
CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

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

APPENDIX A

TABLE A.1

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

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
Supervision			
Section 3001(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense.	Report to the Secretary of State and the Secretary of Defense.	All
Duties			
Section 3001(f)(1)	It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Iraq and of the programs, operations, and contracts carried out utilizing such funds, including—	Review appropriated funds. Programs, operations, contracts using appropriated funds.	Sect. 2-3
Section 3001(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds;	Obligations and expenditures of appropriated funds.	Sect. 2-3
Section 3001(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds;	Review reconstruction activities funded by appropriations.	1-148
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.	30-31, 39
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.	149-218 App. B
Section 3001(f)(2)	The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duty.	Establish, maintain, and oversee systems, procedures, and controls.	149-218
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.	219-228 App. I App. J
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.	28-40; 48-49
Section 3001(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Iraq, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program.	Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program.	Sect. 2-3

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

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
Section 3001(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of donor funds.	26-28 App. E
Section 3001(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of funds from seized or frozen assets.	26-28
Section 3001(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Iraq.	SIGIR doesn't have authority over operating expenses of agencies or any organization receiving appropriated funds.	30-31
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.	7/30/2009

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

APPENDIX A

TABLE A.2

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

SECTION	STATUTE (INSPECTOR GENERAL ACT OF 1978)	SIGIR ACTION	PAGE #
Section 5(a)(1)	"Description of significant problems, abuses, and deficiencies..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List problems, abuses, and deficiencies from SIGIR audit reports, investigations, and inspections. 	App. F App. I
Section 5(a)(2)	"Description of recommendations for corrective action...with respect to significant problems, abuses, or deficiencies..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List recommendations from SIGIR audit reports. 	App. F App. I
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. F
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. 	149-218
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. 	149-218
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. F App. I
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. F App. I
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. 	149-199 App. F
Section 5(a)(9)	"Statistical tables showing the total number of audit reports and the dollar value of recommendations that funds be put to better use by management..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Develop statistical tables showing dollar value of funds put to better use by management from SIGIR audits. 	App. F App. I
Section 5(a)(10)	"A summary of each audit report issued before the commencement of the reporting period for which no management decision has been made by the end of reporting period, an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Provide a synopsis of SIGIR audit reports in which recommendations by SIGIR are still open. 	App. F App. I
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. F App. I
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. F App. I
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. 	149-199 App. F
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. F App. I

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 rework
- increase potential oil revenue

Impact of SIGIR Audits

SIGIR reports the financial impact of audits. Through July 31, 2009, SIGIR audits saved and recovered funds of about \$81.60 million and improved the use of \$224.72 million of funds. SIGIR audits also challenged payments of \$14.93 million, including possible duplicate payments, overpayments, or for work that was not completed. Most of the savings result from a SIGIR recommendation that the Defense Contract Audit Agency review contractor invoices for the Iraqi Police Training Program. For a detailed list of these financial impacts, see Table B.1.

APPENDIX B

TABLE B.1

DETAIL OF IMPACT OF SIGIR AUDITS

\$ Millions

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
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	04-002				Improved CPA's control over and insight into the number of civilians assigned to CPA in Baghdad, including 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 the 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.
Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	04-011 DFI				Improved accountability over property.
Coalition Provisional Authority'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 of 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.

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DETAIL OF IMPACT OF SIGIR AUDITS

\$ Millions

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Management of Rapid Regional Response Program Grants in South-Central Iraq	05-015 DFI			\$2.70	This was the first in a series of audits to improve compliance with applicable guidance and control and accountability for Development Fund for Iraq cash assets and expenditures.
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.
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.
GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	05-028				Audit recommendations led agency to creation of an IRRF coordinating sustainment office.
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)

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APPENDIX B

DETAIL OF IMPACT OF SIGIR AUDITS

\$ Millions

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
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 create an IRRF coordinating sustainment office.
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.
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 DFI	\$12.80			Improved property accountability.
Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	06-010 DFI	\$1.51		\$3.46	
Management of the Primary Healthcare Centers Construction Projects	06-011				Improved program and contract management, property accountability, and accurate reporting.
Iraqi Armed Forces 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-0006	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 Project	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.
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)

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DETAIL OF IMPACT OF SIGIR AUDITS

\$ Millions

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	06-026				Improved program management. Audit recommendations focused on improved program and contract management and accurate reporting.
Review of 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 (DFI)	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.
Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	07-001				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program and contract management, accountability for government property. (See 06-035)
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)
Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	07-011		\$3.18		

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APPENDIX B

DETAIL OF IMPACT OF SIGIR AUDITS

\$ Millions

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
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	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	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)
Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC	08-018			\$0.57	
Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	09-003			\$0.19	Provided recommendations to improve the overall performance of contractors.
Iraq Reconstruction Project Terminations Represent a Range of Actions	09-004		\$16.62		Reinforced the importance of screening contractors against lists of those debarred or suspended from receiving contracts.

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DETAIL OF IMPACT OF SIGIR AUDITS

\$ Millions

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	09-007				Improved the reporting on reconstruction projects; also, for CETI projects (regardless of funding source or agency management), ensured that projects are accurately and adequately reported to the U.S. Ambassador.
Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.	09-008				Improved the Government of Iraq's capability to maintain critical oil projects.
Oversight Of Aegis's Performance On Security Services Contracts In Iraq With The Department Of Defense	09-010				Improved records management, enhanced communications with other Coalition members for shared resources.
Opportunities To Improve Management Of The Quick Response Fund	09-011				Improved program results assessments.
The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary	09-012				Improved use of ISFF funding and provide a structured decision making approach to ISFF versus GOI funding questions.
Security Forces Logistics Contract Experienced Certain Cost, Outcome, And Oversight Problems	09-014				Facilitated the transfer of maintenance operations to the Iraqi Army. SIGIR identified lessons learned on incorporating an assessment of the risks of increased costs and program failure in any similar force development initiatives.
Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability	09-016				The Iraq asset-transfer program assessments yielded several key lessons learned for other contingency reconstruction operations, such as Afghanistan.
Need To Enhance Oversight of Theater-Wide Internal Security Services Contracts	09-017				Improved contract administration and oversight.
Opportunities To Improve Processes For Reporting, Investigating, And Remediating Serious Incidents Involving Private Security Contractors In Iraq	09-019				Improved the serious incident reporting, investigating, and remediating processes.
Provincial Reconstruction Teams: Developing A Cost-Tracking Process Will Enhance Decision-Making	09-020				Identified issues with tracking PRT costs that would impair the opportunity for the U.S. government to capture relevant historical data for use in decision-making and planning in Afghanistan or other future contingencies.
Commander's Emergency Response Program: Hotel Construction Completed, but Project Management Issues Remain Unresolved	09-026				Identified several legal questions concerning the current operation of the Caravan Hotel and issues for the smooth transfer of the hotel to the GOI.
Developing Iraqi Military Depot Maintenance Capability at Taji Hampered By Numerous Problems	09-027				Identified issues preventing the smooth transition of the Taji Maintenance Depot to the GOI.
Total		\$81.60	\$224.72	\$14.93	

Impact Of SIGIR Investigations

Investigations conducted by SIGIR special agents have resulted in over \$35.5 million in: court ordered fines, restitution, recoveries, and seizures; and administrative settlements and recoveries. Investigators also prevented about \$3.8 million of incurred costs by alerting contracting officers to improper contracts.

SIGIR's investigative work has contributed to improving controls in contracting and financial management, and has been the basis for suspension and debarment action by Department of Defense agencies. These impacts are the result of investigative action from 431 open or closed cases.

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, INL, as well as international support for Iraq reconstruction.

