposal for debarment resulting from allegations that post-government employment restrictions for federal employees may have been violated. On January 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-I/A, Baghdad, Iraq	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Allegedly awarded contracts valued at \$1,025,000 .	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 January 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	Accepted \$50,000 payment from CI - Seized by DCIS immediately after receipt. No loss to government..	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.

APPENDIX M

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Cockerham, John L., MAJ, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/15/2007	Allegations of Bribery, Conspiracy and Money Laundering	Approx. \$9,600,000.00 in payments from contractors in Kuwait with an additional \$5,400,000 in payments from contractors expected at the time of his arrest.	Indicted in WD TX 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	Unknown	Indicted in WD TX 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	Unknown	Indicted in WD TX 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	Unknown	Accused of obtaining information in violation of the Procurement Integrity Act to influence the award of convey-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.
Name Withheld	Private Military and Explosive Ordnance Disposal Contractor, MNSTC-I and JCC-II/A	See case status	See case status	See case status.	Show cause letter sent on 9/14/2007 regarding allegations that the company received convey 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	Allegations of False Claims	Unknown	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	Allegations of False Claims	Unknown	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	Unknown	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	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.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Insaat, Yuksel	JCC-1/A Prime Contractor and LOGCAP III Subcontractor	Proposed for debarment, 11/8/2007; Administrative Compliance Agreement, 2/6/2008	Allegations of False Claims	See case status.	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 W52P1J-07-D-0004	Suspended, 3/25/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	\$10,331,736 in contract payments	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	Unknown	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 "Pete" Peleti, CWO, USA	HHC 25th ID, Camp Victory, Iraq	Suspended, 1/31/2007	Allegations of Bribery and Illegal Gratuities	Allegedly received payments valued at \$440,000.00 from contractors.	Allegedly received cash payments in exchange for the award of food service supply contracts to a Kuwaiti-based company.
Jesse D. Lane, Jr.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$160,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Jennifer Anjakos	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Lomeli L. Chavez	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Derryll Hollier	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Luis A. Lopez	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Al Sawari General Trading and Contracting Company	Contractor, ASG Kuwait (Phones, A/C units)	Proposed for debarment, 1/18/2008; debarred, 3/13/2008	Allegations of Non-Performance of Contract Terms and Trafficking in Counterfeit Goods and Services	No loss.	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.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Anthony J. Martin	Subcontract Manager, KBR, Kuwait	Suspended, 7/19/2007	Allegations of Bribery, Illegal Gratuities, and receipt of kickbacks	No loss.	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.
Kevin Andre Smoot	Managing Director, Eagle Global Logistics Services	Suspended, 8/8/2007	Allegations of False Statements, False Claims	Allegedly claimed \$1,141,097 in war risk surcharges	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.
Terry Hall	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.	Unknown	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	See notes	Unknown	Affiliate and Imputee of Terry Hall.
U.S. Eagles Services Corporation	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	Affiliate and Imputee of Terry Hall.
Total Government Allegiance	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	Affiliate and Imputee of Terry Hall.
Bluebridge International Trading and Contracting Company, WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	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	See notes	Unknown	Affiliate and Imputee of Terry Hall.
Trimedpro Project Management	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	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.
Dorothy Ellis	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Unknown	Affiliate of U.S. Eagles Services.
Richard Bruce	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008	See notes	Unknown	Affiliate of Total Government Allegiance.
Maria Rosario Charles	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Unknown	Affiliate of U.S. Eagles Services.
Eddie Pressley	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Unknown	Affiliate of U.S. Eagles Services.
Tina Gayfield	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008	See notes	Unknown	Affiliate of Total Government Allegiance.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Naji, Monther "Mike" Majeed	Sales Manager, Phoenix Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations False Statements	Unknown	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Al Jabawi, Harith "Harry" Najji	Regional Coordinator, Joshua Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations of False Statements	Unknown	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	See notes	Unknown	Affiliate and Imputee of H. Najji and M. Najji.
Joshua Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008	See notes	Unknown	Affiliate and Imputee of H. Najji and M. Najji.
Levonda J. Selph, Colonel, USA (Ret)	Former Contracting Officer, MNSTC-I	Proposed for Debarment, 7/1/2008	Allegations of Conspiracy and Bribery	Unknown	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	Unknown	See entry for George H. Lee.
Stephen Guyon	Managing Partner, Starcon, Ltd LLC	Proposed for Debarment, 7/1/2008	Affiliate of George H. Lee	Unknown	See entry for George H. Lee.
Ali N. Jabak	Former Contractor (Interpreter), Baghdad, Iraq	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	\$595,000.00 in Fraudulently Obtained Funds	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.
Liberty A. Jabak	Owner, Liberty's Construction Company	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	See Entry for Ali N. Jabak.	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 Entry for Ali N. Jabak.	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	No loss.	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."
Mendel Beker	President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	No loss.	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."
Arie Prilik	Vice President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	No loss.	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.
Ally Rudyiy	Director, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	No loss.	See entry for Newcon International.
Stins Coman	Part Owner, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	No loss.	See entry for Newcon International.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Raman International, Inc.	Contractor, Victory Base Complex RCC, Iraq	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Contracts valued in excess of \$687,960.83 and Procurement Sensitive Information.	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 USDC for the WD of OK.
Elie Samir Chidiac	Iraq Country Manager, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	See entry for Raman International, Inc.	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 USDC for the WD of OK.
Mike Atallah	CEO, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	See entry for Raman International, Inc.	Affiliate and Imputee of Raman International and Elie Chidiac.
Marta Atallah	Treasurer, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	See entry for Raman International, Inc.	Affiliate and Imputee of Raman International and Elie Chidiac.
Metin Atilan	Owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	No loss.	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, MNF-I	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	No loss.	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	No loss.	See entry for Metin Atilan.
Theodore Q. Williams	Vice President, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	No loss.	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Ozgen Kacar	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	No loss.	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Mezin Kacar	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	No loss.	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Ayfer Atilan	Manager and Part-owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	No loss.	See entry for Metin Atilan.

TABLE M-1

DETAILED SUMMARY OF OTHER AGENCY OVERSIGHT

This appendix provides summaries of the audits listed in Section 4. All information provided is current as of June 30, 2008.

OTHER AGENCY AUDITS

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

The Department of Defense (DoD) continues to face many challenges in the Global War on Terror (GWOT). The DoD Office of Inspector General (DoD OIG) has identified priorities based on those challenges and has responded by expanding coverage of GWOT operations and DoD OIG's presence in Southwest Asia (SWA). As DoD continues its effort to win the GWOT, DoD OIG will stay focused on issues important to accomplish the mission and ensure that DoD makes efficient use of its resources to support the warfighter. DoD OIG's support to DoD involves a complex operational environment that includes changing requirements and the need for rapid and focused responses to challenging issues. As a result, DoD OIG has established a new component, the Office of Special Plans and Operations (SPO), to provide timely, high-value, high-visibility assessments of challenging management issues, primarily focused on GWOT/SWA, for senior DoD leadership and the Congress. Initially, the SPO team will comprise 20 interdisciplinary staff, evenly divided between civilian and military personnel. Recruitment is underway to add up to an additional 15 personnel by 2009, which will enable at least 3 assessment projects to be managed simultaneously at all times. Currently, SPO has responsibility for the following assessments, in various stages of completion.

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. The comprehensive plan was expanded beyond the statutory mandate to include other functional areas that are germane to supporting Operations Enduring Freedom and Iraqi Freedom, as well as the Global War on Terror, such as financial management and human capital for contract administration.

DoD OIG facilitated the development of the comprehensive audit plan for Southwest Asia, which includes the individual audit plans of DoD OIG, DoS, U.S. Agency for International Development; and SIGIR. It also includes the planned audit work of the Army Audit Agency, 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.

DoD OIG currently has field offices in Qatar, Iraq, Kuwait, and Afghanistan, which enhances DoD OIG's ability to provide audit, inspection, and investigative support to DoD operations in support to GWOT. In addition, DoD OIG has assigned more than 218 personnel to the ongoing coverage of GWOT-related projects and investigations.

The Defense Criminal Investigative Service (DCIS), the law enforcement arm of DoD OIG, continues its support to the activities of the Joint Terrorism Task Forces and Project Shield

STATUS OF DCIS INVESTIGATIONS

INVESTIGATION STATUS	CONFLICT OF INTEREST	COUNTERFEIT	WEAPONS RECOVERY/ SECURITY	FALSE CLAIMS/ STATEMENTS	THEFT/DRUGS	BRIBERY/ CORRUPTION
Open	0	0	0	7	2	3
Closed	2	3	6	2	20	10
Totals	2	3	6	9	22	13

TABLE N-1

America. During this reporting period, DCIS had special agents in Baghdad and Kuwait to target fraud, bribery, kickbacks, and other corruption involving contracting. In addition, DCIS deployed a special agent to Afghanistan to address fraud and corruption in DoD-related contracts. DoD OIG further coordinates DoD GWOT oversight activities through the Southwest Asia Joint Planning Group, which held its fifth meeting in May 2008.

On May 22, 2008, the Deputy Inspector General for Audit testified before the U.S. House of Representatives Committee on Oversight and Government Reform on “Accountability over Several Funds to Support the Iraq War, Including the Iraq Security Forces Fund, the Commander’s Emergency Response Program, and the Seized and Vested Assets of the Iraqi People,” and on April 10, 2008, before the House Armed Services Committee Subcommittee on Air and Land Forces on “DoD Procurement Policy for Body Armor.”

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 on oversight of spending related to Iraq development, DCIS has continued to deploy special agents to Iraq and Kuwait and will deploy two special agents in Afghanistan beginning in summer 2008 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. In addition, an additional special agent has been temporarily deployed to Iraq to support a special cell investigating issues relating to weapons accountability.

DCIS currently has nine open investigations being worked jointly with SIGIR. DCIS has committed four special agents to support operations in Iraq and Kuwait. One case was closed during this period. For details on the DCIS investigations, see Table N-1.

Completed Audits/Reviews

Internal Controls Over Out-of-country Payments

(D-2008-098, ISSUED MAY 22, 2008)

The objective was to determine whether internal controls over payments made in Iraq, Kuwait, and Egypt supporting the Global War on Terror provided reasonable assurance that payments were properly supported and recorded.

The internal controls over commercial payments made by seven Army contingency disbursing stations were inadequate for commercial payment support. This occurred because Army finance personnel did not ensure that payment voucher documentation was available and complete, and finance personnel were not adequately trained. In addition, Army and DFAS internal control responsibilities for commercial payments in contingency operations needed to be clearly defined. As a result, DoD OIG estimated that the Army made \$1.4 billion in commercial payments that lacked the minimum documentation for a valid payment, such as properly prepared receiving reports, invoices, and certified vouchers. DoD OIG also estimated that the Army made an additional \$6.3 billion of commercial payments that met the 27 criteria for payment but did not comply with other statutory and regulatory requirements. These other requirements included taxpayer identification numbers, contact information, and payment terms.

In addition, the DoD 7000.14-R, DoD Financial Management Regulation and Defense Federal Acquisition Regulation Supplement did not contain guidance addressing procedures to be used in a military contingency environment.

The Office of Management and Budget gave DoD discretion in establishing the scope of contingency operations in 5 Code of Federal Regulations 1315 when applying the Prompt Payment Act. However, DoD has not established procedures addressing contingency operations. In addition, DoD needs to obtain clarification on the intent of the Office of Management and Budget regulation. As a result, DoD personnel relied on the requirements of the DoD 7000.14-R, DoD Financial Management Regulation and Defense Federal Acquisition Regulation Supplement for making and processing commercial payments in Iraq and Kuwait.

Also, DoD did not ensure that \$1.8 billion of seized and vested assets payments made to Iraqi representatives were adequately accounted for and auditable, as prescribed by Executive Order 13290. In addition, DoD did not maintain a complete audit trail for \$134.8 million in Commander's Emergency Response Program (CERP) payments made to representatives of foreign governments. DoD did not have policies in place to ensure that finance personnel:

- obtained and maintained documentation supporting the justification and use of seized and vested asset payments
- properly supported and reconciled the payment of CERP funds to Coalition partners

As a result, DoD was unable to provide reasonable assurance that the seized and vested asset funds were accounted for as prescribed and that CERP funds provided to Coalition partners were used for the purposes intended.

Further, the U.S. Army Corps of Engineers

Finance Center has been unsuccessful in its attempts to resolve the \$5.7 million of advanced Iraqi seized and vested asset funds. The Corps Finance Center did not contact the Office of the Under Secretary of Defense (Comptroller) to obtain direction on the disposition of the funds. As a result, the Corps has not made these funds available to pay for Iraqi debts with the U.S. government.

