

APPENDIX F COMPLETED SIGIR AUDITS

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

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

For a comprehensive list of all SIGIR audits completed, as of July 30, 2009, see Table F.1.

TABLE F.1
ALL COMPLETED AUDITS BY SIGIR, AS OF 7/30/2009

REPORT NUMBER	DATE ISSUED	REPORT TITLE
09-027	7/2009	Developing Iraqi Military Depot Maintenance Capability at Taji Hampered By Numerous Problems
09-026	7/2009	Commander's Emergency Response Program: Hotel Construction Completed, but Project Management Issues Remain Unresolved
09-025	7/2009	Commander's Emergency Response Program: Muhalla 312 Electrical Distribution Project Largely Successful
09-024	7/2009	Tikrit Location Command Project Achieving Program Goals by Using Sound Management Practices
09-023	7/2009	Investigation and Remediation Records Concerning Incidents of Weapons Discharges by Private Security Contractors Can Be Improved
09-022	7/2009	Field Commanders See Improvements in Controlling and Coordinating Private Security Contractor Missions in Iraq
09-021	6/2009	Joint Audit of Blackwater Contract and Task Orders for Worldwide Personal Protective Services in Iraq
09-020	4/2009	Provincial Reconstruction Teams: Developing A Cost-Tracking Process Will Enhance Decision-Making
09-019	4/2009	Opportunities To Improve Processes For Reporting, Investigating, And Remediating Serious Incidents Involving Private Security Contractors In Iraq
09-018	4/2009	Information On Government Of Iraq Contributions To Reconstruction Costs
09-017	4/2009	Need To Enhance Oversight of Theater-Wide Internal Security Services Contracts
09-016	4/2009	Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability
09-015	4/2009	Construction of Primary Healthcare Centers Reported Essentially Complete, But Operational Issues Remain
09-014	4/2009	Security Forces Logistics Contract Experienced Certain Cost, Outcome, And Oversight Problems
09-013	1/2009	Provincial Reconstruction Teams' Performance Measurement Process Has Improved
09-012	1/2009	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary
09-011	1/2009	Opportunities To Improve Management Of The Quick Response Fund
09-010	1/2009	Oversight Of Aegis's Performance On Security Services Contracts In Iraq With The Department Of Defense
09-009	1/2009	Full Impact of Department of Defense Program to Restart State-owned Enterprises Difficult to Estimate
09-008	1/2009	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.
09-007	10/2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
09-006	10/2008	Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects
09-005	10/2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
09-004	10/2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
09-003	10/2008	Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute
09-002	10/2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue

Continued on the next page

APPENDIX F

ALL COMPLETED AUDITS BY SIGIR, AS OF 7/30/2009

REPORT NUMBER	DATE ISSUED	REPORT TITLE
09-001	10/2008	Opportunities to Enhance U.S. Democracy Building Strategy for Iraq
08-024	7/2008	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq
08-023	7/2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done
08-022	7/2008	Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains
08-021	7/2008	Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System
08-020	7/2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Management System
08-019	7/2008	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
08-018	7/2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
08-017	4/2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste
08-016	4/2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
08-015	4/2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, Measuring Stability and Security in Iraq
08-014	4/2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
08-013	4/2008	Interim Report on Iraq Reconstruction Contract Terminations
08-012	3/2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
08-011	4/2008	Outcome, Cost, and Oversight of Electricity-Sector Reconstruction Contract With Perini Corporation
08-010	1/2008	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
08-009	1/2008	Appropriate Award-Fee Conversion Scales Can Enhance Incentive For Contractor Performance
08-008	1/2008	U.S. Anticorruption Efforts In Iraq: Sustained Management Commitment is a Key to Success
08-007	1/2008	Efforts to Implement a Financial-Management Information System in Iraq
08-006	1/2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
08-005	1/2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
08-004	1/2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
08-003	10/2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
08-002	10/2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
08-001	10/2007	Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq
07-016	10/2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
07-015	10/2007	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq
07-014	7/2007	Status of the Provincial Reconstruction Team Program Expansion in Iraq
07-013	4/2007	Sustainment of the Advanced First Responder Network (Restricted Distribution)
07-012	4/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
07-011	10/2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
07-010	10/2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
07-009	7/2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
07-008	7/2007	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities
07-007	7/2007	Status of U.S. Government Anticorruption Efforts in Iraq
07-006	4/2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
07-005	7/2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction