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

SECTOR CROSS-REFERENCE

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

APPENDIX D

TABLE D.1
SECTOR CROSS-REFERENCE

AREA	SECTOR	FUND	SOURCE CLASSIFICATION
Economy	Economic Governance	CERP	Economic, Financial, and Management Improvements
		ESF	Economic Governance II, Policy and Regulatory Reforms
		IRRF 1	Technical Assistance
		IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Banking System Modernizations
		IRRF 2	Private Sector Development - Institutional Reforms
		IRRF 2	Private Sector Development - Iraq Debt Forgiveness
		IRRF 2	Private Sector Development - Market-Based Reforms
	Private Sector Development	CERP	Agriculture
		ESF	Inma Agribusiness Development
		ESF	Izdihar
		ESF	Provincial Economic Growth
		ESF	Targeted Development Program
		IRRF 1	Expand Economic Opportunity
		IRRF 2	Private Sector Development - Agriculture
		IRRF 2	Private Sector Development - Business Skills Training
		IRRF 2	Private Sector Development - Expand Network of Employment Centers
		IRRF 2	Private Sector Development - Micro-Small-Medium Enterprises
		IRRF 2	Private Sector Development - Vocational Training

Continued on next page

SECTOR CROSS-REFERENCE

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

Continued on next page

APPENDIX D

SECTOR CROSS-REFERENCE

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

Continued on next page

SECTOR CROSS-REFERENCE

AREA	SECTOR	FUND	SOURCE CLASSIFICATION
Infrastructure	Water and Sanitation	IRRF 2	Water Resources & Sanitation - Pumping Stations and Generators
			Water Resources & Sanitation - Sewerage
			Water Resources & Sanitation - Umm Qasr to Basra Water Pipeline and Treatment Plant
			Water Resources & Sanitation - Water Conservation

Continued on next page

APPENDIX D

SECTOR CROSS-REFERENCE

AREA	SECTOR	FUND	SOURCE CLASSIFICATION		
Security	Iraqi Security Forces Equipment	IRRF 2	Security & Law Enforcement - Equipment		
			Security & Law Enforcement - IAF Equipment		
		ISFF	Equipment and Transportation		
			MoD - Equipment and transportation		
			Mol - Equipment and transportation		
		Iraqi Security Forces Infrastructure	IRRF 2	Security & Law Enforcement - Facilities	
	Security & Law Enforcement - IAF Facilities				
	ISFF		Infrastructure		
			MoD - Infrastructure		
			Mol - Infrastructure		
	Iraqi Security Forces Sustainment		ISFF	MoD - Sustainment	
		Mol - Sustainment			
		Sustainment			
	Iraqi Security Forces Training	IRRF 2	Security & Law Enforcement - Border Enforcement		
			Security & Law Enforcement - Facilities Protection Service		
			Security & Law Enforcement - IAF Training and Operations		
			Security & Law Enforcement - Operations and Personnel		
			Security & Law Enforcement - Police Training and Technical Assistance		
		ISFF	MoD - Training and Operations		
			Mol - Training and Operations		
			Training and Operations		
			Related Activities	CERP	Battle Damage
					Condolence Payments
	IRRF 2	Security & Law Enforcement - Focused Stabilization			
		Security & Law Enforcement - Iraqi Security Forces Quick Response Program			
		Security & Law Enforcement - Nonproliferation and Export Control & Border Security			
		Security & Law Enforcement - Post Conflict Reintegration			
		ISFF		Detainee Ops	
	Detainment Centers Iraqi Corrections Officers				
	Disarmament, Demobilization, and Reintegration				
	Lift and Sustain				
	Other				
	Other - Related Activities				
Prosthetics Clinic					
Quick Response Fund					
Rule of Law Complexes					
Rule of Law	CERP	Detainee Release Payments			
		Law & Governance			
		Protective Measures			
	ESF	Regime Crimes Liaison Office			

Continued on next page

SECTOR CROSS-REFERENCE

AREA	SECTOR	FUND	SOURCE CLASSIFICATION
Security	Rule of Law	IRRF 1	First Response Network/DIILS
			Law Enforcement
			Police/Prison Programs
		IRRF 2	Education, Refugees, Human Rights, Democracy, & Governance - Human Rights
			Education, Refugees, Human Rights, Democracy, & Governance - Property Claims Tribunal
			Justice, Public Safety Infrastructure, & Civil Society - Facilities Repair
			Justice, Public Safety Infrastructure, & Civil Society - Investigations of Crimes Against Humanity
			Justice, Public Safety Infrastructure, & Civil Society - Judicial Security and Facilities
			Justice, Public Safety Infrastructure, & Civil Society - Other Technical Investigative Methods
			Justice, Public Safety Infrastructure, & Civil Society - Penal Facilities
			Justice, Public Safety Infrastructure, & Civil Society - Reconstruction and Modernization of Detenti
			Justice, Public Safety Infrastructure, & Civil Society - Reconstruction and Modernization of Detention Facilities
			Justice, Public Safety Infrastructure, & Civil Society - Rule of Law in Iraq
			Justice, Public Safety Infrastructure, & Civil Society - U.S. Institute of Peace (USIP)
Justice, Public Safety Infrastructure, & Civil Society - Witness Protection Program			

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

INTERNATIONAL DONOR ASSISTANCE TO THE GOI

Donor assistance to the GOI includes bilateral and multilateral development assistance in the form of loans and grants. As of June 30, 2009, the Department of State (DoS) reported \$17.01 billion in total donor pledges, including \$5.26 billion in grants and \$11.75 billion in loans.¹ Donor commitments totaled \$9.86 billion—\$6.04 billion in grants and \$3.82 billion in loans.²

Bilateral Development Assistance

As of June 30, 2009, \$7.15 billion in bilateral assistance had been committed to Iraq.³ The largest international (non-U.S.) donors include Japan, which has committed \$3.60 billion through grants and loans, and the European Commission, which has committed \$0.72 billion through grants.⁴ The only change in bilateral assistance during the quarter was a donation by Saudi Arabia of \$3.5 million to UNHCR for the benefit of Iraqi refugees. This is the first such gift by Saudi Arabia.⁵

Multilateral Development Assistance

As of June 30, 2009, \$2.72 billion in multilateral assistance has been committed to Iraq.⁶ Multilateral development assistance includes loan commitments and pledges from the World Bank, the International Monetary Fund (IMF), and the Islamic Development Bank (IDB), as well as International Reconstruction Fund Facility for Iraq (IRFFI) grants funded by donor deposits.⁷

International Reconstruction Fund Facility for Iraq

The IRFFI was launched in 2004 to help donor nations channel their resources and coordinate support for reconstruction and development in Iraq. The facility comprises the World Bank Iraq Trust Fund (WB ITF) and the United Nations Development Group Iraq Trust Fund (UNDG ITF.) New IRFFI projects must start by the end of 2010; project completions and disbursements are to take place no later than December 31, 2013.⁸ As of June 30, 2009, 25 IRFFI donors, including the United States, had committed \$1.85 billion for Iraq reconstruction.⁹ The largest IRFFI contributors are the European Commission (\$772 million in IRFFI deposits), Japan (\$492 million), and the United Kingdom (\$127 million).

International Monetary Fund

The GOI has held preliminary discussions with the IMF on a potential new Stand-By Arrangement for \$5.5 billion. Representatives of the GOI and IMF met in July to discuss conditions, with a view to potentially finalizing a program by October 2009.

World Bank

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

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

This support for Iraq reconstruction is funded primarily through the World Bank Iraq Trust

Fund. WB ITF commitments to the IRRFI total \$497 million.¹⁰ The cutoff date for donor's contributions for the WB ITF was December 31, 2008, and donors have agreed to terminate the fund on December 31, 2013. By this deadline, all WB ITF funding must be disbursed, and all projects will be completed. No new projects will be approved after the end of 2009.¹¹

The World Bank has provided assistance to Iraq to develop social services through its International Development Association (IDA). Five IDA loans have been approved for Iraq, totaling \$508.5 million.¹² For the status of these projects, see Table E.1.

United Nations

UNDG ITF commitments to the IRRFI total \$1.36 billion.¹³ The UNDG ITF has approved 158 joint projects totaling \$1.22 billion, leaving \$160 million to be committed to new projects.¹⁴ The cutoff date for donor contributions for the UNDG ITF was June 30, 2009; any funds that are not committed by December 31, 2010, will be returned. To meet this requirement, the UN agreed that no new projects will be approved after the end of 2009.¹⁵ Any remaining UN funds will be deposited in the UN's general Multilateral Donor Trust Fund and will go to support activities overseen by the UN Assistance Mission for Iraq (UNAMI).¹⁶