Planning Armor Requirements for the Family of Medium Tactical Vehicles (D-2008-089, ISSUED MAY 9, 2008)

The Army effectively used the operational needs statement process to identify, validate, and fund theater-commander armor-kit urgent needs to support the Global War on Terror because the Army had not completed establishing armor kit requirements through the Joint Capabilities Integration and Development System process. In May 2005, Army Training and Doctrine Command personnel began the Joint Capabilities Integration and Development System process. However, because they had not completed the process, the Army was not able to immediately distribute armor kits to support the increase in the number of troops in January 2007. Further, because they had not completed the process, Army Force Management Support Agency staff did not add armor-kit requirements to the basis-of-issue plan and table of organization and equipment for the family of medium tactical vehicles (FMTV). Therefore, the Army needs to expedite the completion and approval of the capability documents

for the FMTV, add armor requirements to the basis-of-issue plan and table of organization and equipment for FMTVs, and complete an analysis for future distribution of armor kits to enable the Army to more timely fill future warfighter requirements. Additional details in the report are For Official Use Only.

Training Requirements for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom

(REPORT D-2008-078, ISSUED APRIL 9, 2008)

The objective was to determine whether U.S. ground forces supporting Operation Iraqi Freedom (OIF) received training necessary to meet operational requirements. Specifically, DoD OIG determined whether requirements reflect the training necessary in the area of operation. This is the second in a series of reports addressing training requirements for ground forces supporting OIF. U.S. Central Command requires that all personnel deploying in support of Operation Iraqi Freedom be trained in 14 areas, including the defeat of improvised explosive devices, land navigation, and rules of engagement. The Services incorporated the 14 theater-specific training areas into their predeployment and annual training requirements. In addition, the Services effectively used a variety of means, such as lessons learned and input from units, to update predeployment training exercises. As a result, the Services provided realistic, theater-inspired training for units deploying in support of Operation Iraqi Freedom.

**DoD/Department of Veterans Affairs (VA)
Inspectors General Interagency Care
Transition Project
(DOD PROJECT D2006-DIPoE2-0137; DVA
PROJECT 2006-02857-HI-0400, INITIATED JULY
24, 2006, ISSUED JUNE 2008)**

Requested by the Under Secretary of Defense for Personnel and Readiness, DoD OIG and the Department of Veterans Affairs OIG conducted this interagency evaluation of the care transition laws, regulations, and policies. The report recommended process improvements to provide effective, transparent, and expeditious access to health care and other benefits when wounded service members are identified for separation or retirement. The report was published in June 2008 as DoD report number IE-2008-005 and VA report number 06-02857-127.

**Review of Matters Related to the August
28, 2005, Shooting of Reuters Journalists
in Iraq
(2008E001, ISSUED JUNE 4, 2008).**

Reuters complained that a U.S. Army investigation improperly concluded that soldiers acted within the Rules of Engagement (ROE) when they shot and killed one journalist and injured another. DoD OIG concluded that the soldiers acted within the ROE and recommended that the commander take appropriate action with respect to the investigating officer identified as accountable for regulatory deficiencies in his investigation. DoD OIG also recommended that the Commander reinforce through additional train-

ing the importance of properly and thoroughly investigating and documenting reports of non-combatant death and serious injury. Additionally, DoD OIG recommended that Multi-National Force-Iraq (MNF-I) Public Affairs Office contact news media organizations in Iraq and offer to review their emergency response procedures to enable employees to safely respond to encounters with MNF-I when warning and disabling shots may be fired.

**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
(REPORT NO. 08-INTEL-06,
ISSUED JUNE 12, 2008)**

The objective was to respond to direction from the House Appropriations Committee through the Office of the National Counterintelligence Executive to review the U.S. government's Relationship with the Iraqi National Congress. On June 12, 2006, DoD IG published a report on Phase One of the project that responded to questions one and two of the six questions. The Phase Two report responded to questions three through six, all of which were classified. The review also resulted in two classified findings with recommendations for the Under Secretary of Defense for Intelligence and for the Director, Defense Intelligence Agency. Both organizations concurred with the findings and recommendations.

Ongoing Audits**Reach Back Support to Inspectors General of the Iraqi Security Forces (ISF)****(PROJECT NO. D2006-D1POE3-0038, INITIATED 5/17/2006)**

DoD OIG maintained a rear cell to support ongoing ISF Inspectors General-related lessons learned and security ministry IG assessment projects and to respond to assistance requests from the Multi-National Security Transition Command-Iraq (MNSTC-I) transition teams.

During this period, DoD OIG completed the draft report that documents the lessons learned and best practices associated with establishing and developing the Iraqi ministerial IG system. The draft report suggests options that can be considered when developing a viable, sustainable, effective IG system in emerging nations. Moreover, the report recommends concepts, strategies, and practical applications that can be used in other “Stability, Security, Transition, and Reconstruction” operations—in which establishing a federal IG system may be appropriate in nation-building missions. Complementing this effort, the reach back cell also completed the draft report, “Assessment of the DoD Support to the Iraqi Security Forces IG System,” which chronicles the progress in developing the Inspectors General functions for the Ministries of Defense and Interior and the Iraqi Joint Headquarters. Both draft reports are scheduled for release in July 2008.

The rear cell team members also continued to partner with the Joint Forces Command in their efforts to develop an operational level planning

template for an integrated rule-of-law strategy in joint operations. The team facilitated and participated in workshop presentations that considered accountability and oversight planning factors and the potential role of IG systems to promote efficiency, transparency, and ethical governance in developing nations.

Review of Contracting Actions Relating to the Electrocution Death of a U.S. Soldier in Iraq**(D2008-DIPOE2-0196.000, INITIATED 5/12/2008)**

This review was requested by the Deputy Under Secretary of Defense for Acquisition and Technology, in response to a memo from Representative Jason Altmire. The review will examine the relevant facility management, contracting, and maintenance actions before and after the electrocution on January 2, 2008.

Evaluation of Command-directed Administrative Investigations Involving American Service Personnel Actions in Combat Areas that Result in Civilian Personnel Deaths or Serious Injuries**(PROJECT NO. 2008C002, INITIATED 12/13/2007)**

DoD OIG initiated this evaluation to determine whether DoD has effective policies and procedures for command-directed administrative investigations conducted when civilians are killed or seriously injured in a combat area.

Evaluation of DoD Sexual Assault Response in Operations Enduring Freedom and Iraqi Freedom Areas of Operation (PROJECT NO. 2008C003, INITIATED 02/07/2008)

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.

Contract Audit Follow-up Review Related to Iraq Reconstruction Activities (D2008-DIPoAI-0086.000, INITIATED 11/08/2007)

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."

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 (PROJECT NUMBER D2007-DINT01-0092.001, INITIATED 6/14/2007)

The objective is 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.

Audit of the Management of Signals Intelligence Counterterrorism Analysts (PROJECT NUMBER D2007-DINT01-0092.003, INITIATED 8/31/2007)

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.

Accountability of Munitions Provided to the Security Forces of Iraq (D2007-D000IG-0239.000, INITIATED 7/27/07)

The objective is to determine whether accountability and controls over the distribution of conventional military arms and ammunition provided by the United States to the security forces of Iraq and Afghanistan are adequate. Specifically, DoD OIG will determine the effectiveness and efficiency of DoD management of security, accountability and visibility, transportation, storage, contracting support, and host-nation support for the distribution of conventional military arms and ammunition to these security forces. The Assessment Team on Munitions Accountability report was signed by the Inspector General on July 3, 2008, and copies were transmitted to the Secretary, Deputy Secretary, Chairman of the Joint Chiefs, and Under Secretaries for Policy and AT&L for their consideration. The report, which covers logistics sustainability and Foreign Military Sales, in addition to munitions oversight,

includes 47 recommendations; management concurred with 43. Progress has been made implementing all in-country recommendations.

Accountability of Munitions Provided to the Security Forces of Iraq Phase II (PROJECT NO, D2008-D000IG-0141.000, INITIATED 2/13/2008)

DoD OIG began Phase II of the assessment immediately to address three areas:

1. Follow-up on the recommendations made during the initial assessment on munitions accountability and control to determine the status of implementation.
2. Determine whether security assistance processes are responsive to the equipment requirements of the Iraqi Security Forces. Specifically, DoD OIG will examine the organizational structure and processes used to execute security assistance programs during wartime operations and for Foreign Military Sales to Iraq.
3. Assess whether the logistics sustainment base of the Iraqi Security Forces is being effectively developed. This MAT II team follow-up visit to MAT I, led by the Principal Deputy Inspector General, went to Iraq and Afghanistan from April 11 to May 19, 2008, to assess the logistics sustainability, Foreign Military Sales, as well as munitions oversight. The senior U.S. military commanders in both were briefed on the preliminary findings and recommendations, and draft reports are in preparation.

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

(D2008-D000LH-0235.000, INITIATED 6/26/08)

The objective is to determine whether contracting for nontactical vehicles in support of Operation Iraqi Freedom and Operation Enduring Freedom was effective. The audit is being conducted to support the requirements of Public Law 110-181, the FY 2008 National Defense Authorization Act, Section 842, "Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan," January 28, 2008.

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

(D2008-D000FH-0225.000, INITIATED 6/20/08)

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

(D2008-D000CH-0236.000, INITIATED 6/19/08)

The objective is to determine whether the U.S. Army TACOM Life Cycle Management Com-

mand is paying fair and reasonable prices for the High Mobility Multipurpose Wheeled Vehicles (HMMWV) and associated up-armor procured from AM General, LLC.

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

(D2008-D000CE-0221.000, INITIATED 6/9/08)

DoD OIG is performing this audit as a result of a congressional inquiry. The objective is to review 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

(D2008-D000FC-0208.000, INITIATED 6/9/08)

The objective is to determine whether the Department of the Air Force has established adequate controls over its unliquidated obliga-

tions 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 (D2008-D000FJ-0210.000, INITIATED 5/30/08)

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.

Defense Logistics Agency Contracts for Combat Vehicle Parts in Support of the Global War on Terror

(D2008-D000FD-0214.000, INITIATED 5/20/08)

The objective is to determine whether the Defense Logistics Agency used appropriate and effective contracting procedures to provide to customers the combat vehicle parts to support the Global War on Terror. The audit is being conducted to support the requirements of Public Law 110-181, the FY 2008 National Defense Authorization Act, Section 842, “Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan,” January 28, 2008.

Assignment and Training of Contracting Officer's Representatives at Joint Contracting Command-Iraq/Afghanistan (D2008-D000)C-0203.000, INITIATED 5/12/08)

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 (D2008-D000)C-0202.000, INITIATED 5/12/08)

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.

Organic Ship Utilization in Support of the Global War on Terror (D2008-D000)AB-0193.000, INITIATED 4/24/08)

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.

Controls over the Department of the Navy Military Payroll Disbursed in Support of the Global War on Terror (D2008-D000)FC-0189.000 INITIATED 5/3/2008)

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.

Acquisition of Ballistic Glass for the High Mobility Multipurpose Wheeled Vehicle (D2008-D000)CE-0187.000, INITIATED 4/23/08)

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 (D2008-D000)C-0186.000, INITIATED 4/23/08)

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.

Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles

(D2008-D000AE-0174.000, INITIATED 3/10/2008)

The audit was requested by the Assistant Commandant of the Marine Corps in response to allegations of mismanagement regarding identification and fulfillment of a requirement of Mine Resistant Ambush Protected vehicles. The objective is to determine whether the Marine Corps decision-making process responded appropriately and in a timely manner to Urgent Universal Need Statements submitted by field commanders for Mine Resistant Ambush Protected vehicles.

War Reserve Materiel Contract

(D2008-D000CK-0161.000, INITIATED 2/26/2008)

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

(D2008-D000FP-0132.000, INITIATED 2/25/2008)

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.

Air Force Combat Search and Rescue Helicopter

(D2008-D000AB-0133.000, INITIATED 2/19/2008)

The objective is to determine whether changes to Combat Search and Rescue Helicopter Key Performance Parameters were made in accordance with applicable DoD and Air Force acquisition guidelines. Specifically, DoD OIG will determine whether Key Performance Parameters changes were properly designated and appropriately vetted through the Joint Requirements Oversight Council. In addition, DoD OIG will determine whether Key Performance Parameters changes will affect Air Force special operations capabilities in the Global War on Terror.

Price Reasonableness for Contracts at U.S. Special Operations Command

(D2008-D000CG-0123.000, INITIATED 2/7/2008)

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

(D2007-D000LA-0199.002, INITIATED 1/24/2008)

The overall objective is to determine whether controls over Common Access Cards 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 Common Access Cards;

revoke or recover Common Access Cards from contractors in accordance with DoD policies and procedures; and, ensure the proper use of the Common Access Card by contractors.

Equipment Status of Forces Deployed in Support of Operation Iraqi Freedom (D2008-D000LQ-0111.000, INITIATED 1/8/2008)

The overall objective of this joint follow-up review is to determine whether forces deployed to Iraq in support of Operation Iraqi Freedom have the necessary equipment to accomplish their missions, in accordance with mission requirements. The review primarily focuses on both ground and air combat units, but will include the adequacy of pre-position equipment and the sustainability of combat support units. This review is being conducted jointly with the MNF-I Inspector General's Office and possible representatives from the MNF-I or Division Inspector General Offices.

Controls over the Reporting of Transportation Costs in Support of the Global War on Terror (D2008-D000FI-0083.000, INITIATED 12/27/2007)

The objective is to evaluate the effectiveness of controls over the reporting of transportation costs related to Global War on Terror.