Continued on the next page

ALL COMPLETED AUDITS BY SIGIR, AS OF 7/30/2009

REPORT NUMBER	DATE ISSUED	REPORT TITLE
07-004	7/2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
07-003	7/2007	Cost-to-complete Reporting for Iraq Reconstruction Projects
07-002	4/2007	Status of the Advanced First Responder Network
07-001	6/2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
06-045	1/2007	Status of Ministerial Capacity Development in Iraq
06-044	1/2007	Fact Sheet on Major US Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
06-043	1/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
06-042	1/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)
06-040	1/2007	Improper Obligations Using The Iraq Relief and Reconstruction Fund (IRRF 2)
06-039	1/2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
06-038	9/2006	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect Its Energy Infrastructure
06-037	9/2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-036	1/2007	Follow-Up On SIGIR Recommendations Concerning The Development Fund For Iraq (DFI)
06-035	10/2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor
06-034	10/2006	Status of the Provincial Reconstruction Team Program in Iraq
06-033	10/2006	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
06-032	10/2006	Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities
06-031	10/2006	Management of the Iraqi Interim Government Fund
06-030	1/2007	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers
06-029	1/2007	Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
06-028	10/2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
06-026	7/2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
06-025	7/2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
06-024	7/2006	Joint Cash Count - Iraq National Weapons Card Program
06-023	7/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities January Through March 2006
06-021	7/2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
06-020	7/2006	Review of the Advanced First Responder Network Project
06-019	7/2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
06-018	7/2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
06-017	7/2006	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-016	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
06-015	4/2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
06-014	7/2006	Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure (Classified)
06-013	4/2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq

Continued on the next page

APPENDIX F

ALL COMPLETED AUDITS BY SIGIR, AS OF 7/30/2009

REPORT NUMBER	DATE ISSUED	REPORT TITLE
06-012	4/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
06-011	4/2006	Management of the Primary Healthcare Centers Construction Projects
06-010	4/2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
06-009	4/2006	Review of Task Force Shield Programs
06-008	4/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central
06-007	4/2006	U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-006	4/2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-005	4/2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
06-004	4/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005
06-003	4/2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
06-002	2/2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
06-001	4/2006	Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
05-029	1/2006	Challenges Faced In Carrying Out Iraq Relief And Reconstruction Fund Activities
05-028	1/2006	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government
05-027	1/2006	Methodologies for Reporting Cost-to-complete Estimates
05-026	1/2006	Issues Related to the Use of \$50 Million Appropriation to Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
05-025	1/2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
05-024	1/2006	Management of the Mansuria Electrical Reconstruction Project
05-023	1/2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
05-022	10/2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
05-021	10/2005	Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting
05-020	10/2005	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library
05-019	9/2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
05-018	10/2005	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
05-017	10/2005	Award Fee Process for Contractors Involved in Iraq Reconstruction
05-016	10/2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
05-015	10/2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
05-014	10/2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
05-013	9/2005	Controls over Equipment Acquired by Security Contractors
05-012	7/2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance
05-011	7/2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
05-010	7/2005	Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command – Iraq on the Audit of the Award Fee Process
05-009	7/2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
05-008	4/2005	Administration of Contracts Funded by the Development Fund of Iraq
05-007	4/2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
05-006	4/2005	Control of Cash Provided to South-Central Iraq

Continued on the next page

ALL COMPLETED AUDITS BY SIGIR, AS OF 7/30/2009

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

Open Recommendations from Prior Reports

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

- the transfer of reconstruction projects to the Government of Iraq (GOI)
- the Commander's Emergency Response Program (CERP)
- U.S. activities to train and equip the Iraqi Security Forces (ISF)

SIGIR continually follows up on these audit areas. Actions are underway in some areas to address SIGIR's concerns, but for others it is too early to determine whether the actions will effectively address the problems identified in the SIGIR reports or no actions have been taken.

The Transfer of Reconstruction Projects to the GOI

Since 2008, SIGIR has issued seven reports that examined the U.S. process for transitioning completed construction projects to the GOI. In each of these reports, SIGIR has made recommendations to improve plans, policies, and procedures for the transfer of assets to the GOI to better ensure that the GOI will maintain and sustain the assets so that the U.S. investment will not have been wasted. Specifically, SIGIR called for all agencies involved in reconstruction to follow one set of uniform and transparent policies and procedures for asset transfer to eliminate potential GOI confusion in working with the various U.S. reconstruction agencies, and to take specific actions to enhance GOI capabilities and willingness to assume responsibility for U.S.-built facilities.