TABLE E.1
WORLD BANK IDA LOANS
\$ Millions

Project Name	Product Amount	Approval Date	Implementing Agency	Description	Status
Third Emergency Education	\$100	11/2005	Ministry of Education	Helps alleviate school overcrowding through construction of 82 new schools in 15 provinces. The project directly benefits about 57,000 students.	The number of schools that could be financed from this project has been reduced from 82 to 48—a result of local cost increases. The Ministry of Education is working with the World Bank to restructure the project to ensure that the project meets its development objective.
Emergency Road Rehabilitation	\$135	6/2006	Ministry of Construction	Assists in the rehabilitation of highways and village access roads in central and southern Iraq. Three floating bridges will also be replaced with permanent structures.	Although implementation of this project has been slow, progress has significantly improved. The project's Mid-Term Review occurred in March 2009, and the KRG component is fully contracted and is now disbursing. The central and southern Iraq components are expected to move forward more quickly due to significant progress on a large highway contract.
Dokan and Derbandikhan Hydropower	\$40	12/2006	KRG Ministry of Electricity	Part of Iraq's overall Electricity Master Plan, providing electricity in the Kurdistan region and to the national grid. The project will directly impact an estimated 490,000 households and benefit industrial consumers.	One project is signed, and two more are under negotiations. All ICB contracts are expected to be signed soon, and a contract for the Environmental Management Plan is ready for negotiation and signing. A draft report detailing the rehabilitation needs for Dokan and Derbandikhan is in its final stages.
Emergency Electricity Reconstruction	\$124	3/2007	Ministry of Electricity	Aims to restore the base-load generating capacity of the Hartha power plant and build capacity at the Ministry of Electricity.	A contract to rehabilitate the Hartha power plant was signed in April 2009. The main contract commits the entire IDA credit. The bank is in the process of issuing the Letter of Credit and initial payment for the contract.
Emergency Water Supply	\$109.5	6/2008	Ministry of Water Resources	Intends to improve the quantity and quality of water availability in four high-priority provinces. Assists the GOI on developing a sustainable policy for the water sector.	The effectiveness deadline was extended to July 31, 2009, at the request of the Ministry of Finance. The legal opinion from the Minister of Finance is required for the project to proceed and the credit to become effective. Three rehabilitation contracts are currently being evaluated.

Source: IRRFI, World Bank Operations i

Sources for International Donor Information

SIGIR continues to note the challenges in reporting on international contributions to Iraq reconstruction. As Iraq shifts to normalized relations with the international community, the United States is less able to track international funding. Efforts by international donors now focus on helping Iraq sustain its progress. While some donors continue to support Iraq with technical assistance, economic development projects, and project financing, others are focusing on building relationships based on conventional trade and investment.¹⁷ The Department of State's Bureau of Near Eastern Affairs-Iraq (NEA-I) does not expect substantial additional increases in donor commitments for Iraq reconstruction.¹⁸

Department of State

NEA-I provides SIGIR with quarterly updates on international pledge and commitment figures from both donor countries and international organizations. For an overview of bilateral and multilateral funding, see Table E.2.

Development Assistance Database

The Development Assistance Database (DAD) was established to serve as a reliable and credible source of information on donor contributions for the reconstruction, economic recovery, and socioeconomic development of Iraq.¹⁹ However, there is no standard reporting requirement for donors to provide data and no set time frame for updates to the DAD to be completed. Thus, comparing DoS donor pledge figures to data available in the DAD does not provide an accurate or complete picture of the status of donor support.

TABLE E.2
INTERNATIONAL DONOR CONTRIBUTIONS TO IRAQ
\$ Millions

TYPE	DONOR	GRANTS		LOANS	
		PLEDGED	COMMITTED	PLEDGED	COMMITTED
Bilateral	Japan	\$1,414	\$1,098	\$3,500	\$2,500
	EC	236	715	-	-
	UK	832	680	-	-
	Italy	236	332	600	150
	Korea	300	205	100	-
	Canada	230	140	-	-
	Kuwait	500	125	-	-
	Spain	242	112	-	-
	Saudi Arabia	500	91	500	-
	UAE	215	77	-	-
	Iran	-	-	1,000	300
	All Others	552	622	-	-
Multilateral	IRFFI	-	1,844	-	-
	IMF	-	-	2,550	475
	World Bank	-	-	3,000	399
	IDB	-	-	500	-
Total		5,256	6,039	11,750	3,824

Note: Numbers affected by rounding.

Source: NEA-I, response to SIGIR data call, 7/2/2009.

As of July 10, 2009, the DAD reported total commitments of \$5.96 billion—an increase of approximately \$462 million since April 2009.²⁰ Disbursements increased \$319 million this quarter, totaling \$2.97 billion.²¹ For an overview of Iraqi donor spending reported in the DAD, see Table E.3 and Table E.4. For funding information by donor, refer to Table E.5.

The inconsistent nature of DAD reporting requirements has resulted in significant differences between figures reported by NEA-I and DAD. For a breakdown of these differences, including committed, pledged, and disbursed amounts, see Figure E.1.

- ¹ NEA-I, response to SIGIR data call, 7/2/2009.
- ² NEA-I, response to SIGIR data call, 7/2/2009.
- ³ NEA-I, response to SIGIR data call, 7/2/2009.
- ⁴ NEA-I, response to SIGIR data call, 7/2/2009.
- ⁵ NEA-I, response to SIGIR data call, 7/2/2009.
- ⁶ NEA-I, response to SIGIR data call, 7/2/2009.
- ⁷ NEA-I, response to SIGIR data call, 7/2/2009.
- ⁸ NEA-I, response to SIGIR data call, 4/2/2009.
- ⁹ NEA-I, response to SIGIR data call, 4/2/2009; IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 3/31/2009.
- ¹⁰ IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 3/31/2009.
- ¹¹ IRFFI, "Final Statement of IRFFI Donor Committee Meeting," Naples, Italy, 2/18/2009.
- ¹² IRFFI, "World Bank Operations in Iraq Data Sheet," 5/31/2009.
- ¹³ IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 3/31/2009.
- ¹⁴ NEA-I, response to SIGIR data call, 4/2/2009.
- ¹⁵ IRFFI, "Final Statement of IRFFI Donor Committee Meeting," Naples, Italy, 2/18/2009.
- ¹⁶ NEA-I, response to SIGIR data call, 4/2/2009.
- ¹⁷ NEA-I, response to SIGIR data call, 7/2/2009.
- ¹⁸ NEA-I, response to SIGIR data call, 7/13/2009.
- ¹⁹ GOI, Development Assistance Database, www.mop-iraq.org/dad/, accessed 7/10/2009.
- ²⁰ GOI, Development Assistance Database, www.mop-iraq.org/dad/, accessed 7/10/2009.
- ²¹ GOI, Development Assistance Database, www.mop-iraq.org/dad/, accessed 7/10/2009.

TABLE E.3
SNAPSHOT OF TOP DONOR-FUNDED PROJECTS
\$ Millions

DONOR	PROJECT COST (\$ MILLIONS)	TITLE	PROJECT IMPLEMENTATION STATUS	SECTOR (TRADITIONAL CLASSIFICATION)
Sweden, World Bank	\$150.00	Electricity reconstruction project (Rehabilitation of units 2 & 3 of HARTHA power station)	Ongoing	Infrastructure
Italy	\$128.84	Soft Loan for the implementation of an aid program for rebuilding Iraq's agricultural sector and promoting the related services	Ongoing	Agriculture, Food, and Fishing
World Bank Iraq Trust Fund	\$120.00	Irrigation and Drainage Schemes Rehabilitation and Water Resources Management Program	Ongoing	Agriculture, Food, and Fishing
Japan	\$118.71	Construction of a diesel power station (60 MW) in Al-Samawah	Ongoing	Infrastructure
World Bank Iraq Trust Fund	\$110.00	Emergency Water, Sanitation, and Urban Reconstruction Project	Ongoing	Environment; Housing, Labor, and Social Affairs
World Bank	\$100.00	Construction of new school buildings	Not Started	Education, Science, and Culture
Japan	\$72.22	Supply and Installation of units mobile substations.	Completed	Infrastructure
Japan	\$68.45	Project for Rehabilitation of Four General Hospitals in the Northern Region of Iraq	Completed	Health
Japan	\$66.17	Rehabilitation of Taji Gas Turbine Power Station	Completed	Infrastructure
Japan	\$65.04	Project for Improvement of Trunk Communications Network	Completed	Infrastructure

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

Source: GOI, Development Assistance Database, www.mop-iraq.org/dad/, accessed 7/10/2009.

TABLE E.4
DONOR PROJECTS BY SECTOR

\$Millions

SECTOR	COMMITTED	DISBURSED
Agriculture, Food, and Fishing	\$406.83	\$200.42
Economic Development	203.47	68.44
Education, Science, and Culture	365.51	265.78
Energy	37.85	29.10
Enterprise and Industry	5.00	3.25
Environment	324.37	227.21
Governance and Democracy Development	600.32	420.23
Health	606.55	485.61
Housing, Labor, and Social Affairs	357.17	256.33
Infrastructure	1,029.67	743.31
Security	231.14	195.30
Unallocated	15.60	5.31
Unspecified/Unclassified	56.48	45.59
Total	\$4,239.97	\$2,945.90

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

Source: GOI, Development Assistance Database, www.mop-iraq.org/dad, accessed 7/10/2009.