Defense Emergency Response Fund for the Global War on Terror (D2008-D000FE-0106.000, INITIATED 12/19/2007)

The objective is to review 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. 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 (D2008-D000LF-0093.000, INITIATED 11/28/2007)

The objective is to evaluate 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 databases. This project is being performed in support of Operation Iraqi Freedom and Operation Enduring Freedom.

Expeditionary Fire Support System and Internally Transportable Vehicle Programs (D2008-D000AB-0091.000, INITIATED 11/27/2007)

DoD OIG initiated the audit in response to a request of the Chairman, Committee on Armed Services, US Senate. The objective is to determine whether contract competition and program administration for the U.S. Marine Corps Expeditionary Fire Support System and Internally Transportable Vehicle are in accordance with the Federal Acquisition Regulation and supporting DoD guidance.

Security over Radio Frequency Identification (D2008-D000AS-0044.000, INITIATED 10/16/2007)

The overall objective is to determine whether DoD implemented security controls to protect radio frequency identification information. Specifically, DoD OIG will assess the implementation and effectiveness of those security controls over the information.

Small Arms Ammunition Fund Management in Support of the Global War on Terror (D2008-D000FJ-0014.000, INITIATED 10/11/2007)

The objective is to determine whether the military departments properly managed small arms ammunition funds in support of GWOT. Specifically, DoD OIG will determine whether financial management officials fully supported and properly incurred obligations and expenditures.

DoD OIG will also determine whether funds for small arms ammunition were accurately recorded in financial systems for reporting to the Office of the Secretary of Defense.

Contracts for Supplies Requiring Use of Radio Frequency Identification (D2008-D000AS-0022.000, INITIATED 10/5/2007)

The objective is to determine whether DoD Components are complying with policies on radio frequency identification. Specifically, DoD OIG will determine whether DoD Components have prepared and implemented plans to use radio frequency identification. Additionally, DoD OIG will assess whether DoD contracts issued since January 1, 2005, include requirements for using passive and active radio frequency identification tags and whether contractors are complying with those requirements.

Payments for Transportation Using PowerTrack® (D2008-D000FJ-0006.000, INITIATED 9/20/2007)

The objective is to determine whether DoD established adequate control procedures over transportation payments made using PowerTrack® and payments made to U.S. Bank for PowerTrack® services. On June 19, 2008, DoD OIG issued a draft report and expects to publish the final report during the fourth quarter of FY 2008.

Internal Controls and Data Reliability in the Deployable Disbursing System

**(D2007-D000FL-0252.000,
INITIATED 8/31/2007)**

The objective is to determine whether internal controls over transactions processed through the Deployable Disbursing System are adequate to ensure the reliability of the data processed. The audit will include financial information processed by disbursing stations supporting GWOT and DoD OIG will also follow up on work completed during the audit of “Internal Controls Over Out-of-Country Payments.”

Summary of Issues Impacting Operations Iraqi and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007

**(D2007-D000XA-0249.000,
INITIATED 8/22/2007)**

The objective is to summarize contract, funds management, and other accountability issues identified in audit reports and testimonies that discuss mission-critical support to Operations Iraqi and Enduring Freedom.

Defense Hotline Allegations Concerning Contracts Issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division

**(D2007-D000CK-0256.000,
INITIATED 8/17/2007)**

The objective is to review allegations to the Defense Hotline concerning contracts issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Arma-

ments, Ground Systems Division. Specifically, DoD OIG will determine whether contract award and administrative procedures were in compliance with federal and DoD policy. On March 21, 2008, DoD OIG issued a draft report and expects to publish the final report during the fourth quarter of FY 2008.

Controls over the Contractor Common Access Card Life Cycle

**(D2007-D000LA-0199.001,
INITIATED 8/14/2007)**

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

End-use Monitoring of Defense Articles and Services Transferred to Foreign Customers

**(D2007-D000LG-0228.000,
INITIATED 8/6/2007)**

The objective is to review the Golden Sentry Program, which monitors how foreign governments use U.S. defense articles and services, to determine whether the program records and controls transfers of sensitive arms effectively.

**Procurement and Delivery of Joint Service
Armor Protected Vehicles**
(D2007-D000CK-0230.000,
INITIATED 7/13/2007)

The objective is to determine whether the Mine Resistant Ambush Protected vehicle program office is effectively procuring armored vehicles in accordance with the Federal Acquisition Regulation and DoD requirements. Specifically, DoD OIG will review the Mine Resistant Ambush Protected vehicle program administration to determine whether the Program Office is taking appropriate actions to accelerate vehicle delivery to users. In addition, DoD OIG will review the Services' requirements for the Mine Resistant Ambush Protected vehicle and High Mobility Multipurpose Wheeled Vehicles.

**Funds Appropriated for Afghanistan
and Iraq Processed Through the Foreign
Military Trust Fund**
(D2007-D000FB-0198.000,
INITIATED 6/19/2007)

The objective is to determine whether funds appropriated for the security, reconstruction, and assistance of Afghanistan and Iraq and processed through the Foreign Military Sales Trust Fund are being properly managed. Specifically, DoD OIG will determine whether the transfer of appropriated funds from the Army's accounts into the Foreign Military Sales Trust Fund was properly authorized, accounted for, and used for the intended purpose. DoD OIG will also determine whether Foreign Military Financing funds granted to Afghanistan and Iraq are properly accounted for and used for their intended

purpose. In addition, DoD OIG will determine whether the appropriated funds are properly reported in DoD financial reports.

**Operations and Maintenance Funds
Used for Global War on Terror Military
Construction Contracts**
(D2007-D000CK-0201.000,
INITIATED 6/18/2007)

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**
(D2007-D000LD-0129.000,
INITIATED 4/13/2007)

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 the Marine Corps used funds for their intended purpose.

Internal Controls over Navy General Fund, Cash, and Other Monetary Assets Held Outside the Continental United States (D2007-D000FN-0142.000, INITIATED 2/27/2007)

The objective is to determine whether internal controls for Department of the Navy, General Fund, Cash and Other Monetary Assets held outside of the CONUS are effectively designed and operating to adequately safeguard, record, account, and report Cash and Other Monetary Assets. On May 8, 2008, DoD OIG issued a draft report and expects to publish the final report during the fourth quarter of FY 2008.

DoD Training for U.S. Ground Forces Supporting Operation Iraqi Freedom (D2007-D000LH-0108.000, INITIATED 1/5/2007)

The objective is to determine whether U.S. ground forces supporting Operation Iraqi Freedom are receiving training necessary to meet operational requirements. Specifically, DoD OIG will determine whether requirements reflect the training necessary in the area of operation and verify whether ground forces receive required training. In addition, DoD OIG will determine whether training meets the needs of ground forces supporting Operation Iraqi Freedom. Phase I reviewed the use of observers and controllers in preparing Army units for deployment. The final report for Phase I was issued on December 28, 2007. In Phase II, DoD OIG reviewed equipment levels at Combat Training Centers and Mobilization Centers. The Phase II draft report was issued June 9, 2008. In Phase III, DoD OIG reviewed

theater-specific training requirements and how that training was executed at Combat Training Centers. DoD OIG issued the Phase III final report on April 9, 2008.

Hiring Practices Used To Staff the Iraqi Provisional Authorities (D2007-D000LC-0051.000, INITIATED 12/14/2006)

The objective is to evaluate the hiring practices that DoD used to staff personnel to the provisional authorities supporting the Iraqi government from April 2003 to June 2004. Specifically, the audit will determine the process DoD used to assign personnel to the Office of Reconstruction and Humanitarian Assistance and the Coalition Provisional Authority in Iraq.

DoD Use of GWOT Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation (D2006-D000AE-0241.000, INITIATED 8/4/2006)

The objective is to determine the adequacy of DoD financial controls over use of GWOT supplemental funding provided for procurement and research, development, test, and evaluation (RDT&E). DoD OIG will also determine whether the funds were placed on contracts and used for purposes stipulated in the congressionally approved supplemental funding for GWOT. Phase I reviewed the adequacy of Air Force financial controls over the use of GWOT supplemental funding provided for procurement and RDT&E. The final report for Phase I was issued on November 21, 2007. In Phase II, DoD

OIG will determine whether management was effectively preparing the “DoD Supplemental and Cost of War Execution Report” for procurement and RDT&E. In Phase III, DoD OIG will review the adequacy of Army, Navy, Marine Corps, and Defense Agencies’ financial controls over the use of GWOT supplemental funding provided for procurement and RDT&E.

Export Controls over Excess Defense Articles

(D2006-D000LG-0136.000, INITIATED 3/1/06)

The objective is to assess the adequacy of controls over the transfer of excess Defense articles to foreign persons. Specifically, DoD OIG will determine whether transferred property was adequately demilitarized and controlled in accordance with the requirements of the Foreign Assistance Act of 1961 (Public Law 87-195), as amended, and the Arms Export Control Act of 1976 (Public Law 90-269), as amended. DoD OIG issued a draft report on March 14, 2008, and expects to issue a final report in the fourth quarter of FY 2008.

U.S. Government’s Relationship with the Iraqi National Congress

(D2005-DINT01-0122, INITIATED 2/14/2005)

The objective is to respond to direction from the House Appropriations Committee through the Office of the National Counterintelligence Executive to review the U.S. government’s relationship with the Iraqi National Congress. On June 12, 2006, DoD OIG published a report on Phase One of the project. The report on Phase Two is expected to be published during the first quarter of FY 2008.

Reach Back Support to Inspectors General of the Iraqi Security Forces (ISF)

(PROJECT NO. D2006-D1POE3-0038)

With the re-deployment of the two full-time DoD OIG advisors to the Multi-National Security Transition Command-Iraq (MNSTC-I) Transition Teams in Baghdad, DoD OIG maintained a reach back cell to support the ISF Inspectors General.

To capture the lessons learned and best practices from his 40-month assignment assisting the Iraqi IGs, the DoD OIG senior advisor is producing a report (Project Number D2006-DIPOE3-0038.002) that suggests options that can be used to develop a viable, sustainable, effective IG system in emerging nations. Moreover, the report will recommend concepts, strategies, options, and practical applications that can be used in other “Stability, Security, Transition, and Reconstruction (SSTR)” operations where establishing a federal IG system may be appropriate in nation building missions. Complementing this effort, the reach back cell is also completing the draft report, “Assessment of the DoD Support to the Iraqi Security Forces IG System” (Project Number D2006-DIPOE3-0038.001), which will chronicle the progress in developing the inspectors general functions for the Ministries of Defense and Interior and the Iraqi Joint Headquarters and will recommend process improvements.

During this reporting period, the reach back team partnered with the Joint Forces Command and participated in a working group process to develop an operational level planning template for an integrated rule-of-law strategy in joint operations. The team described how an IG

system (federal and military) can be a catalyst for promoting efficiency and ethical governance and for building a culture of transparency and accountability in emerging nations.

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 June 30, 2008.

Iraqi Special Immigrant Visa (SIV) Program (NUMBER 08MERO3002, JUNE 30, 2008)

Objective: Evaluate the timeliness and equity of the various processing and qualification procedures and whether the loss of consular fees adversely affects SIV work.

Findings: DoS effectively met congressional allocations for issuing SIVs to former Iraqi and Afghan interpreters and translators for FY 2006 and FY 2007, and by mid-February 2008 had exceeded the FY 2008 target of 500 applications. Despite meeting numerical allocations, the pressure to quickly process cases resulted in some not receiving the level of scrutiny they should, which in turn resulted in some applicants receiving SIVs who (1) did not meet the program's criteria of working primarily as an interpreter or translator or (2) in the DoS OIG team's opinion appeared to be outside the legislative intent of the program. Thus, a number of SIVs could have been allocated to other qualified applicants. DoS should work with DoD and Homeland Security to define the qualifications of translators and interpreters.

The team notes, however, that consular officers at the time of fieldwork were taking a closer look at applicants' petitions and had returned cases to DHS's U.S. Citizenship and Immigration Services (USCIS) for possible revocation.

Recommendations: The Bureau for Consular Affairs, in coordination with DoD and Homeland Security, should develop and disseminate a clear definition of what constitutes work qualifying an Iraqi as an interpreter/translator.

The Bureau for Consular Affairs should verify staffing and resource needs to meet the expected increase of SIV applications and should request additional funds to sustain staffing and resource needs to efficiently and effectively manage the SIV programs in Iraq.

The Bureau of Population, Refugees, and Migration should verify resource needs to meet the expected increase of SIV applications and should request additional funds to sustain staffing and resource needs to efficiently and effectively manage the SIV programs in Iraq.

The Bureau for Consular Affairs, in coordination with DoD and Homeland Security, should develop and disseminate a clear definition of what constitutes "experienced or is experiencing an ongoing serious threat" as a result of applicant's employment with the U.S. government.

The Bureau for Consular Affairs, in coordination with DoD and Homeland Security, should develop and disseminate a clear definition of what constitutes "faithful and valuable service" for supervisors documenting applicant's performance.