In January 2009, U.S. and GOI officials signed a memorandum of understanding outlining how U.S.-funded projects will be executed and handed over to the Iraqis. Issues such as planning,

preparing, and coordinating construction projects will be undertaken jointly. SIGIR continues to monitor the asset transfer issue and assess the effect of the new agreement and the progress made in resolving open recommendations. In the most recent review, completed in April 2009, SIGIR noted that although U.S. agencies had made efforts to improve plans, policies, and procedures for the transfer of assets, they had been unable to agree on a uniform set of procedures. SIGIR found little progress on creating uniform policies and procedures. However, some progress has been made on reaching an agreement with the GOI on an asset-transfer process.

Additionally, SIGIR has also looked at whether individual facilities were being effectively transferred to the GOI as part of SIGIR audits of projects funded by IRRF, ISFF, and CERP. In some cases SIGIR found that the U.S. government agency in charge had, or planned to, transfer the project in a manner that best ensured the GOI would maintain and sustain it. In other cases, SIGIR found that this was not occurring and made recommendations to address the specific problem encountered. SIGIR will follow up on recommendations regarding these projects.

Commander's Emergency Response Program

Since October 2005, SIGIR has issued six reports on the CERP, including two reports this quarter. The CERP authorizes U.S. field commanders to use available funds to respond to urgent humanitarian, relief, and reconstruction requirements within the commander's area of responsibility by executing programs that immediately assist indigenous populations and achieve "focused effects." Initial funding for the CERP came from seized Iraqi assets and the Development Fund for Iraq. By late 2003, the United States began to

appropriate U.S. dollars to the CERP and as of March 31, 2009, the Congress has appropriated about \$3.58 billion for the program in Iraq.

SIGIR has made a total of 15 recommendations to improve the management and oversight of the CERP program, including 4 this quarter. To date, seven of these recommendations remain open. Among the recurring problems identified in the reviews are incomplete project records, the absence of clear and precise criteria to select potential projects, and the need to plan for the transfer and sustainment of large-scale projects. Because of the cost and the scale of the CERP, SIGIR will continue to monitor DoD management of the program.

U.S. Activities To Train and Equip the Iraqi Security Forces (ISF)

Developing functioning Iraqi Security Forces (ISF) has been a U.S. goal since 2004. The goal takes on increasing importance as the U.S. military footprint decreases and the role of the principal agency created to implement this goal—the Multi-National Security Transition Command-Iraq (MNSTC-I)—is absorbed by new entities. Nevertheless, the U.S. objectives will remain to help develop, organize, train, and equip the ISF and ministries so they are capable of defeating terrorism and providing a stable environment in which representative government, individual freedom, rule of law, and a free market economy can evolve. SIGIR has, and will continue, to review this critical U.S. mission.

SIGIR has issued more than 30 reports that, to varying degrees, addressed MNSTC-I operations on ministerial capacity development, oversight of weapons provided the ISF, asset transfer, use of CERP funds, anticorruption efforts, and other topics. SIGIR paid concerted

attention to MNSTC-I activities in developing ISF logistics capabilities, which has been identified as a particularly problematic ISF deficiency, as well as issues related to the transfer of maintenance responsibility to the ISF to enable the force to better operate on its own. In that regard, SIGIR has issued four reports, two this quarter, which highlighted the need to address issues such as involving the GOI in the design and construction phases of all projects, and the need for agreements with the Ministry of Defense to transfer maintenance responsibilities to the Iraqi Army. In the latter case, for example, although MNSTC-I agreed with this

recommendation regarding a specific project, SIGIR has not yet been apprised of specific actions that have been taken. SIGIR will continue to monitor this and other recommendations. In the upcoming months, SIGIR will maintain its oversight over the transition of MNSTC-I operations and management of Iraq Security Forces Funds (ISFF) by the successor organizations. SIGIR will continue to review CERP budget justification, project management, and contract oversight issues. As in the past, SIGIR will examine selected contracts.