TABLE E.5
INTERNATIONAL DONORS

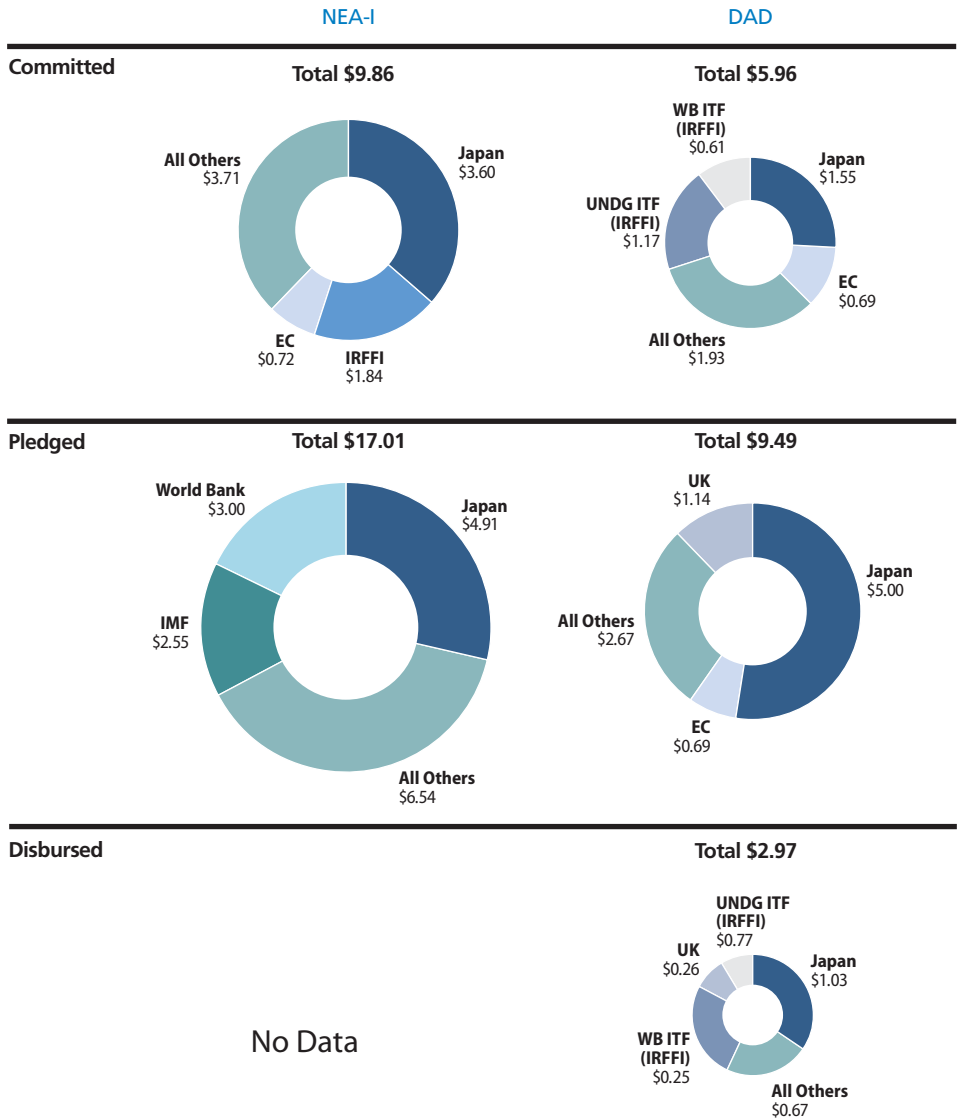
\$ Millions

DONOR	COMMITTED	DISBURSED
United Nations Development Group Iraq Trust Fund	\$1,173.56	\$769.06
Japan	\$1,060.17	\$1,029.88
World Bank Iraq Trust Fund	\$612.00	\$246.10
United Kingdom	\$448.71	\$259.12
Italy	\$236.44	\$222.52
Korea	\$219.75	\$141.51
World Bank	\$164.00	-
Canada	\$109.54	\$106.08
Spain	\$105.78	\$62.25
Sweden	\$100.77	\$76.75
United Nations Development Programme Thematic Trust Fund (funded by EU)	\$36.65	\$34.21
United Nations Development Programme	\$18.91	\$6.78
Norway	\$9.08	\$8.38
European Community	\$5.71	\$1.79
Denmark	\$4.81	\$2.33
Netherlands	\$3.00	\$2.48
Belgium	\$2.49	\$2.47
Germany	\$0.81	\$0.59
Democratic Governance Thematic Trust Fund	\$0.10	-
Turkey	\$0.10	\$0.10
Jordan	\$0.08	-
France	\$0.03	-

Note: Numbers affected by rounding.

Source: GOI, Development Assistance Database, www.mop-iraq.org/dad, accessed 7/10/2009.

FIGURE E.1
COMMITTED, PLEDGED, AND DISBURSED FUNDS
 \$ Billions



Note: Numbers affected by rounding.

Source: NEA-I, response to SIGIR data call, 7/2/2009; GOI, Development Assistance Database, www.mop-iraq.org/dad, accessed 7/13/2009.

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

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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

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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

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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

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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 IRRE, 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

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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

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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

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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. W91150-04-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

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 July 30, 2009.

COMPLETED SIGIR INSPECTIONS (AS OF JULY 30, 2009)

Project Name	Province	BUDGETED TOTAL COST (THOUSANDS)	Executing Agency	Contractor	GRD Region
Basrah Children's Hospital	Basrah	\$37,682	GRS	Bechtel & MID Contracting	GRS
Roll-On/Roll-Off Berth at the Port of Umm Qasr	Basrah	\$2,735	GRS	Local	GRS
4th Brigade, 10th Infantry Division Iraqi Army HQ Barracks	Missan	\$1,253	GRS	Local	GRS
Missan Surgical Hospital, Phase 1	Missan	\$5,900	GRS	Local	GRS
Missan Surgical Hospital, Phase 2	Missan	\$6,800	GRS	Local	GRS
Mujarrah Canal Bridge	Anbar	\$1,262	GRC	Local	GRC
Ammana Market Renovation	Baghdad	\$596	GRC	Local	GRC
Suroor Elementary School	Baghdad	\$246	GRC	Local	GRC
Khandek School	Baghdad	\$296	GRC	Local	GRC
Sagrah School	Al Anbar	\$399	MNF-West	Local	GRC
Shiqaq Hai Musalla PHC	Tameem	\$305	GRN	Parsons/Local	GRN
Hai Tiseen PHC	Tameem	\$465	GRN	Parsons/Local	GRN
Basrah Courthouse	Basrah	\$10,976	GRS	Local	GRS
Basrah Witness Protection Facility	Basrah	See above	GRS	Local	GRS
Haditha General Hospital	Anbar	\$5,034	GRC	Local	GRC
Heet PHC	Anbar	\$412	GRC	Parsons/Local	GRC
Haditha PHC	Anbar	\$538	GRC	Parsons/Local	GRC
Al Shurhabil School	Anbar	\$200	MNC-I	Local	GRC
Al Iqtadar School	Anbar	\$268	MNC-I	Local	GRC
Anbar Rule of Law Complex	Anbar	\$21,462	GRC	ALMCO Limited	GRC
Ramadi 132-kV Substation	Anbar	\$27,980	GRC	Symbion-Ozdil-Al Namarq Joint Venture	GRC
Plumbing Repairs at the Baghdad Police College	Baghdad	\$3,183	AFCEE & MNSTC-I	Laguna Construction	GRD
Sadr City R3 Water Treatment Plant	Baghdad	\$65,848	GRC	Washington International, Inc. /Black and Veatch	Central
Falluja WWTP	Al Anbar	\$29,558	GRC	FluorAmecc	Central
Falluja Sewer--Area A Construction and Repair	Al Anbar	\$2,906	GRC	Local	Central
Falluja Sewer--Pump Station 1&2	Al Anbar	\$7,223	GRC	Local	Central
Falluja Sewer--Force Main	Al Anbar	\$1,804	GRC	Local	Central
Falluja Sewer--Earthwork for the WWTP	Al Anbar	\$2,769	GRC	Local	Central
Al Quds High School	Baghdad	\$420	MNC-I	Local	Central

Continued on next page

APPENDIX G

COMPLETED SIGIR INSPECTIONS (AS OF JULY 30, 2009)