U.S. Refugee Admissions Program (USRAP) for Iraq

(NUMBER 08MERO3001, JUNE 30, 2008)

Objectives: Assess the prospects for meeting program goals, identify impediments to more rapid processing, and assess the effectiveness of the cooperative agreements with overseas processing entities (OPEs). Also, evaluate the coordination among U.S. government agencies on refugee issues

Findings: The U.S. government is on track to meet, and possibly exceed, its goal of resettling 12,000 Iraqi refugees in the United States in FY 2008. As of April 1, 2008, 2,630 Iraqi refugees have arrived in the United States, and another 5,820 have been approved for refugee status but had yet to travel. DoS projects that more than 8,000 Iraqi refugees will be interviewed by Department of Homeland Security Citizen and Immigrant Services (DHS/USCIS) adjudicators for refugee resettlement by June 30, 2008. The average approval rate for a UN High Commissioner for Refugees (UNHCR) referral obtaining U.S. government refugee status in the region is 70%. DoS OIG believes when the 2,630 who have arrived and 5,820 who are approved (but yet to travel) are added to the several thousands of possible new arrivals, the total should meet or exceed the administration's FY 2008 goal of 12,000.

Recommendation: The Bureau of Population, Refugees, and Migration should develop a detailed plan for establishing a refugee processing operation in Baghdad. The plan should include an analysis of a small overseas processing entity operation (4-7) versus a large one (more than 30), taking into consideration (1) the size of the vulnerable refugee population dependent

on Baghdad processing and (2) future funding requirements.

Ongoing Audits

Review of Procurement Competition: New Embassy Compound Baghdad (07AUD3034, INITIATED APRIL 2007)

This audit is in the draft report stage. The objectives are to determine whether the New Embassy Compound contractors were awarded competitively and whether sole-source awards were justified.

Joint Review of Blackwater Contract for Worldwide Personal Protective Services (DOS OIG PROJECT NO. 08-AUD-3016; SIGIR PROJECT NO. 8019, INITIATED MARCH 2008)

Objectives: 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.

Audit of Contract Administration, 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.

Review on the Role, Staffing, and Effectiveness of Diplomatic Security in the Development and Implementation Personal Protective Services (PPS) in Iraq (08MERO3003, INITIATED JUNE 2008)

Objectives: 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, and what mechanisms are in place to ensure personal protective services assets are utilized in an efficient and effective manner.

This project is in the fieldwork stage.

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 (08MERO3004, INITIATED JUNE 2008)

Objectives: Review the current status of implementing recommendations from the Kennedy Report by the three WPPS contractors in Iraq—Blackwater, DynCorp International, and Triple Canopy; conduct an analysis of what recommendations, if any, have not been implemented; review and evaluate DoS tracking of the implementation and effectiveness of the Kennedy Report recommendations.

This project is in the fieldwork stage.

Review of the Activities of DynCorp International and Triple Canopy under the State Department’s Worldwide Personal Protective Service Contracts (WPPS) in Iraq (08MERO3005, INITIATED JUNE 2008)

Objectives: Review the requirements, provisions, and objectives of the contract; the indicators that have been established to measure performance; and how DoS administered the contract to oversee DynCorp International and Triple Canopy’s performance.

This review 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 two audits related to Iraq reconstruction.

Audit of USAID/Iraq’s Marla Ruzicka War Victims Assistance Fund (REPORT NO. E-267-08-002-P, ISSUED APRIL 3, 2008)

This audit was conducted to determine if USAID/Iraq complied with provisions contained in public laws to ensure that funds appropriated for the Marla Fund were used as intended. The audit found that USAID/Iraq was complying with provisions contained in public laws to ensure that funds were used as intended, however there were some areas in which USAID/Iraq could increase the positive impact of the fund.

Marla Fund benefits in Iraq, unlike a similar fund in Afghanistan, were limited to civilians harmed only by U.S. or Coalition forces military operations. Also, Marla Fund projects were not consistently prioritized by all implementing partners within Iraq. One partner concentrated its funding principally on community infrastructure projects rather than families of victims. Furthermore, USAID/Iraq had no plan to ensure the sustainability of assistance to civilian war victims in Iraq after USAID funding ceases.

USAID OIG recommended that USAID/Iraq: Reconsider its practice of limiting Marla Fund beneficiaries to Iraqi civilians who suffered losses caused solely by U.S. and Coalition forces; encourage Marla Fund implementing partners to focus future projects on families in dire need rather than community infrastructure projects; determine whether funds should be reallocated to implementing partners operating in regions in which those funds could be better used; and develop a plan to address the future sustainability of assistance to civilian Iraqi war victims.

Audit of USAID/Iraq's Management of Its Official Vehicle Fleet

**(REPORT NO. E-267-08-003-P,
ISSUED JUNE 24, 2008)**

Since 2003, USAID/Iraq has had responsibility for 188 official vehicles, many of which were armored, with a total acquisition value of approximately \$25.1 million. The audit was conducted to determine whether USAID/Iraq's official vehicle fleet was managed in accordance with USAID's policies and procedures. The audit found that USAID/Iraq managed many aspects of its official vehicle fleet in accordance with

USAID's policies and procedures. USAID/Iraq had taken action to dispose of 99 excess vehicles, but needed to take further action to dispose of as many as 64 additional excess vehicles to reach the optimal number of official vehicles justified by its staffing level. The estimated value of the 64 excess vehicles totaled approximately \$2.2 million as of March 5, 2008. The Office of Inspector General/Iraq made seven recommendations to improve USAID/Iraq's management of its official vehicle fleet, including disposing of excess vehicles, better maintaining of vehicle records, using authorized technicians to replace damaged ballistic glass, and requiring defensive driver and surveillance training.

Ongoing Audits

Audit of USAID/Iraq's Community Action Program

The objective of this audit is to determine whether USAID/Iraq's Community Action Program activities have achieved the planned results and what the impact has been of those results.

USAID/Iraq's Agribusiness Program

The objective of this audit is to determine whether USAID/Iraq's Agribusiness Program has achieved the planned results and the impact of those results.

USAID/Iraq's National Capacity Development Program

The objective of this audit is to determine whether USAID/Iraq's National Capacity Development Program has achieved the planned results and what the impact has been of those results.

Audit of USAID/Iraq's Monitoring and Evaluation Performance Program

The audit has two objectives:

- Is the Monitoring and Evaluation Performance Program, Phase II, producing monitoring and evaluation reports that are timely, relevant, and useful for performance management?
- Is USAID/Iraq using MEPP II program results to manage its portfolio?

DEFENSE CONTRACT AUDIT AGENCY

The Defense Contract Audit Agency's (DCAA's) services 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.

The DCAA plans and performs work on a fiscal year basis. The Table N-2 on the next page shows both the Iraq-related audits closed during FY 2007 and the audits closed and still open in FY 2008, as of June 30, 2008.

U.S. ARMY AUDIT AGENCY

As of June 30, 2008, the U.S. Army Audit Agency (USAAA) had 12 auditors working in Southwest Asia, including 5 in Iraq, 2 in Afghanistan, and 5 in Kuwait.

Completed Audits

Management of Shipping Containers in Southwest Asia/Iraq (AUDIT REPORT A-2008-0098-ALL, APRIL 3, 2008)

At the request of the Office of the Deputy Chief of Staff, G-4, USAAA audited whether Army activities in Iraq maintained adequate visibility over shipping containers located in the Iraq Theater of operations. This report was part of an overall audit of the Management of Shipping Containers in Southwest Asia, which consisted of simultaneous audits occurring in Kuwait, Afghanistan, and CONUS. The audit of selected activities in Iraq determined that visibility issues existed with the data in the Integrated Booking System Container Management Module (IBS-CMM), the automated system used to manage and track shipping containers in the Southwest Asia area of operations. Specifically, key personnel and activities sometimes weren't taking the actions needed to ensure the visibility data was accurate and complete. Actions needed included conducting physical inventories, recording containers properly in the automated system, reporting missing or lost containers, and tracking containers. Without these actions, there was a measurable loss of visibility data that affected command's ability to make sound container management decisions. For example, in the Iraq area of operations, the Army had lost visibility over

DCAA AUDITS RELATED TO IRAQ FOR FY 2007 AND FY 2008

DESCRIPTION OF AUDIT AREA	FY 2007	FY 2008	
	CLOSED	CLOSED	OPEN
Price Proposals (1)	105	40	10
Agreed-upon Procedures Price Proposal (2)	13	0	0
Other Special Requested Audits (3)	71	39	70
Incurred Cost (4)	27	35	117
Labor Timekeeping (5)	60	25	40
Internal Controls (6)	32	18	63
Preaward Accounting Survey (7)	6	4	3
Purchase Existence and Consumption (8)	23	9	24
Cost Accounting Standards (9)	39	31	67
Other (10)	47	35	99
Total	423	236	493

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. Agreed-Upon Procedures Price Proposal – Evaluation of specific areas, including actual labor and overhead rates and/or cost realism analysis, requested by customers in connection with the award of government contracts or subcontracts
3. Other Special Requested Audits – Audit assistance provided in response to special requests from the contracting community based on identified risks
4. Incurred Cost – Audits of costs charged to government contracts to determine whether they are allowable, allocable, and reasonable
5. Labor Timekeeping – Audits to determine if the contractor consistently complies with established timekeeping system policies and procedures for recording labor costs
6. Internal Controls – Audits of contractor internal control systems relating to the accounting and billing of costs under government contracts
7. Preaward Accounting Survey – Preaward audits to determine whether a contractor's accounting system is acceptable for segregating and accumulating costs under government contracts
8. Purchase Existence and Consumption – The physical observation of purchased materials and services and related inquiries regarding their documentation and verification of contract charges
9. Cost Accounting Standards – Audits of Contractor Disclosure Statements and compliance with Cost Accounting Standards
10. 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

TABLE N-2

23,437 containers valued at approximately \$61.8 million.

Overall, these problems occurred because of shortfalls in:

Command emphasis: MNF-I and subordinate activities did not sufficiently emphasize and enforce applicable container management practices and guidance to ensure visibility was maintained over containers in the Iraq area of operations.

Training: The container control officer (CCO) and senior leadership were not provided fundamental container management training specific for operational areas to ensure they

clearly understood their container management responsibilities.

Force structure and capabilities: Container management duties and responsibilities were not owned or controlled by one organization. Instead, multiple commands had responsibilities over containers, which created difficulties in implementing guidance and making changes to improve effectiveness of operations.

Improvements in these key areas were critical to overcoming the challenges associated with managing containers during contingency operations.

Completed Audits (Outside of Theater In Support of OIF/OEF):**Reset Metrics/Field Level Reset
(AUDIT REPORT A-2008-0120-ALM,
APRIL 30, 2008)**

At the request of the Secretary of the Army, USAAA evaluated the adequacy of metrics the Army used to measure the effectiveness of the FY 2007 reset program. This audit report addresses field level reset and is one of a series of four reports.

The field level reset metric was being reported as designed, but it did not measure all the funds the Army applied to field level reset. The metric measured reset success by the number of brigades in progress or completed with field level reset. However, this accounted for only a fraction of the funds the Army obligated for this purpose. Of the \$3.7 billion that the Congress allocated for field level reset, USAAA focused on about \$3.1 billion attributable to ground equipment. The Army reprogrammed some of this funding during the fiscal year, leaving approximately \$2.5 billion for field level reset. Of this amount, the metric failed to measure more than \$1 billion because the funds were used to complete work that was not attributable to specific brigades. Also, the Army report to the Congress did not clarify that a brigade that had completed field level reset sometimes was not ready to deploy because it may have been missing equipment that would be filled from the national equipment pool, new procurement, or other sources.

The Army's procedures for reporting to the Congress the status of brigades undergoing field level reset also needed improvement. U.S. Army

Materiel Command, the activity responsible for preparing this information and forwarding it to DA to include in the congressional report, did not have formalized business rules establishing when a brigade would be reported complete with reset. In addition, its subordinate activity, U.S. Army Sustainment Command, relied on contractor teams to report field level reset status because it could not rely on the information in standard Army systems. However, Sustainment Command did not report these deficiencies to system proponents; thus, it was unlikely that data in those systems would be improved. This was especially important because the new Automated Reset Management Tool, which is intended to be the Army's focal point for reset information, relies heavily on data from those systems.

Although the Army effectively obligated reset funds in a timely manner, it did not monitor execution data at a brigade level. This occurred because the Army allocated field level reset funding by installation instead of brigade, and it had no method for monitoring funding attributable to a specific unit. Often, the amount of funding provided to an installation did not correlate to the number of units reset at that installation. Further, the Army did not have a good historical basis to determine how much it should cost to reset a brigade. This information is crucial in evaluating the efficiency of the Army's field level reset program.

**Operational Loss Requirements
(AUDIT REPORT A-2008-0142-ALM,
MAY 12, 2008)**

During 2002, the Army began experiencing increased equipment losses because of contingency operations in Afghanistan and Iraq. Those losses are replaced through a process of identifying operational losses, reporting them through the chain of command to DA, and programming for their replacement. At the request of the Office of the Deputy Chief of Staff, G-4, USAAA audited the Army's process for identifying operational losses and programming for their replacement in FYs 2007/2008.