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

TABLE F.2
STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 7/30/2009

REPORT	REPORT TITLE	DATE ISSUED	TOTAL	CLOSED	IN-PROCESS
09-027	Developing Iraqi Military Depot Maintenance Capability at Taji Hampered by Numerous Problems	7/2009	2	0	2
09-026	Commander's Emergency Response Program: Hotel Construction Completed, but Project Management Issues Remain Unresolved	7/2009	4	0	4
09-025	Commander's Emergency Response Program: Muhalla 312 Electrical Distribution Project Largely Successful	7/2009	0	0	0
09-024	Tikrit Location Command Project Achieving Program Goals by Using Sound Management Practices	7/2009	0	0	0
09-023	Investigation and Remediation Records Concerning Incidents of Weapons Discharges by Private Security Contractors Can Be Improved	7/2009	0	0	0
09-022	Field Commanders See Improvements in Controlling and Coordinating Private Security Contractor Missions in Iraq	7/2009	0	0	0
09-021	Joint Audit of Blackwater Contract and Task Orders for Worldwide Personal Protective Services in Iraq	6/2009	7	0	7
09-020	Provincial Reconstruction Teams: Developing A Cost-Tracking Process Will Enhance Decision-Making	4/2009	3	0	3
09-019	Opportunities To Improve Processes For Reporting, Investigating, And Remediating Serious Incidents Involving Private Security Contractors In Iraq	4/2009	7	0	7
09-018	Information On Government Of Iraq Contributions To Reconstruction Costs	4/2009	0	0	0
09-017	Need To Enhance Oversight of Theater-Wide Internal Security Services Contracts	4/2009	2	0	2

Continued on next page

APPENDIX F

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 7/30/2009

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

Continued on next page

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 7/30/2009

REPORT	REPORT TITLE	DATE ISSUED	TOTAL	CLOSED	IN-PROCESS
08-010	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006	1/2008	0	0	0
08-009	Appropriate Award-Fee Conversion Scales Can Enhance Incentive For Contractor Performance	1/2008	0	0	0
08-008	U.S. Anticorruption Efforts In Iraq: Sustained Management Commitment is a Key to Success	1/2008	0	0	0
08-007	Efforts to Implement a Financial-Management Information System in Iraq	1/2008	0	0	0
08-006	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	1/2008	3	0	3
08-005	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts	1/2008	1	0	1
08-004	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center	1/2008	1	0	1
08-003	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects	10/2007	0	0	0
08-002	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	10/2007	6	5	1
08-001	Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq	10/2007	3	0	3
07-016	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	10/2007	3	2	1
07-015	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	10/2007	2	2	0
07-014	Status of the Provincial Reconstruction Team Program Expansion in Iraq	7/2007	3	2	1
07-013	Sustainment of the Advanced First Responder Network (Restricted Distribution)	4/2007	0	0	0
07-012	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State	4/2007	0	0	0
07-011	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	10/2007	3	0	3
07-010	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts	10/2007	1	0	1
07-009	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract	7/2007	0	0	0
07-008	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities	7/2007	0	0	0
07-007	Status of U.S. Government Anticorruption Efforts in Iraq	7/2007	3	0	3
07-006	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006	4/2007	3	3	0
07-005	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction	7/2007	0	0	0
07-004	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq	7/2007	1	1	0
07-003	Cost-to-complete Reporting for Iraq Reconstruction Projects	7/2007	3	3	0
07-002	Status of the Advanced First Responder Network	4/2007	0	0	0
07-001	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	6/2007	10	6	4
06-045	Status of Ministerial Capacity Development in Iraq	1/2007	5	3	2
06-044	Fact Sheet on Major US Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities	1/2007	0	0	0
06-043	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements	1/2007	0	0	0
06-042	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)	1/2007	0	0	0
06-040	Improper Obligations Using The Iraq Relief and Reconstruction Fund (IRRF 2)	1/2007	0	0	0
06-039	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00	1/2007	0	0	0
06-038	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect Its Energy Infrastructure	9/2006	0	0	0