Project Name	Province	BUDGETED TOTAL COST (THOUSANDS)	Executing Agency	Contractor	GRD Region
Al Muallameen High School	Baghdad	\$389	MNC-I	Local	Central
Al Faoo High School	Baghdad	\$441	MNC-I	Local	Central
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
Kirkuk to Baiji PEZ Phase 3	Kirkuk	\$3,838	GRN	Local	North
Kahn Bani-Sa'ad Correctional Facility	Kahn Bani Sa'ad	\$40,497	GRD	Parsons	Central
Project Assessment Review Through April 2008	Various	\$1,600,000	GRD	Various	Various
Nassriya Water Treatment Plant	Nassriya	\$277,000	GRD	FlourAmec	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
Binaslawwa 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 Escanddrona 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 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/Flour AMEC, LLC	Central
Al Qana'at Raw Water Pump Station	Baghdad	\$4,230	GRC	Comet Company	Central
Al Rasheed Brigade Set	Baghdad	\$64,010	AFCEE	Tetra Tech, Inc.	Central
Iraqi C-130 Base	Baghdad	\$30,800	AFCEE	Toltest, Inc.	Central
Iraqi Ministry of Defense Building	Babylon	\$31,460	MNSTC-I	Laguna Construction Company, Inc.	Central
Doura Power Station Units 5 and 6	Baghdad	\$90,800	GRD	Bechtel National, Inc.	Central
Al Basrah Oil Terminal (ABOT) (5 projects)	Basrah	\$3,045	GRC	Parsons	South
Military Base, Tallil	Thi-Qar	\$108,590	AFCEE	Weston	South
Military Base Upgrades, Tallil	Thi-Qar	\$10,511	AFCEE	Weston	South
Recruiting Center, Hillah	Babylon	\$1,824	AFCEE	Weston	South
Iraqi Civil Defense HQ, Baghdad	Baghdad	\$3,000	GRC	Parsons	Central

Continued on next page

COMPLETED SIGIR INSPECTIONS (AS OF JULY 30, 2009)

Project Name	Province	BUDGETED TOTAL COST (THOUSANDS)	Executing Agency	Contractor	GRD Region
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
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

Continued on next page

APPENDIX G

COMPLETED SIGIR INSPECTIONS (AS OF JULY 30, 2009)

Project Name	Province	BUDGETED TOTAL COST (THOUSANDS)	Executing Agency	Contractor	GRD Region
Baghdad Railway Station Rehabilitation	Baghdad	\$6,385	GRD-PCO	Foreign	Central
Military Base – 609th ING	Thi-Qar	\$7,634	GRD	Foreign	South
Muthanna Village Roads Segment 4	Muthanna	\$2,888	GRD-PCO	Foreign	South
Prison Facility – Nasiriyah	Thi-Qar	\$49,087	GRD-PCO	Parsons Global Services	South
Fire Station–Nasiriyah	Thi-Qar	\$627	GRD-PCO	Foreign	South
Police Station–Safwan - IHP 404	Basrah	\$2,472	GRD-PCO	Foreign	South
Basrah International Airport-Air Side Supply	Basrah	\$580.5	GRD-PCO	Reyam Ltd.	South
Basrah International Airport-Terminal and Tower	Basrah	\$5,045	GRD-PCO	NANA Pacific	South
Umm Qasr Water Supply Canal	Basrah	\$15,600	GRD-PCO	Washington International	South
Riyadh Canal Crossing	Tameem	\$635.5	GRD-PCO	PIJV	North
Zegeton Fatah Canal Crossing	Tameem	\$658.1	GRD-PCO	PIJV	North
Hillah SWAT Facility	Babylon	\$2,219	GRD	Foreign	South
Seif Sa'ad Police Station	Babylon	\$153	GRD	Foreign	South
Border Post-As Sul #37 - Bnawasuta-Issawa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #29 - Kuralau Bnaw-Azmik	Sulaymaniyah	\$275	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #20 - Marwa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #23 - Bargurd-Safrah	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Military Base Umm Qasr- Ammo Supply Point	Basrah	\$253	GRD	Foreign	South
Operation Center and Security	Basrah	\$1,175	GRD	Foreign	South
Port of Umm Qasr Security Upgrades	Basrah	\$3,747	GRD	Foreign	South
Project Phoenix-Restore Qudas Gas Turbines	Baghdad	\$11,391	PCO	Fluor Amec	Central
Al Hillah Police Academy- CN-W914NS-04-C-9046	Babylon	\$9,135	JCC-I/A	SBIG Logistics & Technical Services	South
Karbala 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

Continued on next page

COMPLETED SIGIR INSPECTIONS (AS OF JULY 30, 2009)

Project Name	Province	BUDGETED TOTAL COST (THOUSANDS)	Executing Agency	Contractor	GRD Region
Al Kaffat Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Al Seraji Substation	Basrah	\$5,709	PCO	Perini Corporation	South
Shat al Arab Substation	Basrah	\$5,298	PCO	Perini Corporation	South
Al Fathah Pipe Crossing	Tameem	\$29,715	PCO	PIJV	North
Kirkuk Canal Crossing	Tameem	\$2,088	PCO	PIJV	North
Al Fathah River Crossing Tie-ins	Tameem	\$8,156	PCO	PIJV	North
Al Balda Police Station	Babylon	\$135	GRD	Foreign	South
Al Hillah Maternity and Children's Hospital	Babylon	\$7,414	PCO	Parsons Global Services	South
Al Imam Primary Care Center	Babylon	\$533	PCO	Parsons Delaware, Inc.	South
Babil Railway Station	Babylon	\$274	PCO	Foreign	South
Mosul Airport – ATC Tower Rehab	Ninewa	\$10,329	GRD	Foreign	North
Ninewa Village Roads Segment 3	Ninewa	\$920	GRD	Foreign	North
Ainkawa Fire Station	Erbil	\$1,392	GRD	Parsons Global Services, Inc.	North
Erbil City Transformers	Erbil	\$3,372	GRD	Washington International, Inc.	North
Sheile Primary School	Dahuk	\$401	GRD	Foreign	North
Zakho-Military Academy	Dahuk	\$5,591	GRD	Foreign	North
PHC Type A at Shiqaq Hai Musalla	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alhajaj	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
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

SUSPENSIONS AND DEBARMENTS

This appendix presents a comprehensive list of suspensions and debarments related to Iraq reconstruction contracts or Army support contracts in Iraq and Kuwait.

TABLE H.1
SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Powell, Glenn Allen	LOGCAP Contractor Employee	Suspended, 9/17/2005; proposed for debarment, 12/13/2005; debarred, 2/16/2006	Bribery of Government Official	Awarded contract to KBR subcontractor under LOGCAP III contract in exchange for 20% kickback of contract price. Employer unaware of actions. On 8/19/2005, pled guilty to a two-count criminal information charging him with fraud. Case Closed.
DXB International	LOGCAP Subcontractor	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Name Withheld	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005	Allegations of Failure To Perform a Contract	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Ludwig, Steven	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Jasmine International Trading and Service Company	Contractor - Area Support Group Kuwait	Proposed for debarment, 2/27/2006; debarred, 6/2/2006; proposed for debarment, 7/23/2008; debarred, 5/14/2009	Allegations of Bribery of Government Official	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti Company—no DoJ action. 9-month debarment. Proposed for debarment 7/23/2008. Debarred for a period of 10 years ending on 7/22/2018. Case Closed.
Salem, Diaa Ahmen Abdul Latif	Director, Jasmine International Trading and Service Company	Proposed for debarment, 2/27/2006; debarred, 6/2/2006. Proposed for debarment, 7/23/2008; debarred, 5/14/2009	Allegations of Bribery of Government Official	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti National—no DoJ action. 9-month debarment. Proposed for debarment 7/23/2008. Debarred for a period of 10 years ending on 7/22/2018. 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	Claimed surcharges for air-freight forwarding services of transport of U.S. military equipment between Dubai and Baghdad. Administrative compliance agreement signed with Army on 3/2/2006.
Cahill, Christopher Joseph	Employee - Eagle Global Logistics, Inc.	Suspended, 2/27/2006; proposed for debarment, 9/15/2006; debarred, 11/9/2006	False Claims Act; False Statements	Pled guilty to adding an illegal surcharge to government contracts while employed by a shipping company in the Middle East. Sentenced by the U.S. District Court, Central District of Illinois, to 30 months confinement, 2 years supervised release, and a \$10,000 fine. Case Closed.
Global Business Group S.R.L.	Contractor - CPA-SC	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Contractor based in Romania used by Philip H. Bloom to procure fraudulent contracts. Also doing business as Global Business Group Logistics, GBG Holdings, and GBF Logistics Division. Debarred for approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.