USAAA concluded that the process was lengthy and inefficient, units did not comply with guidance, and guidance was unclear or incomplete. For four of the six weapon systems reviewed, the Army took an average of 180 days to identify an operational loss as a requirement for replacement. Reporting delays were inherent in the process, and the Army lacked real-time visibility over equipment losses. In addition, programmed replacements didn't match operational losses because the Army needed to submit requirements without complete data on actual losses. Specifically, requirements submitted for:

- FY 2007 supplemental funding exceeded operational losses for some weapon systems and were understated for others.
- FY 2008 supplemental funding was based on projected losses because of the timing of the requirements request. Requirements were overstated relative to previous losses and developed without a clear methodology or approval for projecting the losses.

For FYs 2005-2008, the Army identified requirements to replace operational losses for the six weapon systems USAAA reviewed totaling 355 aircraft and vehicles. However, the Army identified only 269 equipment losses for these systems from FY 2002 through April 2007. Programmed replacements did not match operational losses. The process, coupled with the two to four year procurement lead-time for end-items, delayed replacements. These delays could lead to a diminished fleet and could negatively affect unit readiness.

The Office of the Deputy Chief of Staff, G-4, recognized it needed improved visibility over equipment losses. In March 2006, the office began a Lean Six Sigma initiative to automate the loss reporting process. The initiative identified improvements to the process, but experienced delays implementing many improvement tasks. Consequently, the process still needs improvement to support readiness in this time of increased operational tempo.

**Accounting for Seized Assets and
Development Fund for Iraq Balances
(AUDIT REPORT A-2008-0109-FFM,
MAY 22, 2008)**

USAAA performed this audit at the request of the Assistant Secretary of the Army, Financial Management and Comptroller (ASA[FM&C]) to determine if residual balances maintained by DA in three deposit fund accounts were reasonable and available for transfer to the GOI. The fund accounts were 21X6095 (Collection for Seized Assets Account), 21X6098 (Disbursement of Seized Assets Account), and 21X6840 (Disburse-

ment of Development Fund for Iraq [DFI]).

USAAA found that the residual balances maintained by DA for the three deposit fund accounts were reasonable; however, the residual balances in the Disbursement of Seized Assets and DFI Accounts were not ready for transfer. Specifically, Third Army and DA did not maintain adequate visibility over the unliquidated obligations (ULO). As a result, the residual balances in the Disbursement of Seized Assets and the DFI Accounts were not yet available for transfer to the GOI.

Procedures were not in place for Third Army and DA to maintain visibility over ULO; rather, theater personnel were contacted to provide information on an as-needed basis. Without information on the ULO status, USAAA was unable to determine the likelihood that these funds were going to be disbursed or estimate when the disbursements would occur. As a result, DA did not know the true status of the accounts and could not make plans to return the funds.

By taking action to develop an Aged ULO Status Report for ULOs, Third Army could provide DA information it needed to develop a plan for returning the residual balances to the GOI.

USAAA also found that ASA(FM&C) maintained funds in each of the three accounts that were not distributed for use to either Third Army or the U.S. Army Corps of Engineers (USACE). This undistributed balance, collectively valued at about \$36.9 million, could be transferred to the GOI pending confirmation from Third Army and USACE fund managers that no foreseeable needs exist.

Reset Metrics/Lessons Learned (AUDIT REPORT A-2008-0160-ALM, JUNE 17, 2008)

This is the final report in a series of four reports addressing the Army's reset metrics. At the request of the Office of the Secretary of the Army, USAAA reviewed procurement, sustainment, and field level reset metrics the Army reported to the Congress. USAAA evaluated the degree to which the metrics demonstrated the positive outcomes associated with FY 2007 Title IX supplemental funding for reset. This report highlights overarching themes noted while conducting the audits.

Although the Army's report to the Congress generally demonstrated the positive effects of the FY 2007 Title IX supplemental funding, the report did not always align resources used with outcomes achieved with those resources. For example, the sustainment level reset workload reported as complete in FY 2007 was oftentimes funded with prior year funds and work funded in FY 2007 was carried forward into FY 2008. If workflow was consistent by type and quantity, the outcomes would be offset, but neither the type nor quantity was consistent. In addition, the field level reset metric did not capture at least \$1.1 billion that was not attributable to a specific brigade. As a result, the report did not provide an accurate perspective of outcomes the Army achieved with the influx of the \$17.1 billion in supplemental funds.

Additionally, the Army chose to submit its report monthly, rather than quarterly as the Congress required. This placed an additional burden on personnel in the field and increased the risk of inaccurate reporting. Further, the Congress

stated that the report should include information on expenditures, but the Army reported only obligations.

The Army's reset metrics are an important tool. The metrics should be accurate and reliable, demonstrating the positive effects of the reset program to the Congress and showing that the Army is efficiently and effectively stewarding reset funds. The Army took many positive actions, both in response to USAAA audit efforts and as a result of its own lessons learned, and it incorporated those changes in its reporting format and reset fragmentary orders. Additionally, the Army established a reset pilot program to improve the reset process and to identify potential enhancements to support the Army Force Generation model.

Time Sensitive Issue/Automatic Reset Induction Overstatement of Field Reset Requirements

(AUDIT REPORT A-2008-0172-ALM, JUNE 24, 2008)

This report provides details of an issue that needed immediate management attention. During the ongoing audit of automatic reset induction (ARI), USAAA identified an error in the FY 2008 budget build process that caused field reset requirements funded with FY 2008 Operations and Maintenance, Army (OMA) reset funds to be overstated.

The Army OMA reset distribution process overstated FY 2008 OMA field reset requirements by about \$27.6 million because the U.S. Army Sustainment Command (ASC) included field requirements for 101 ARI line item numbers

in its submission for the FY 2008 reset requirements budget distribution request. Commands were required to separately designate ARI items in their budget projections. Although personnel in the Office of the Army's Deputy Chief of Staff, G-4 reviewed individual submissions to identify duplicate ARI items, they did not identify the duplication in ASC's submission because it was received too late in the process for a detailed review. Consequently, the submission included requirements at both the depot level and field level for those 101 ARI items. The Office of the Deputy Chief of Staff, G-4 agreed with the USAAA recommendation to use the mid-year FY 2008 budget review process to reallocate the \$27.6 million for other valid reset needs.

Management of Shipping Containers in Southwest Asia/Continental United States (AUDIT REPORT A-2008-0145-ALL, JUNE 25, 2008)

At the request of the Deputy Chief of Staff, G-4, USAAA audited whether the Army activities maintained adequate visibility over shipping containers in CONUS. This report was part of the overall audit of the Management of Shipping Containers in Southwest Asia, which consisted of simultaneous audits occurring in Kuwait, Iraq, and Afghanistan.

The USAAA audit of selected Army depots and installations in CONUS determined that visibility issues existed with the data in the Army's designated container management system—Army Container Asset Management System (ACAMS). However, USAAA found responsible Army personnel sometimes did not take the

needed actions that would result in sufficient visibility over the shipping containers using ACAMS data. Specifically, they did not:

- Account for containers in ACAMS.
- Input maintenance, usage, and status codes in ACAMS.

USAAA also determined that there were instances of duplication in ACAMS, which gave the false impression of a higher number of containers available for distribution.

The problems occurred because Army activities did not have sufficient resources (funding and personnel) to take needed actions to attain a reasonable degree of visibility over shipping containers within their purview. At the activities visited, USAAA found shortfalls with:

container management processing procedures

- ACAMS training
- adequate number of personnel
- DoD biennial inventories
- maintenance inspections and repairs

To gain control over the visibility of shipping containers, the Army must take action by securing funding and putting into practice a container management program. In the absence of the base funding needed to establish visibility and control over containers, visibility over the critical transportation assets will continue to be in question.

Ongoing Audits

Follow-up Audit of Asset Visibility and Container Management

(PROJECT CODE A-2007-ALL-0081.002, INITIATED 2Q/FY07)

Determine if U.S. Central Command implemented agreed-on recommendations and fixed the problems identified in the previous audit report.

Management of Shipping Containers in SWA—Kuwait

(PROJECT CODE A-2007-ALL-0081.003, INITIATED 2Q/FY07)

Determine if the Army maintained adequate visibility over shipping containers to and from the Southwest Asia theater of operations.

Management of Shipping Containers in SWA—Afghanistan

(PROJECT CODE A-2007-ALL-0081.005, INITIATED 2Q/FY07)

Determine if the Army maintained adequate visibility over shipping containers to within and from the Southwest Asia theater of Operations.

Retrograde Operations in SWA/Kuwait

(PROJECT CODE A-2007-ALL-0858.000, INITIATED 3Q/FY07)

1. Determine whether retrograde operations in the Southwest Asia area of operations are managed in an effective and cost-efficient manner.
2. Determine whether adequate accountability and visibility are maintained over retrograded materiel and equipment.

Retrograde Operations in SWA/Kuwait (Rear Support)

(PROJECT CODE A-2007-ALL-0858.001,
INITIATED 4Q/FY07)

1. Determine whether retrograde operations in the Southwest Asia area of operations are managed in an effective and cost-efficient manner.
2. Determine whether adequate accountability and visibility are maintained over retrograded materiel and equipment.

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

(PROJECT CODE A-2007-ALL-0887.002,
INITIATED 4Q/FY07)

Determine if goods and services acquired under contract were properly justified, awarded, and administered.

CID Assist/Government Furnished Equipment - CSSC-K

(PROJECT CODE A-2008-ALL-0201.001,
INITIATED 1Q/FY08)

For the Combat Support Services Contract-Kuwait, issued by the U.S. Army Contracting Command, Southwest-Asia, determine if the government property administrator failed to maintain property accountability to conceal theft and did not deposit checks paid for lost, damaged, or destroyed equipment.

Container Detention Billing for the Global War on Terrorism, Military Surface Deployment and Distribution Command (PROJECT CODE A-2007-ALR-0259.002, INITIATED 2Q/FY08)

Are container detention charges relating to the Global War on Terrorism billed to the responsible activity?

Use of Role Players at Combat Training Centers (CTCs)

(PROJECT CODE A-2007-FFF-0415.000,
INITIATED 2Q/FY07)

1. Is the Army's process for acquiring role-players for the Combat Training Centers effective and efficient?
2. Is the logistical support provided for role-players at the Combat Training Centers consistent and cost-effective?
3. Does the Army adequately manage its role-players at the Combat Training Centers?

Temporary Change of Station Orders and Housing for Mobilized Soldiers

(PROJECT CODE A-2007-FFS-0917.000,
INITIATED 3Q/FY07)

1. Are policy and procedures governing the development of TCS orders adequate to ensure valid travel entitlements and proper authorizations?
2. Are policy and procedures governing the approval for payment of travel vouchers adequate to ensure care and prudent use of travel funds for mobilized soldiers?
3. Do Army installations have sufficient and cost-effective lodging to support soldiers mobilizing to the National Capital Region?

Rapid Fielding Initiative (RFI)

(PROJECT CODE A-2007-ALA-0410.000, INITIATED 4Q/FY07)

Validate RFI requirements; adequate process to resource RFI acquisitions; and plans to institutionalize RFI.

Operational Purchases of IT Equipment, Systems, and Services/Forces Command

(PROJECT CODE A-2005-FFI-0487.000, INITIATED 4Q/FY05)

1. Were controls over operational purchases and leases of information technology and communications equipment, systems, and services by U.S. Army Forces Command (FORSCOM) deploying units effective and operating?
2. Did units use appropriate funding sources for information technology and communications equipment purchases made in support of deployments?

Operational Purchases of IT Equipment, Systems and Services/Iraq and Kuwait

(PROJECT CODE A-2005-FFI-0487.001, INITIATED 3Q/FY06)

Were controls over purchases and leases of information technology and communications equipment, systems, and services in place and operating effectively for units deployed in support of Operation Iraqi Freedom?

Body Armor Requirements

(PROJECT CODE A-2007-FFD-0067.000, INITIATED 2Q/FY07)

1. Has the Army established adequate quantitative requirements for the procurement of body armor?

2. Does the Army have an adequate fielding plan for body armor?

Impact of Mine Resistant Ambush Protected Vehicle Acquisitions on Other Systems

(PROJECT CODE A-2007-ALA-0978.000, INITIATED 4Q/FY07)

Did the Army adequately adjust requirements for new/existing systems impacted by MRAP acquisition?

Automatic Reset Items—Retrograde

(PROJECT CODE A-2008-ALM-0312.000, INITIATED 2Q/FY08)

Is Automatic Reset Induction effectively supporting equipment requirements in the Army Force Generation (ARFORGEN) model?

Contracts for Reset

(PROJECT CODE A-2007-ALM-0306.000, INITIATED 3Q/FY07)

Did the Army have adequate oversight of field-level reset requirements to effectively plan for contract maintenance support?