Continued on next page

APPENDIX F

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 7/30/2009

REPORT	REPORT TITLE	DATE ISSUED	TOTAL	CLOSED	IN-PROCESS
06-037	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	9/2006	1	1	0
06-036	Follow-Up On SIGIR Recommendations Concerning The Development Fund For Iraq (DFI)	1/2007	0	0	0
06-035	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	10/2006	5	2	3
06-034	Status of the Provincial Reconstruction Team Program in Iraq	10/2006	7	6	1
06-033	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	10/2006	4	4	0
06-032	Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities	10/2006	5	0	5
06-031	Management of the Iraqi Interim Government Fund	10/2006	4	4	0
06-030	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	1/2007	4	4	0
06-029	Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support	1/2007	10	8	2
06-028	Review of Administrative Task Orders for Iraq Reconstruction Contracts	10/2006	3	3	0
06-026	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	7/2006	6	6	0
06-025	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	7/2006	7	7	0
06-024	Joint Cash Count - Iraq National Weapons Card Program	7/2006	0	0	0
06-023	Changes in Iraq Relief and Reconstruction Fund Program Activities January Through March 2006	7/2006	0	0	0
06-021	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	7/2006	12	5	7
06-020	Review of the Advanced First Responder Network Project	7/2006	5	5	0
06-019	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq	7/2006	2	0	2
06-018	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005	7/2006	3	0	3
06-017	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	7/2006	6	3	3
06-016	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006	4/2006	1	0	1
06-015	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	4/2006	4	4	0
06-014	Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure (Classified)	7/2006	7	0	7
06-013	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	4/2006	0	0	0
06-012	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah	4/2006	0	0	0
06-011	Management of the Primary Healthcare Centers Construction Projects	4/2006	7	7	0
06-010	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	4/2006	1	1	0
06-009	Review of Task Force Shield Programs	4/2006	8	8	0
06-008	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central	4/2006	3	3	0
06-007	U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	4/2006	1	1	0
06-006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	4/2006	1	1	0
06-005	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq	4/2006	0	0	0
06-004	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005	4/2006	0	0	0

Continued on next page

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 7/30/2009

REPORT	REPORT TITLE	DATE ISSUED	TOTAL	CLOSED	IN-PROCESS
06-003	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	4/2006	9	9	0
06-002	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	2/2006	1	1	0
06-001	Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	4/2006	3	3	0
05-029	Challenges Faced In Carrying Out Iraq Relief And Reconstruction Fund Activities	1/2006	0	0	0
05-028	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	1/2006	1	1	0
05-027	Methodologies for Reporting Cost-to-complete Estimates	1/2006	14	14	0
05-026	Issues Related to the Use of \$50 Million Appropriation to Support the Management and Reporting of the Iraq Relief and Reconstruction Fund	1/2006	0	0	0
05-025	Management of the Commander's Emergency Response Program for Fiscal Year 2005	1/2006	5	3	2
05-024	Management of the Mansuria Electrical Reconstruction Project	1/2006	0	0	0
05-023	Management of Rapid Regional Response Program Contracts in South-Central Iraq	1/2006	3	3	0
05-022	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	10/2005	4	4	0
05-021	Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting	10/2005	1	1	0
05-020	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library	10/2005	7	7	0
05-019	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.	9/2005	0	0	0
05-018	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	10/2005	5	5	0
05-017	Award Fee Process for Contractors Involved in Iraq Reconstruction	10/2005	4	4	0
05-016	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	10/2005	6	6	0
05-015	Management of Rapid Regional Response Program Grants in South-Central Iraq	10/2005	10	10	0
05-014	Management of Commander's Emergency Response Program for Fiscal Year 2004	10/2005	0	0	0
05-013	Controls over Equipment Acquired by Security Contractors	9/2005	0	0	0
05-012	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance	7/2005	0	0	0
05-011	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	7/2005	5	5	0
05-010	Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command – Iraq on the Audit of the Award Fee Process	7/2005	7	7	0
05-009	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	7/2005	0	0	0
05-008	Administration of Contracts Funded by the Development Fund of Iraq	4/2005	6	6	0
05-007	Administration of Iraq Relief and Reconstruction Fund Contract Files	4/2005	7	7	0
05-006	Control of Cash Provided to South-Central Iraq	4/2005	8	8	0
05-005	Compliance with Contract No. W911S0-04-C-0003 Awarded to Aegis Defense Services Limited	4/2005	7	7	0
05-004	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	1/2005	0	0	0
05-003	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract	11/2004	0	0	0
05-002	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	10/2004	5	5	0
05-001	Coalition Provisional Authority Control of Appropriated Funds	10/2004	0	0	0
04-013	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award	7/2004	1	1	0
04-011	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	7/2004	4	4	0

Continued on next page

APPENDIX F

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 7/30/2009

REPORT	REPORT TITLE	DATE ISSUED	TOTAL	CLOSED	IN-PROCESS
04-009	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq	7/2004	5	5	0
04-008	Coalition Provisional Authority Control Over Seized and Vested Assets	7/2004	3	3	0
04-007	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	7/2004	1	1	0
04-006	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts	7/2004	0	0	0
04-005	Award of Sector Design-Build Construction Contracts	7/2004	0	0	0
04-004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	7/2004	3	3	0
04-003	Federal Deployment Center Forward Operations at the Kuwait Hilton	6/2004	8	8	0
04-002	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad	6/2004	0	0	0
04-001	Coalition Provisional Authority Coordination of Donated Funds	6/2004	3	3	0
Total			386	257	129