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APPENDIX H

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Bloom, Philip H.	Owner, Global Business Group S.R.L.	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, bribery, and money laundering on 3/10/2006 in U.S. District Court for the District of Columbia. Sentenced 2/16/2007 to 46 months confinement, 24 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Merkes, Steven	Former Contracting Officer—SOCEUR	Suspended, 1/24/2007; proposed for debarment, 8/15/2007; debarred, 9/27/2007	Acceptance of Illegal Gratuities	Accepted position with Global Business Group S.R.L. while a U.S. government employee. Agreed to provide GBG with assistance in receiving SOCOM contracts in Eastern Europe and Iraq. Sentenced 6/1/2007 to 12 months of confinement.
Stein, Robert J., Jr.	CPA-SC Civilian Comptroller and Funding Officer	Suspended, 12/2/2005; proposed for debarment, 7/2/2007; debarred, 8/16/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, money laundering, bribery, possession of a machine gun, and aiding/abetting in the U.S. District Court for D.C. Sentenced on 1/29/2007 to 9 years confinement, 36 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 12/5/2014. Case Closed.
Wheeler, Michael B., LTC, USAR	Civil Affairs Team Leader, 432nd CA BN, USA	Suspended, 12/7/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment.
Harrison, Debra M., LTC, USAR	Assistant CPA-SC Comptroller and Funding Officer, 358th CA BDE, USA	Suspended, 12/20/2005; proposed for debarment, 6/17/2009	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Sentenced 6/4/2009.
Hopfengardner, Bruce D., LTC, USAR	Civil Affairs Advisor, Iraqi Police, Hilla, Iraq	Suspended, 7/19/2006; proposed for debarment, 8/8/2007; debarred 9/20/2007	Wire Fraud, Money Laundering, Interstate Transport of Stolen Property, Conspiracy, Wrongful Conversion	Pled guilty to conspiracy to commit money laundering and wire fraud 6/26/2007. Sentenced to 21 months of confinement, 36 months supervised release, \$144,500 fine, and (with co-conspirators) forfeiture of \$3,600,000. Case Closed.
Salam, Faheem Mousa	Contractor - MNSTC-I	Suspended, 4/13/2006; proposed for debarment, 4/13/2007; debarred, 6/28/2007	Attempted Bribery of Government Official	Accused of offering cash payments to Iraqi police officials in exchange for contracts to supply the Civilian Police Assistance Training Team, Multi-National Security Transition Command-Iraq, with 1,000 protective vests and other equipment. Sentenced 2/2/2007 to 36 months confinement, 24 months supervised release, 250 hours community service, and \$100 special assessment. Case Closed.
Faiq, Alwan	Contractor Employee - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	Alleged attempted bribery of a USACE-GRD contracting officer in exchange for procurement-sensitive information and favorable treatment on future contracts. Case Closed.
Danube Engineering and General Contracting	Contractor - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	Debarred based on unauthorized delegation of contract performance to a subcontractor resulting in attempted bribery of a contracting officer for procurement-sensitive information. Debarred for one year. Case Closed.
Qussay, Abdullah Hady	President, QAH Mechanical and Electrical Works	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	Accused of misrepresenting to USACE-GRD that he was a director of Danube Engineering and General Contracting. Case Closed.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
QAH Mechanical and Electrical Works	Subcontractor, Baghdad, Iraq	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	Debarred based on affiliation with Mr. Abdullah H. Qussay. Case Closed.
Dan Trading and Contracting	Contractor, Kuwait	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Amro Al Khadra	Manager and Director of Sales, Dan Trading	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Wiesemann, Robert CW2, USA	Contracting Officer, Camp Arifjan, Kuwait	Proposed for debarment, 12/6/2005; debarred 3/6/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Name Withheld	Mayor, FOB Union III, Iraq, HUB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded. Proposal for debarment terminated. Case Closed.
Name Withheld	Provost, FOB Union III, Iraq, HHB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded. Proposal for debarment terminated. Case Closed.
Whiteford, Curtis G., COL (Retired) USA	Chief of Staff and Deputy Regional Advisor, CPA-SC, Al-Hillah, Iraq	Suspended, 3/30/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment prior to debarment.
Pappen, Gheevarghese	Contracting Officer - ASG Kuwait	Suspended, 3/30/2006; proposed for debarment, 5/1/2007; debarred, 6/28/2007	Bribery of Government Official; Racketeering	Allegedly received approximately \$28,900 and attempted to receive an additional payment of approximately \$19,000 from a Kuwaiti national, for contracts to provide apartments in Kuwait City for Army personnel. Case Closed.
Seamans, Stephen Lowell	Employee, LOGCAP III Contractor	Suspended, 4/27/2006; proposed for debarment, 1/5/2007; debarred, 7/27/2007	Wire Fraud, Money Laundering	Sentenced 12/1/2006 to 12 months and 1 day confinement, 3 years supervised release, \$380,130 restitution, \$200 special assessment. Case Closed.
Name Withheld	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; proposed debarment terminated, 5/18/2007	Allegations of False Claims, False Statements	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Green Valley Company	Contractor, Camp Arifjan, Kuwait	Proposed for debarment, 12/1/2006; debarred, 5/18/2007; proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of False Claims, False Statements	Fact-based debarment action based on substantiated allegations that contractor willfully caused the submission of false claims related to the removal of black/gray water from Camp Arifjan, Kuwait. Debarment for a period of 10 years ending 12/1/2019. 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	Arrested 8/18/2006. Died 9/5/2006. Suspension terminated. Case Closed.
Barnes, Thomas Nelson	Contractor Employee, MNF-I	Suspended, 11/4/2005; proposed for debarment, 11/16/2006; debarred, 1/24/2007	Theft	Pled guilty to one count of theft of public property for improperly issuing badges to contractor employees resulting in unauthorized access to the International Zone, Baghdad. Sentenced 5/11/2006 to 30 days home confinement, 1 year supervised probation, and \$25 special assessment. Debarred for 4 years. Case Closed.