Army Reserve Premobilization Training

(PROJECT CODE A-2008-FFS-0101.000, INITIATED 2Q/FY08)

1. Are pre-mobilization training requirements adequately identified and executed for the Army Reserve?
2. Are all necessary unit and individual training requirements completed prior to mobilization?
3. Are training requirements maximized at pre-mobilization to minimize post-mobilization training requirements?

**National Guard Premobilization Training
(PROJECT CODE A-2008-FFS-0353.000,
INITIATED 1Q/FY08)**

1. Are pre-mobilization training requirements adequately identified and executed for the Army Reserve?
2. Are all necessary unit and individual training requirements completed prior to mobilization?
3. Are training requirements maximized at pre-mobilization to minimize post-mobilization training requirements?

**Property Book Unit Supply Enhanced,
3d Infantry Division (ID)
(PROJECT CODE A-2008-ALR-0307.000,
INITIATED 2Q/FY08)**

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,
10th Mountain Division
(PROJECT CODE A-2008-ALR-0360.000,
INITIATED 2Q/FY08)**

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 2Q/FY08)**

Determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data.

**Use of Role Players Armywide (less
Combat Training Centers (CTCs)
(PROJECT NUMBER A-2008-FFF-0148.000,
INITIATED 1Q/FY08)**

1. Is the acquisition and use of role-players for training cost-effective?
2. Is the logistical support provided to role-players consistent and cost-effective?
3. Is the oversight and administration of role-player contractors adequate?

**Establishing Rates for Shipping
Containers
(PROJECT CODE A-2007-ALR-0259.001,
INITIATED 3Q/FY07)**

Are customer billing rates for break-bulk and container shipments based on appropriate costs?

**Army Foreign Language
Program—Contracting
(PROJECT CODE A-2007-ZBI-0344.003,
INITIATED 1Q/FY08)**

1. Determine if the Army Foreign Language Program adequately identifies and receives contracted linguists to support mission requirements.
2. Determine if procedures and practices for awarding and justifying language contracts were adequate and in the best interest of the Army.

**DOL Workload Supporting Reset
(PROJECT CODE A-2008-ALM-0311.000,
INITIATED 2Q/FY08)**

Did the Army Garrison have an adequate process in place to identify and meet field-level reset requirements in support of ARFORGEN?

Management of the Prepositioned Fleet at Combat Training Centers

(PROJECT CODE A-2008-FFF-0044.000, INITIATED 2Q/FY08)

1. Are the pre-positioned fleets adequately configured?
2. Are rotational units effectively using the pre-positioned fleets?
3. Are the maintenance costs for the pre-positioned fleets reasonable?

Property Book Unit Supply Enhanced; ACP

(PROJECT CODE A-2008-ALR-0039.000, INITIATED 1Q/FY08)

Determine if units used the Property Book Unit Supply Enhanced system to properly account for equipment and maintain accurate data.

Audit of Army Corps of Engineers Contracting Functions in Iraq (Gulf Region Division)

(PROJECT CODE A-2008-ALL-0318.000, INITIATED 2Q/FY 2008)

The overall objective is to evaluate contracting practices and procedures at the Gulf Region Division. Specific objectives are to determine if:

- contract requirements were correctly identified and resulted in acquisitions that met the needs of the Army
- deliverables were monitored to ensure that products and services were provided in accordance with terms of the contracts
- contract closeout practices for terminated contracts were adequate and in the best interest of the Army

Audit of Government Property Provided to Contractors—Kuwait Base Operations

(PROJECT CODE A-2008-ALL-0204.000, INITIATED 2Q/FY 2008)

This audit evaluates whether the Army has adequate management and visibility over government property provided to contractors for base operations in Kuwait.

Management of Shipping Containers in Southwest Asia

(PROJECT CODE A-2007-ALL-0081.000, INITIATED 4Q/FY 2006)

This audit involves work in the United States, Iraq, Kuwait, and Afghanistan. It evaluates whether:

- shipping containers were adequately managed to ensure accountability and minimize detention charges
- visibility over equipment and supplies transported to, within, and from the theater of operations was adequate
- controls over payments for the use of containers were adequate

Audit of Joint Contracting Command-Iraq—Baghdad

(PROJECT CODE A-2007-ALL-0887.001, INITIATED 4Q/FY 2007)

This audit evaluates whether:

- services acquired under contracts were properly justified and cost-effective
- contracts were properly awarded and administered

Audit of LOGCAP Operations in Support of OIF—Power Generators

(PROJECT CODE A-2007-ALL-0212.001, INITIATED 4Q/FY 2007)

This audit is being performed in Iraq. It evaluates whether contractor-acquired power generators were effectively managed and used under the LOGCAP III Contract.

Audit of U.S. Army Contracting Command Southwest Asia—Kuwait

(PROJECT CODE A-2007-ALL-0329-000, INITIATED 1Q/FY 2007)

This audit evaluates whether contracting operations were effective and performed in accordance with appropriate laws and regulations.

Retrograde Operations in Southwest Asia

(PROJECT CODE A-2006-ALL-0397-000, INITIATED 3Q/FY 2006)

This audit involves work in Iraq and Kuwait. It evaluates the retrograde and redistribution of military property resulting from restructuring military forces and the attendant contractor support.

Accountability of Contractors on the Battlefield

(A-2007-FFS-0553.000, INITIATED 4Q/FY07)

This audit addressed these questions:

1. Has the Army established direct authority and identified the roles and responsibilities for accountability of contractors on the battlefield?
2. Does SPOT provide accurate, complete and relevant information for functional management of deployed Army contractor assets in theater?

3. Are the existing and proposed new processes and procedures for accounting for Army contractors within Iraq and Kuwait adequate?

Audit of Contracting Operations at the Joint Contracting Command—Iraq/Afghanistan—Balad

(A-2008-ALL-0319.000, INITIATED 2Q/FY 2008)

Determine if goods and services acquired under contract were properly justified, awarded, and administered.

Contracting Operations at the Joint Contracting Command—Iraq/Afghanistan—Bagram

(A-2008-ALL-0320.001, INITIATED 2Q/FY 2008)

Determine if goods and services acquired under contract were properly justified, awarded, and administered.

GOVERNMENT ACCOUNTABILITY OFFICE

Completed Reports

Military Operations: Actions Needed To Better Guide Project Selection Commander's Emergency Response Program and Improve Oversight in Iraq (GAO-08-736R, JUNE 23, 2008)

DoD has established broad selection criteria for CERP projects, which gives significant discretion to commanders in determining the types of projects to undertake. CERP is intended to provide commanders a source of funds that allow them to respond to urgent, small-scale humanitarian relief and reconstruction needs that will immediately assist the local Iraqi population. However, DoD guidance provides no definition

for small-scale or urgent, which leaves commanders with the responsibility of developing their own definitions. Commanders typically defined urgent as restoring a basic human need, such as water and electricity, or projects identified by the local Iraqi government as its most pressing requirement for the area. While the majority of CERP projects have cost less than \$500,000, the number of projects costing more than \$500,000 has increased significantly. Some of these projects cost millions of dollars and are estimated to take more than one year to complete. According to DoD officials, factors contributing to the increasing number of CERP projects costing more than \$500,000 include the lack of other available reconstruction money.

DoD officials told GAO that they are satisfied with the broad CERP guidance and that any modification, specifically defining small-scale and urgent, might affect the program's flexibility, which is a large part of what makes it such an attractive tool for commanders to use.

While the MNC-I project approval process provides some oversight, the Army and MNC-I have limited oversight of CERP in Iraq. MNC-I develops implementing guidance for CERP in Iraq and approves all projects costing \$500,000 or more, but has no role in the approval process for projects costing less than \$500,000.

Recommendations: To improve the program and management, GAO recommends that the Secretary of Defense direct the Under Secretary of Defense (Comptroller) to revise DoD's CERP guidance to include:

- definitions of small-scale and urgent
- a requirement that units that execute CERP projects provide project monitoring to ensure

that contractors have met the contract specifications.

Furthermore GAO recommends that the Secretary of Defense develop performance measures or indicators for CERP and use these indicators and other information to evaluate project effectiveness and sustainability as well as the program's budget requests.

In addition, GAO recommends that the Chairman of the Joint Chiefs of Staff direct the Commander of CENTCOM to direct the Commander of MNF-I to take steps to gain greater visibility of projects costing less than \$500,000, such as obtaining and reviewing summary information on the status of projects, completion rates, and impact of projects on the community.

Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Some Gains Made, Updated Strategy Needed (GAO-08-837, JUNE 23, 2008)

Since 2001, the Congress has appropriated about \$640 billion for the Global War on Terror, mostly for operations in Iraq. In January 2007, the President announced The New Way Forward to stem violence in Iraq and enable the GOI to foster national reconciliation. This new strategy established goals and objectives to achieve over 12 to 18 months, or by July 2008.

GAO discusses progress in meeting key goals in The New Way Forward:

- improve security conditions
- develop capable Iraqi security forces
- help the GOI enact key legislation, spend capital budgets, and provide essential services

GAO also discusses U.S. strategies for Iraq. GAO reviewed documents and interviewed officials from U.S. agencies, the UN, and the GOI. GAO also had staff stationed in Baghdad. Since May 2003, GAO has issued more than 130 Iraq-related audits, which provided baseline information for this assessment. GAO prepared this report under the Comptroller General's authority.

Recommendation: GAO recommends that DoD and DoS, in conjunction with relevant U.S. agencies, develop an updated strategy for Iraq that defines U.S. goals and objectives after July 2008 and addresses the long-term goal of achieving an Iraq that can govern, defend, and sustain itself.

DoD and DoS disagreed with this recommendation, stating that The New Way Forward strategy remains valid but the strategy shall be reviewed and refined as necessary. GAO reaffirms the need for an updated strategy given the important changes in Iraq since January 2007. An updated strategy should build on recent gains, address unmet goals and objectives, and articulate the U.S. strategy beyond July 2008.

Ongoing Audits

Status of Economic Support Funds for Iraq (PROJECT NUMBER 320587, INITIATED MARCH 2008)

In FY 2006 and FY 2007, the Congress appropriated more than \$3 billion for the Economic Support Fund (ESF) for Iraq, including funding to support projects in Iraq's provinces. Recent reports show large undisbursed funds in 2007 ESF funds. The report will address the following:

- What is the status of obligations and disbursements for ESF funding for 2006 through 2008,

and how are these funds being used?

- To what extent are DoS and other agencies meeting expected time frames in obligating and proceeding with the projects and other activities funded by ESF?
- Do U.S. agencies face challenges in proceeding with ESF projects and activities; if so what are these challenges?

Contracting in Iraq and Afghanistan (PROJECT NUMBER 120724, INITIATED FEBRUARY 2008)

The Fiscal Year 2008 National Defense Authorization Act directs GAO to report annually on contracts for work performed in Iraq or Afghanistan. This report will address these key questions:

- 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?

Analysis of DoD's Fiscal Year 2008 Costs and Funding for the Global War on Terrorism

(PROJECT NUMBER 351155, INITIATED JANUARY 2008)

As of May 2007, THE Congress had provided about \$542.9 billion to DOD for the Global War on Terrorism (GWOT). GAO's objectives on this engagement are to:

Examine and evaluate data in selected GWOT cost-reporting categories to determine how components are following DoD guidance in identifying and reporting GWOT obligations and the extent of internal controls for GWOT cost reporting.

Evaluate the basis for DoD's FY 2009 GWOT request, to include the guidance and key assumptions used in determining what funding will be required for the fiscal year.

Assess the outlook of DoD's FY 2008 funding and reported obligations for GWOT and how this might impact the potential requirements for FY 2009 GWOT funding.

Staffing of Provincial Reconstruction Teams in Iraq and Afghanistan

(PROJECT NUMBER 320572, INITIATED JANUARY 2008)

Provincial Reconstruction Teams (PRT) in Iraq and Afghanistan have been a key method for the United States to help stabilize and deliver reconstruction assistance to these countries. As a result, the Congress has expressed great interest in assessing whether the staffing of PRTs has been timely and effective. In response to this interest,

GAO will determine:

- how DoS and DoD developed staffing models and requirements for PRTs in Iraq and Afghanistan
- the extent to which DoS, DoD, and other agencies have been able to fully implement the PRT staffing plans
- the funding streams that have been used to support PRT activities

Iraqi Security Forces and the Transfer of Security Responsibilities

(PROJECT NUMBER 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 GOI?
- What factors are contributing or inhibiting progress in both areas?

U.S. and International Assistance for Iraq Refugees and Internally Displaced Persons (PROJECT NUMBER NOT AVAILABLE, INITIATED NOVEMBER 2007)

According to the UN High Commissioner for Refugees (UNHCR), there may be more than four million displaced Iraqis worldwide. The magnitude of refugees and internally displaced persons (IDPs)—comprising nearly 20% of Iraq’s population—represents a growing humanitarian crisis and is potentially destabilizing to Iraq and neighboring countries. Since 2003, the U.S. government has reportedly provided almost \$1 billion for refugees and IDPs. GAO will address these questions:

- What is the nature and extent of U.S. funding for assistance to Iraqi refugees and IDPs?
- What are the goals of U.S. and UN efforts to assist Iraqi refugees and IDPs, and what progress has been made?
- What challenges do the United States and the international community face in the efforts to assist Iraqi refugees and IDPs?

DoD Plans for Unmanned Aircraft (PROJECT NUMBER 351086, INITIATED OCTOBER 2007)

DoD continues to increase its unmanned aircraft systems (UAS). This report will answer the following key questions:

- To what extent has DoD made progress in developing procedures and performance measures for UAS?
- To what extent has DoD developed plans to support its inventory of UAS, and what factors may impact its ability to support these systems?
- What plans does DoD have to integrate addi-

tional UAS into the CENTCOM area of operations, and what factors may limit its ability to fully integrate their capabilities?

- To what extent would an executive agent for UAS address longstanding challenges related to the management of UAS?
- To what extent are current UAS capabilities meeting the needs of combatant commander, and what additional capabilities traditionally created for manned platforms are needed in these systems?

Body Armor Programs and Testing (PROJECT NUMBER 351076, INITIATED AUGUST 2007)

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. These are the key questions of the project:

- To what extent was the Army’s May 2006 test of Pinnacle’s “Dragon Skin” body armor conducted in accordance with established testing processes and procedures?
- Is the Army’s current RFP testing of body armor systems conducted in accordance with established processes and procedures?
- Do current solicitation processes ensure that the most appropriate body armor technologies, including viable new or alternative solutions, are provided to the troops?
- Does DoD have controls in place to ensure that DoD personnel adhere to relevant policies and guidance regarding use of body armor?

Use of Private Security Contractors in Iraq (PROJECT NUMBER 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?

Planning for Iraq Drawdown (PROJECT NUMBER 351092, INITIATED AUGUST 2007)

The objective of this review is to assess DoD's planning process and plans for the eventual drawdown of U.S. forces in Iraq.

DoD Use of Individual Augmentees (PROJECT NUMBER NOT AVAILABLE, INITIATED AUGUST 2007)

The Congress has expressed concern about DoD's reliance on units performing non-traditional roles and missions and individual augmentees (IAs) in support of current operations, specifically in the areas of selecting, training, and equipping these positions.

These key questions will be addressed:

- To what extent do the services define and track units deploying in support of non-traditional

roles and missions?

- To what extent have efforts to select, train, and equip these units met theater requirements, and what impact have they had on the services and unit personnel?
- How do the services define and track the use of IAs deploying in support of current operations?
- To what extent do the services have procedures in place to select, train, and equip IAs to meet theater requirements for joint assignments?

U.S. Forces Rotation Readiness (PROJECT NUMBER NOT AVAILABLE, INITIATED JULY 2007)

The Congress has been concerned about the impact of ongoing operations on military readiness and DoD's ability to train and maintain qualified and ready forces. These are the key questions to be addressed:

- To what extent can the Army and the Marine Corps provide trained and ready forces for increased requirements in Iraq, as well as other ongoing operations?
- To what extent can the services provide trained and ready forces to meet the requirements of selected contingency war plans of the regional combatant commands?
- To what extent has DoD assessed its risk in meeting the requirements of selected high-priority war plans and any alternatives or trade-offs that must be made to meet these requirements?

Sexual Assault in DoD
(PROJECT NUMBER 351062,
INITIATED JUNE 2007)

This report will address:

- To what extent have DoD and the military services developed and implemented policies and procedures to prevent, respond to, and resolve reported sexual assault cases?
- To what extent do DoD and the Coast Guard have visibility over reported sexual assaults involving service members in order to enhance their capability to prevent and respond to a sexual assault?
- Determine the extent to which DoD and the military services have established medical and mental health services to respond to the needs of victims of sexual assault.

Deployed Soldiers Medical Status
(PROJECT NUMBER NOT AVAILABLE,
INITIATED APRIL 2007)

With DoD deploying more soldiers as part of its continuing military operations, the Congress is concerned that DoD is sending soldiers to combat with medical conditions that should have precluded them from being deployed. The key questions are:

- How do services' policies, guidelines, and procedures implement DoD guidelines and differ across the services for documenting service members' medical limitations prior to deployment?
- To what extent is the Army adhering to its policies, guidelines, and procedures for assessing and changing physical profiles that document

soldiers' medical limitations?

- To what extent has the Army deployed soldiers with serious medical conditions, and to what extent have these soldiers been placed in positions or assigned duties that take into account their limitations?

Fuel Demand at Forward Locations
(PROJECT NUMBER 351172,
INITIATED MARCH 2008)

U.S. military forces rely heavily on petroleum-based fuel to conduct operations. Mobile ground forces operating at forward-deployed locations require vast quantities of fuel to operate combat and support vehicles; generate power; and move troops, equipment, and supplies. This heavy fuel demand presents a significant logistics burden on the battlefield.

Key Questions:

1. To what extent has DoD identified systemic fuel demand issues at its forward deployed locations?
2. What actions, if any, has DoD taken toward reducing the military's dependence on fuel at forward-deployed locations?

Urgent Wartime Requirements
(PROJECT NUMBER 351236,
INITIATED JUNE 2008)

The changing tactical conditions in South-west Asia have highlighted the need for DoD to respond rapidly to wartime needs for new capabilities. DoD has been moving toward a joint process to meet these needs that would reduce

duplication and costs. However, it is unclear whether DoD has fully and effectively implemented its joint process to that end.

Key Questions:

1. To what extent are DoD components using their own respective processes to respond to urgent wartime needs rather than the joint process?
2. How effective is the joint process in reducing duplication of effort, capability costs, and providing timely response to urgent wartime requirements?
3. What barriers or limitations exist in the joint process, and what actions have the services and DoD taken to address these limitations?

Joint IED Defeat Organization (JIEDDO) Strategic Management

(PROJECT NUMBER 351230, INITIATED 6/2008)

DoD Joint IED Defeat Organization' (JIEDDO) mission is to improve the U.S. military's capability for defending against improvised explosive device (IED) attacks. GAO reviews have continued to raise concerns about JIEDDO's ability to strategically manage and to achieve its objectives.

Key Questions:

1. What progress has JIEDDO made in developing its strategic plan and the critical sub-elements needed to clearly define its mission and achieve its objectives?
2. To what extent has DoD identified all department-wide IED defeat activities and to what degree has JIEDDO led, advocated, and coordinated these activities?

3. To what extent has the Office of the Secretary of Defense provided direction and oversight for JIEDDO operations and activities?

Joint IED Defeat Organization (JIEDDO) Technology Assessment Management (PROJECT NUMBER 351231, INITIATED 6/2008)

The DoD Joint IED Defeat Organization's (JIEDDO) mission is to improve the U.S. military's capability for defending against improvised explosive device (IED) attacks, by quickly and flexibly identifying, evaluating, selecting, developing, and fielding counter-IED solutions including technological solutions.

Key Questions:

1. To what extent has JIEDDO developed its processes to identify, evaluate, select and develop appropriate and effective counter-IED technologies and other solutions?
2. To what extent has JIEDDO developed processes and mechanisms necessary to anticipate and rapidly respond to current and future threats?

Joint Improvised Explosive Devices Defeat Organization Processes To Coordinate Counter-improvised Explosive Devices Intelligence Support

(PROJECT NUMBER 351016, INITIATED MARCH 2007)

Improvised explosive devices (IEDs) are the number-one killer of U.S. troops in Iraq. In response to this threat, DoD established the Joint IED Defeat Organization (JIEDDO) to improve the U.S. military's capabilities to defend against

IED attacks. Because of concerns over JIEDDO's rapid growth in structure, scope, and funding over the past two years, the Congress directed GAO to perform a comprehensive review of JIEDDO's efforts to address IEDs.

This is the key question: Does JIEDDO have effective processes in place for coordinating counter-IED intelligence support with other DoD and non-DoD organizations to leverage existing capabilities and prevent duplication of efforts?

Efforts To Stabilize Iraq and Achieve Conditions To Allow the Drawdown of U.S. Troops

(PROJECT NUMBER 320461, INITIATED OCTOBER 2006)

This audit will focus on these key activities:

- What changes, if any, have MNF-I and the U.S. Embassy Baghdad made to their joint campaign plan in response to the President's new strategy for Iraq?
- What conditions must be achieved before MNF-I can transfer security responsibilities to the GOI and security forces?
- How is the U.S. government assessing progress toward achieving the conditions necessary for the drawdown?
- What progress are U.S. agencies reporting meeting the specified conditions, as well as the factors that are contributing to or inhibiting progress? This engagement's briefings and reports will be classified.

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 June 30, 2008, the Department of Treasury has no plans to conduct any work in the future. As of June 30, 2008, the Department of Treasury has no auditors in Iraq and no ongoing audits related to Iraq.

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 June 30, 2008, the Department of Commerce has no plans to conduct any work in the future. As of June 30, 2008, the Department of Commerce has no auditors in Iraq and no ongoing audits related to Iraq.

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 July 30, 2008, and these agencies, as of June 30, 2008:

- 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 O-1.

APPENDIX O

DEPARTMENT OF DEFENSE INSPECTOR GENERAL COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D 2008 098	5/22/2008	Internal Controls Over Out-of-Country Payments
DoD OIG	D 2008 089	5/09/2008	Planning Armor Requirements for the Family of Medium Tactical Vehicles
DoD OIG	D 2008 078	4/09/2008	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	6/04/2008	Review of Matters Related to the August 28, 2005, Shooting of Reuters Journalists in Iraq
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	DoD Training for U.S. Ground Forces Supporting Operation Iraqi Freedom
DoD OIG	D-2008-038	12/21/2007	Conditional Acceptance and Production of Army Medium Tactical Vehicles in Support of the Global War on Terror
DoD OIG	D-2008-029	12/5/2007	Supply Chain Management of Clothing, Individual Equipment, Tools, and Administrative Supplies
DoD OIG	D-2008-026	11/28/2007	Management of the Iraq Security Forces Fund (ISFF)—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
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

DEPARTMENT OF DEFENSE INSPECTOR GENERAL COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
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 = 36

Note: For copies of DoD OIG audits, see http://www.dodig.osd.mil/gwot_iraq/comp_audit.htm.

APPENDIX O

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoS OIG	08MER03002	6/30/2008	Iraq Special Immigrant Visa (SIV) Program
DoS OIG	08MER03001	6/30/2008	U.S. Refugee Admissions Program (USRAP) for Iraq
DoS OIG	AUD/FM-07-41	9/1/2007	Audit of the National Endowment for Democracy for Fiscal Years 2003-05
DoS OIG	AUD/FM-07-41	7/1/2007	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 = 31

Note: For copies of DoS OIG audits, see <http://oig.state.gov/>.

GAO COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://www.gao.gov/new.items/d08143r.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 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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://www.gao.gov/new.items/d07759.pdf
GAO	GAO-07-906R	5/25/2007	GAO Findings and Recommendations Regarding DoD and VA Disability Systems	http://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	http://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	http://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	http://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	http://www.gao.gov/new.items/d07832t.pdf
GAO	GAO-07-827T	5/9/2007	Stabilizing and Rebuilding Iraq: Coalition Support and International Donor Commitments	http://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	http://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	http://www.gao.gov/new.items/d07662r.pdf

APPENDIX O

GAO COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-07-525T	4/23/2007	Stabilizing and Rebuilding Iraq: Conditions in Iraq Are Conducive to Fraud, Waste, and Abuse	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://www.gao.gov/new.items/d07439t.pdf
GAO	GAO-07-385T	1/18/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audit Approach and Findings	http://www.gao.gov/new.items/d07385t.pdf
GAO	GAO-07-308SP	1/9/2007	Securing, Stabilizing, and Rebuilding Iraq: Key Issues for Congressional Oversight	http://www.gao.gov/new.items/d07308sp.pdf
GAO	GAO-07-30R	12/15/2006	Rebuilding Iraq: Status of DoD's Reconstruction Program	http://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	http://www.gao.gov/new.items/d0776.pdf
GAO	GAO-07-40	10/6/2006	Rebuilding Iraq: Status of Competition for Iraq Reconstruction Contracts	http://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	http://www.gao.gov/new.items/d061085.pdf
GAO	GAO-06-1130T	9/28/2006	Rebuilding Iraq: Continued Progress Requires Overcoming Contract Management Challenges	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://www.gao.gov/new.items/d06711t.pdf
GAO	GAO-06-697T	4/25/2006	Rebuilding Iraq: Governance, Security, Reconstruction, and Financing Challenges	http://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	http://www.gao.gov/new.items/d06330.pdf
GAO	GAO-06-428T	2/8/2006	Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges	http://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	http://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	http://www.gao.gov/new.items/d06179t.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
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	http://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	http://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	http://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	http://www.gao.gov/new.items/d05737.pdf
GAO	GAO-05-876	7/28/2005	Rebuilding Iraq: Status of Funding and Reconstruction	http://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	http://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	http://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	http://www.gao.gov/new.items/d05280r.pdf
GAO	GAO-05-201	4/1/2005	Interagency Contracting: Problems with DoD's and Interior's Orders To Support Military Operations	http://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	http://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	http://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	http://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	http://www.gao.gov/new.items/d05392t.pdf
GAO	GAO-05-346T	2/15/2005	United Nations: Oil for Food Program Audits	http://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	http://www.gao.gov/new.items/d05125.pdf
GAO	GAO-05-233	2/1/2005	Progress in Implementing the Services Acquisition Reform Act (SARA)	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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	http://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)	http://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	http://www.gao.gov/new.items/d004605.pdf
GAO	GAO-04-902R	6/1/2004	Rebuilding Iraq—Resource, Security, Governance, Essential Services, and Oversight Issues	http://www.gao.gov/new.items/d04902r.pdf
GAO	GAO-04-831R	5/27/2004	Financial Services: Post-hearing Questions Regarding Recovering Foreign Regimes' Assets	http://www.gao.gov/new.items/d04831r.pdf
GAO	GAO-04-746R	5/25/2004	Report on Iraq Transitional Law	http://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	http://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	http://www.gao.gov/new.items/d04730t.pdf
GAO	GAO-04-651T	4/7/2004	United Nations: Observations on the Oil for Food Program	http://www.gao.gov/new.items/d04651t.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-04-484	4/1/2004	Operation Iraqi Freedom: Long-standing Problems Hampering Mail Delivery Need To Be Resolved	http://www.gao.gov/new.items/d04484.pdf
GAO	GAO-04-559	4/1/2004	State Department Issues Affecting Iraq National Congress Support Foundation	http://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	http://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	http://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)	http://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	http://www.gao.gov/new.items/d031088.pdf
GAO	GAO-03-792R	5/15/2003	Rebuilding Iraq	http://www.gao.gov/new.items/d03792r.pdf