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APPENDIX H

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Lee Dynamics International	MNSTC-I Contractor	Suspended, 7/9/2007; proposed for debarment, 7/1/2008; debarred, 6/17/2009	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force and guilty plea of Col. Levonda Selph, USA. 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. Debarred for a period of 10 years ending on 7/8/2017. Case Closed.
Lee Defense Services Corporation	Subcontractor and affiliated company, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008; debarred 6/17/2009	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA. Suspended as an affiliated company of Lee Dynamics International and Justin W. Lee. Debarred for a period of 10 years ending 7/8/2017. Case Closed.
Lee, George H.	Owner, Lee Dynamics International; CEO Starcon, Ltd., LLC	Suspended, 7/9/2007; proposed for debarment, 7/1/2008; debarred 6/17/2009	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force and guilty plea of Col. Levonda Selph, USA. Debarred for a period of 10 years ending 7/8/2017. Case Closed.
Lee, Justin W.	Consultant and Former Marketing Manager, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008; debarred 6/17/2009	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA. Debarred for a period of 10 years ending 7/8/2017. Case Closed.
Lee, Oai	Agent, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008; debarred 6/17/2009	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA. Debarred for a period of 10 years ending 7/8/2017. Case Closed.
Rivard, John Allen, MAJ, USAR	Contracting Officer, LSA Anaconda, Iraq	Suspended, 8/10/2007; proposed for debarment, 11/27/2007; debarred, 1/14/2008	Allegations of Conflicts of Interest, Bribery, Bid-rigging, and False Official Statements	Allegedly awarded \$8,000,000 in contracts for housing trailers at LSA Anaconda in return for gratuities from contractors. Case Closed.
Name Withheld	Former Finance Manager, Joint ASG, Baghdad, Iraq and President, RMI	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Fact-based proposal for debarment resulting from allegations that post-government employment restrictions for federal employees may have been violated. On 1/31/2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Name Withheld	Contractor, JCC-I/A, Baghdad, Iraq	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Fact-based proposal for debarment resulting from allegations that contractor received a government contract as a result of a violation of restrictions on post-government employment of federal employees. On 1/31/2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Key, Austin, CPT, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 8/27/2007	Allegations of Bribery	Allegedly requested a \$125,000 payment from a contractor in return for safeguarding the company's interests and a \$50,000 payment from an informant in exchange for a promise of procurement-sensitive information. Taken into custody in New York, NY, and currently awaiting trial.
Cockerham, John L., MAJ, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/15/2007	Allegations of Bribery, Conspiracy and Money Laundering	Indicted in the Western District of Texas on 7/27/2007 on allegations of bribery, money laundering, and wire fraud based on the award of multiple contracts for goods and services while deployed to Kuwait. Entered a plea of guilty to bribery, conspiracy, and money laundering on 1/31/2008. Plea unsealed on 6/24/2008.
Cockerham, Melissa	Spouse, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of Conspiracy and Money Laundering	Indicted in the Western District of Texas on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham. Entered a plea of guilty to conspiracy, and money laundering on 1/31/2008. Plea unsealed on 6/24/2008.
Blake, Carolyn	Sister, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of Wire Fraud and Money Laundering	Indicted in the Western District of Texas on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham. Currently awaiting trial.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Name Withheld	Contractor Employee, IZ Baghdad	Proposed for debarment, 9/14/2007; proposal for debarment terminated, 12/19/2007	Allegations of Violations of the Procurement Integrity Act	Accused of obtaining information in violation of the Procurement Integrity Act to influence the award of convoy-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.
Crenshaw, Joseph, CW2, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 12/3/2007	Allegations of Larceny and Bribery	Allegedly received cash payments in return for escorting contractor fuel tankers into Camp Victory, Iraq, for the purpose of stealing the fuel.
Insaat, Yuksel	JCC-I/A Prime Contractor and LOGCAP III Subcontractor	Proposed for debarment, 11/8/2007; Administrative Compliance Agreement, 2/6/2008	Allegations of False Claims	Contractor for construction of a barracks in Taji, Iraq, valued at \$19,800,000. After contract was terminated, contractor was accused of submitting numerous claims to the government in the amount of \$2,598,941, of which it is alleged that \$2,497,440 were false. Proposed for debarment by USAREUR Suspension and Debarment Official. Administrative Compliance Agreement entered on 2/6/2008.
Peleti, Peleti "Pete," CWO, USA	HHC 25th ID, Camp Victory, Iraq	Suspended, 1/31/2007; proposed for debarment, 3/4/2008; debarred 6/15/2008	Allegations of Bribery and Illegal Gratuities	Allegedly received cash payments in exchange for the award of food service supply contracts to a Kuwaiti-based company. Case Closed.
Lane, Jesse D., Jr.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Annakos, Jennifer	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Chavez, Lomeli L.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Hollier, Derryl	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Lopez, Luis A.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Al Sawari General Trading and Contracting Company	Contractor, ASG Kuwait	Proposed for debarment, 1/18/2008; debarred, 3/13/2008	Allegations of Non-Performance of Contract Terms and Trafficking in Counterfeit Goods and Services	Attempted to deliver 571 counterfeit Nokia cell phones to ASG-KU as part of 3 separate contracts. Phones determined to be counterfeit after DD 250 issues but before issue to units and payment to contractor. Case Closed.
Martin, Anthony J.	Subcontract Manager, KBR, Kuwait	Suspended, 7/19/2007; proposed for debarment, 9/29/2008; debarred, 6/3/2009	Allegations of Bribery, Illegal Gratuities, and Receipt of Kickbacks	Allegedly awarded a subcontract to a Kuwaiti company after agreeing with its managing partner that he was going to receive \$50,240 for the award of the contract. Case Closed.
Smoot, Kevin Andre	Managing Director, Eagle Global Logistics Services	Suspended, 8/8/2007; proposed for debarment, 3/10/2008; debarred, 9/30/2008	Allegations of False Statements, False Claims	Allegedly falsely stated that \$1,141,097 in war risk surcharges billed by Eagle Global Logistics to KBR as part of a subcontract were legitimate. Case Closed.
Hall, Terry	Owner/Manager, Freedom Consulting and Catering, U.S. Eagles Services and Total Government Allegiance	Suspended, 3/7/2008	Allegations of Bribery in Obtaining a Government Contract	Indicted on 11/20/2007 in the U.S. District Court for the District of Columbia on one count of Bribery, in violation of 18 U.S.C. § 201(b)(1)(A), as a result of alleged participation in a scheme to fraudulently award U.S. government contracts to supply bottled water and other supplies and services to the U.S. military in Iraq and Kuwait.

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APPENDIX H

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Freedom Consulting and Catering Company WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
U.S. Eagles Services Corporation	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Total Government Allegiance	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Bluebridge International Trading and Contracting Company, WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall, U.S. Eagles Services Corporation, Freedom Consulting and Catering, WLL, and Total Government Allegiance.
Finbar, J. Charles	Owner/manager, Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL and Trimedpro Project Management	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Trimedpro Project Management	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate of Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL, and Trimedpro Project Management.
Ellis, Dorothy	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008		Affiliate of U.S. Eagles Services.
Bruce, Richard	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008		Affiliate of Total Government Allegiance.
Charles, Maria Rosario	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008		Affiliate of U.S. Eagles Services.
Pressley, Eddie	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008		Affiliate of U.S. Eagles Services.
Gayfield, Tina	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008		Affiliate of Total Government Allegiance.
Naji, Monther "Mike" Majeed	Sales Manager, Phoenix Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations of False Statements	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Al Jabawi, Harith "Harry" Naji	Regional Coordinator, Joshua Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations of False Statements	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Phoenix Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008		Affiliate and Imputee of Naji.

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SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Joshua Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008		Affiliate and Imputee of Naji.
Selph, Levonda J., Colonel, USA (Ret)	Former Contracting Officer, MNSTC-I	Proposed for debarment, 7/1/2008; debarred, 6/17/2009	Allegations of Conspiracy and Bribery	Allegedly awarded contracts to Lee Dynamics International for warehouse services in Iraq in exchange for monetary payments. Debarred for a period of 9 years ending on 7/1/2017. Case Closed.
Starcon Ltd LLC	Contractor, Camp Arifjan, Kuwait	Proposed for debarment, 7/1/2008; debarred, 6/17/2009	Affiliate of George H. Lee	See entry for George H. Lee. Debarred for a period of 9 years ending on 7/1/2017. Case Closed.
Guyon, Stephen	Managing Partner, Starcon, Ltd LLC	Proposed for debarment, 7/1/2008	Affiliate of George H. Lee	See entry for George H. Lee.
Name Withheld	Former Contractor (Interpreter), Baghdad, Iraq	Suspended, 5/23/2008; suspension terminated, 12/11/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly used an Iraqi contractor's e-mail address to request payment for a completed contract to the bank account for Liberty's Construction. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon. Found not guilty at trial.
Name Withheld	Owner, Liberty's Construction Company	Suspended, 5/23/2008; suspension terminated, 12/11/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly established a company and bank accounts for the purpose of fraudulently obtaining payment for a completed contract held by another contractor in Iraq. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon. Found not guilty at trial.
Newcon International Ltd.	NVG Supplier, TACOM Contract for Iraqi Army Battalion Equipment Sets	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Company does business as "Newcon Optik."
Beker, Mendel	President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Also known as "Mikhail Lvovich" and "Michael Beker."
Prilik, Arie	Vice President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier.
Name Withheld	Employee, Newcon International	Suspended, 6/9/2008; suspension terminated 8/21/2008.	Affiliate of Newcon International	See entry for Newcon International.
Coman, Stins	Part Owner, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	See entry for Newcon International.
Raman International, Inc.	Contractor, Victory Base Complex RCC, Iraq	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000 and \$370,000 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 in the Western District of Oklahoma.
Chidiac, Elie Samir	Iraq Country Manager, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000 and \$370,000 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 in the Western District of Oklahoma.
Atallah, Mike	CEO, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and Imputee of Raman International and Elie Chidiac.
Atallah, Marta	Treasurer, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and Imputee of Raman International and Elie Chidiac.
Atilan, Metin	Owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	Allegedly offered to pay a contracting officer for the award of contracts to PMA Services Supply and Construction for the supply of residential trailers. Arrested 6/08/2008 in Las Vegas and released on bail. Fugitive as of 6/12/2008.

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APPENDIX H

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
PMA Services Supply and Construction LLC	Construction Equipment Supplier, MNF-I	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Kayteks General Services Co.	Turkish Subsidiary, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Williams, Theodore Q.	Vice President, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Kacar, Ozgen	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Kacar, Mezin	Affiliate, Metin Atilan	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan. Allegedly assisted in delivering payments as part of scheme to fraudulently obtain contracts for residential trailer supply.
Atilan, Ayfer	Manager and Part-owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	See entry for Metin Atilan.
Kahn, Mohammad Shabbir	Employee - Tamimi Global Logistics, Kuwait	Suspended, 4/27/2006; proposed for debarment, 9/15/2006; debarred, 10/10/2007	Allegations of Wire Fraud, Conspiracy, Money Laundering and False Statements	Pled guilty to 12 counts of wire fraud, 1 count of conspiracy to launder money, and 1 count of making a false statement. Sentenced to 51 months confinement, 2 years supervised release, ordered to pay an assessment of \$1,400, a fine of \$10,000, and restitution in the amount of \$133,860 payable to U.S. Army Operations Support Command. Case Closed.
Momon, James, Jr., Major, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/21/2008	Allegations of Conspiracy and Bribery	Allegedly received payments for the award of contracts from Kuwaiti contractors. Currently awaiting trial.
Omega Construction and Support Services	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 8/21/2008	See entry for MAJ James Momon	Company established by MAJ James Momon to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors.
Allied Arms Company, Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Jireh Springs General Trading and Contracting Establishment	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.
Zenith Enterprises Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	d/b/a "Zenith for General Trading and Contracting" and "Zenith Enterprises, Ltd.;" Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Case Closed.
Trans Orient General Trading	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Case Closed.
Fawzi, Shahir	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	a.k.a. "Shaher Nabih Fawzi Audah;" Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment pending.