Total GAO Audits = 100

SIGIR COMPLETED AUDITS AS OF JULY 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
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
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	10/30/2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
SIGIR	08-003	10/29/2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
SIGIR	08-001	10/24/2007	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
SIGIR	07-010	10/24/2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
SIGIR	07-016	10/23/2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
SIGIR	07-011	10/23/2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
SIGIR	07-015	10/18/2007	Review of the Effectiveness of the Provincial Reconstruction Team Program In Iraq
SIGIR	07-008	7/26/2007	Fact Sheet: U.S. Government Organizations' Role and Responsibilities for Iraq Relief and Reconstruction Activities
SIGIR	07-014	7/25/2007	Status of the Provisional Reconstruction Team Program Expansion in Iraq
SIGIR	07-007	7/24/2007	Status of U.S. Government Anticorruption Efforts in Iraq
SIGIR	07-009	7/24/2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
SIGIR	07-003	7/1/2007	Review of Financial Reporting and Cost-to-complete Estimates for Iraq Relief and Reconstruction U.S.-funded Programs and Projects
SIGIR	07-004	7/1/2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
SIGIR	07-005	7/1/2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	07-001	6/22/2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
SIGIR	07-013	4/27/2007	Sustainment of the Advanced First Responder Network (Restricted)
SIGIR	07-006	4/26/2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
SIGIR	07-012	4/26/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
SIGIR	07-002	4/1/2007	Status of the Advanced First Responder Network
SIGIR	06-029	1/30/2007	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	1/30/2007	Status of Medical Equipment and Other Non-Construction Items Purchase for Primary Healthcare Centers
SIGIR	06-040	1/30/2007	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	1/30/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
SIGIR	06-044	1/30/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
SIGIR	06-045	1/30/2007	Status of Ministerial Capacity Development in Iraq
SIGIR	06-036	1/29/2007	Follow-up On SIGIR Recommendations Concerning the Development Fund For Iraq (DFI)
SIGIR	06-039	1/29/2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
SIGIR	06-034	10/29/2006	Status of the Provincial Reconstruction Team Program in Iraq
SIGIR	06-032	10/28/2006	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
SIGIR	06-033	10/28/2006	U.S. Department of Defense Using The Iraq Relief and Reconstruction Fund
SIGIR	06-031	10/27/2006	Management of the Iraqi Interim Government Fund
SIGIR	06-035	10/26/2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings By the Logistics Civil Augmentation Program (LOGCAP) Contractor
SIGIR	06-028	10/23/2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
SIGIR	06-038	9/27/2006	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
SIGIR	06-037	9/22/2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF2)
SIGIR	06-026	7/31/2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
SIGIR	06-017	7/28/2006	Transition of Iraqi Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-019	7/28/2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
SIGIR	06-020	7/28/2006	Review of the Advanced First Responder Network
SIGIR	06-021	7/28/2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
SIGIR	06-023	7/28/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, January Through March 2006
SIGIR	06-025	7/28/2006	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	7/27/2006	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
SIGIR	06-024	7/26/2006	Joint Cash Count—Iraq National Weapons Card Program
SIGIR	06-018	7/1/2006	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	4/29/2006	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-011	4/29/2006	Management of the Primary Healthcare Centers Construction Projects

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	06-003	4/28/2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	06-004	4/28/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, October through December 2005
SIGIR	06-005	4/28/2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
SIGIR	06-008	4/28/2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
SIGIR	06-009	4/28/2006	Review of Task Force Shield Programs
SIGIR	06-010	4/28/2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
SIGIR	06-012	4/28/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
SIGIR	06-013	4/28/2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq
SIGIR	06-015	4/28/2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
SIGIR	06-001	4/24/2006	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
SIGIR	06-016	4/4/2006	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	4/2/2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-002	2/3/2006	Prompt Payment Act: Analysis of Expenditures Made From the Iraq Relief and Reconstruction Fund
SIGIR	05-026	1/27/2006	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	1/27/2006	Methodologies for Reporting Cost-To-Complete Estimates
SIGIR	05-029	1/26/2006	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
SIGIR	05-028	1/24/2006	GRD-PCO Management of the Transfer of IRRF-Funded Assets to the Iraqi Government
SIGIR	05-023	1/23/2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
SIGIR	05-024	1/23/2006	Management of the Mansuria Electrical Reconstruction Project
SIGIR	05-025	1/23/2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
SIGIR	05-016	10/26/2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
SIGIR	05-020	10/26/2005	Management of the Contracts, Grant, and Micropurchases Used To Rehabilitate the Karbala Library
SIGIR	05-015	10/25/2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
SIGIR	05-017	10/25/2005	Award Fee Process for Contractors Involved In Iraq Reconstruction
SIGIR	05-021	10/24/2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
SIGIR	05-022	10/24/2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
SIGIR	05-018	10/21/2005	Management of Iraq Relief and Reconstruction Fund Program: Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
SIGIR	05-014	10/13/2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
SIGIR	05-019	9/30/2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
SIGIR	05-013	9/9/2005	Controls over Equipment Acquired by Security Contractors
SIGIR	05-010	7/26/2005	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	7/26/2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
SIGIR	05-012	7/22/2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management—Construction Quality Assurance
SIGIR	05-009	7/8/2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
SIGIR	05-006	4/30/2005	Control of Cash Provided to South-Central Iraq

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SIGIR COMPLETED AUDITS AS OF JULY 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	05-007	4/30/2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
SIGIR	05-008	4/30/2005	Administration of Contracts Funded by the Development Fund for Iraq
SIGIR	05-005	4/20/2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited
SIGIR	05-004	1/30/2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
SIGIR	05-003	11/23/2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
SIGIR	05-002	10/25/2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
SIGIR	05-001	10/22/2004	Coalition Provisional Authority Control of Appropriated Funds
SIGIR	04-008	7/30/2004	Coalition Provisional Authority Control Over Seized and Vested Assets
SIGIR	04-004	7/28/2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
SIGIR	04-009	7/28/2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
SIGIR	04-013	7/27/2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
SIGIR	04-007	7/26/2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
SIGIR	04-011	7/26/2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
SIGIR	04-005	7/23/2004	Award of Sector Design-Build Construction Contracts
SIGIR	04-006	7/21/2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
SIGIR	04-001	6/25/2004	Coalition Provisional Authority Coordination of Donated Funds
SIGIR	04-002	6/25/2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
SIGIR	04-003	6/25/2004	Federal Deployment Center Forward Operations at the Kuwait Hilton

Total SIGIR Audits = 122

Note: For copies of SIGIR audits, see <http://www.sigir.mil/audits/Default.aspx>.

USAAA COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2008-0145-ALL	6/25/2008	Management of Shipping Containers in Southwest Asia - Continental United States	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0145-ALL
USAAA	A-2008-0172-ALM	6/24/2008	Time Sensitive Issue - Automatic Reset Induction Overstatement of Field Reset Requirements	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0172-ALM
USAAA	A-2008-0160-ALM	6/17/2008	Reset Metrics - Lessons Learned	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-016--ALM
USAAA	A-2008-0109-FFM	5/22/2008	Accounting for Seized Assets and Development Fund for Iraq Balances	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0109-FFM
USAAA	A-2008-0142-ALM	5/12/2008	Operational Loss Requirements	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0142-ALM
USAAA	A-2008-0120-ALM	4/30/2008	Reset Metrics - Field Level Reset	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0120-ALM
USAAA	A-2008-0098-ALL	4/3/2008	Management of Shipping Containers in Southwest Asia - Iraq	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0098-ALL
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	Supply Activities (H-Sites), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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	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	https://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	Contractor-Acquired Property, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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	https://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	Follow-Up Audit of Internal Controls over Cargo Container Payments, Military Surface Deployment, and Distribution Command	https://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
USAAA	A-2007-0149-ALL	8/23/2007	The Army's Theater Linguist Program in Afghanistan, Operation Enduring Freedom	https://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	Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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 Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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	Procedures for Managing the Overaged Repairable Items List at the Tactical Wheeled Vehicle Refurbishment	https://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

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USAAA COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2007-0019-ALL	11/21/2006	Distribution Functions, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/schedule/ProjectProducts.asp
USAAA	A-2007-0011-ALL	11/16/2006	Nontactical Vehicle Usage in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/schedule/ProjectProducts.asp
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	https://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	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0253-ALL%20Cost-Effectiveness%20of%20Transitioning%20the%20General%20Support%20Supply%20Support%20Activity.pdf
USAAA	A-2006-0233-ALL	9/22/2006	Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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	https://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 (Project A-2006-ALL-0264.001), Audit Report	https://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	Program Management in the Iraq Area of Operations—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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	Theater Transportation Mission (Task Order 88)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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 Commander's Emergency Response Program and Quick Response Fund	https://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	Retrograde Operations (Task Order 87)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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
USAAA	A-2006-0081-ALL	3/17/2006	Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://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	Audit of Fund Accountability for Iraq Relief and Reconstruction Fund 2 (IRRF 2)	https://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	https://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	Follow-up of Commander's Emergency Response Program (CERP) and Quick Response Fund (QRF)	https://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 Support of Iraq Reconstruction PCO	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0194-ALA%20Program%20Management%20in%20Support%20of%20Iraq%20Reconstruction.pdf

USAAA COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2005-0173-ALE	5/2/2005	Commanders' Emergency Response Program and Quick Response Fund	https://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 Procedures	https://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	https://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	LOGCAP Kuwait	https://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 for LOGCAP	https://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	https://www.aaa.army.mil/AAA/AuditReports--Adobe/04%20REPORTS/A-2004-0305-FFG.pdf

Total USAAA Audits = 41

APPENDIX O

USAID OIG COMPLETED AUDITS AS OF JUNE 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAID OIG	E-267-08-003-P	6/24/2008	Audit of USAID/Iraq's Management of Its Official Vehicle Fleet	http://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	http://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	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-001-p.pdf
USAID OIG	E-267-07-008-P	9/26/2007	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq	http://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	http://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	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-006-p.pdf
USAID OIG	E-267-07-005-P	6/3/2007	Audit of USAID/Iraq's Activity Planning and Its Reporting Process Under Section 2207 of Public Law 108-106	http://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's Telecommunications Activities	http://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	http://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	http://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	http://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	http://www.usaid.gov/oig/public/fy06rpts/e-267-06-004-p.pdf
USAID OIG	E-267-06-002-P	2/16/2006	Audit of USAID/Iraq's Non-Expendable Property	http://www.usaid.gov/oig/public/fy06rpts/e-267-06-002-p.pdf
USAID OIG	E-267-05-005-P	9/27/2005	USAID/Iraq's Cash Control Procedures	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-005-p.pdf
USAID OIG	E-267-05-004-P	6/30/2005	Iraq's Water/Sanitation Activities	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-004-p.pdf
USAID OIG	E-267-05-003-P	6/29/2005	Iraq's Electrical Generation Activities	http://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	http://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	http://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.	http://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	http://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's Iraq's Economic Reform Program	http://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	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-003-p.pdf
USAID OIG	E-266-04-002-P	6/3/2004	Audit of USAID/Iraq's Infrastructure Reconstruction and Rehabilitation Program	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-002-p.pdf
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	http://www.usaid.gov/oig/public/fy04rpts/a-000-04-003-p.pdf
USAID OIG	E-266-04-001-P	3/19/2004	Audit of USAID's Results Data for Its Education Activities in Iraq	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-001-p.pdf

Total USAID-OIG Audits = 25

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