Continued on next page

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Al-Ajmi, Falah	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Case Closed.
Gopal, K. V.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Case Closed.
Nair, Vasantha	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Case Closed.
Defense Consulting and Contracting Group, L.L.C.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment. Submitted and under review.
Allied Arms Company, W.L.L.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Proposed for debarment on 7/23/2008 based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Response to proposed debarment. Submitted and under review.
Jireh Ventures USA	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008	Allegations of bribery in obtaining a Government contract.	Company established by MAJ Cockerham to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors. Response to proposed debarment. Submitted and under review.
D and J Trading Company	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred 5/14/2009	Allegations of bribery in obtaining a Government contract.	Company established by MAJ Cockerham to facilitate the receipt of kickbacks associated with the award of contracts to Kuwaiti contractors. Debarred for a period of 10 years ending 7/23/2018. Case Closed.
First AIM Trading and Contracting	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Debarred for a period of 10 years ending 7/22/2018. Case Closed.
Future AIM United	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Debarred for a period of 10 years ending 7/22/2018. Case Closed.
Dewa Projects (Private) Ltd.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Debarred for a period of 10 years ending 7/22/2018. Case Closed.
Al Ghannom and Nair General Trading Company	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Debarred for a period of 10 years ending 7/22/2018. Case Closed.
Dewa Trading Establishment	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Debarred for a period of 10 years ending 7/22/2018. Case Closed.
Dewa Europe	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Debarred for a period of 10 years ending 7/22/2018. Case Closed.
Triad United Technologies, L.L.C.	Contractor, ACA, Camp Arifjan, Kuwait	Proposed for debarment, 7/23/2008; debarred, 9/17/2008	Allegations of bribery in obtaining a Government contract.	Debarred for a period of 10 years based on allegations of payments made to MAJ John Cockerham in exchange for bottled water BPA calls. Debarred for a period of 10 years ending 7/22/2018. Case Closed.
Lanmon, Cedar J. CPT, USA	Former COR, LSA Anaconda, assigned to I Corps and Ft. Lewis, WA	Suspended, 6/17/2008; proposed for debarment, 4/9/2009; debarred, 6/3/2009	Allegations of Bribery	Allegedly facilitated the award of contracts to a contractor in exchange for 10% of contract awards valued at \$250,000 during 2 deployments. Also allegedly provided short-term loans to other contractors he was responsible for overseeing. Debarred for a period of 6 years ending 6/16/2014. Case Closed.

Continued on next page

APPENDIX H

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Dubois, Lee W.	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Jeffrey, Robert	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Shrewtha, Bal Ram	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Maalouf, Elias	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Young, Robert	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Davis, Kevin Arthis, COL, USA (Ret.)	Former Chief, Technical Evaluation Team, CPA Office of Security Cooperation	Suspended, 11/25/2008	Allegations of Bribery and Bid-rigging	Allegedly provided assistance to Lee Dynamics International and other contractors in the award of warehouse contracts by CPA.
Krage, Gerald Thomas, SGM, USAR	Task Force Dragon, MNC-1, Camp Victory	Proposed for debarment, 3/19/2009	Failure to obey a lawful general order and false official statement	Convicted at court-martial of violating the Joint Ethics Regulation and False Official Statement during attempts to influence contracting officers to use Alrafidane LLC's products and services in Iraq reconstruction contracts. Response for proposal for debarment under review.
Castro, Andrew John, SSG, USAR	President, Alrafidane, LLC	Proposed for debarment, 3/19/2009	See notes	Affiliate of SGM Gerald Krage.
Alrafidane, LLC	Water purification system manufacturer, Lagrangeville, NY	Proposed for debarment, 3/19/2009	See notes	Affiliate of SGM Gerald Krage.
Alama, Nazar Abd	Director, San Juan Co.	Proposed for debarment, 4/9/2009; debarred, 7/1/2009	Allegations of attempted bribery	Allegedly solicited a JCC-I/A contracting officer to award contracts to San Juan Co., in exchange for a \$250,000 cash payment. Debarred for a period of 5 years ending on 4/8/2014. Case Closed.
San Juan Co.	Construction materials supplier and general support contractor, Baghdad, Iraq	Proposed for debarment, 4/9/2009; debarred, 7/1/2009	See notes	Affiliate of Nazar Abd Alama. Debarred for a period of 5 years ending on 4/8/2014. Case Closed.
Mississippi Company for the General Contract	Construction materials supplier and general support contractor, Baghdad, Iraq	Proposed for debarment, 4/9/2009; debarred, 7/1/2009	See notes	Affiliate of Nazar Abd Alama. Debarred for a period of 5 years ending on 4/8/2014. Case Closed.
Murray, Christopher H., MAJ, USA (Ret.)	Contracting Officer, Camp Arifjan, Kuwait	Suspended, 1/19/2009	Allegations of Bribery and Bid-rigging	Allegedly received cash payments totaling \$225,000 from three contractors providing goods and services to camp Arifjan.
Nguyen, Michael Dung, CPT, USA	Civil Affairs Officer, 4th Stryker Brigade Combat Team, 2nd Battalion, 23rd Infantry	Suspended, 3/13/2009	Allegations of Theft	Allegedly diverted approximately \$690,000 in CERP funds to his personal use during the deployment to Iraq. Awaiting trial.

Continued on next page

SUSPENSIONS AND DEBARMENTS (ARMY)

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Fankhauser, Jacqueline S.	Family member, JCC-I/A Contracting Officer	Proposed for Debarment, 4/9/2009	Receipt of Stolen Property	Received cash payments and personnel property valued at approximately \$370,000 from a contractor on behalf of a deployed family member as part of a scheme to fraudulently award multiple Government contracts. Sentenced on 2/19/2009 to 1 year probation, 180 days home confinement, 104 hours of community service, a \$10,000 fine, and \$100 special assessment.
Westley, George Elbert III, CPT, USA	Logistics Officer, 413th Military Transition Team, Forward Operating Base Paliwoda, Iraq	Suspended 6/17/2009	Allegations of Conspiracy to Steal Government Property	Allegedly sold 1 bus, 8 trucks, 19 generators, 5 trailers, and other miscellaneous items from Joint Base Balad DRMO lot to local Iraqis in exchange for cash payments.
Greene, Roy Jr., SFC, USA	Logistics NCOIC, 413th Military Transition Team, Forward Operating Base Paliwoda, Iraq	Suspended 6/17/2009	Allegations of Conspiracy to Steal Government Property	Allegedly sold 1 bus, 8 trucks, 19 generators, 5 trailers, and other miscellaneous items from Joint Base Balad DRMO lot to local Iraqis in exchange for cash payments.

TABLE H.2
SUSPENSIONS AND DEBARMENTS (AIR FORCE AND NAVY)

NAME	POSITION	ACTION TAKEN
AIR FORCE		
Custer Battles	Custer Battles, LLC	Debarred, 03/17/2006
Dayekh, Ahmed Hassan	Al Riyadh Laboratories and Electricity Company	Debarred, 09/26/2006 – 09/28/2009
Al Riyadh Laboratories and Electricity Company		Debarred, 1/26/2007
Grove, Robert, COL, USA (Ret)	Contractor	Debarred, 10/30/2007
Mahmoud, Samir	Western Solutions	Debarred, 11/29/2007
Remington, Sherrie Lynn, CPT		Proposed for debarment, 01/25/2008
Ramirez, David Ricardo	Contractor	Suspended, 03/27/2009
Grove, Robert Jr., Al-Sishra Group	Contractor	Proposed for debarment 4/14/2009, proposed debarment terminated 4/30/2009
NAVY		
Medina, Gloria		Proposed for debarment, 4/11/2008

DETAILED SUMMARY OF OTHER AGENCY OVERSIGHT

This appendix provides summaries of the audits listed in Section 5. All information provided is current, as of June 30, 2009.

Department of Defense Office of Inspector General

The Department of Defense continues to face many challenges in executing its Overseas Contingency Operations (OCO), formerly known as “the Global War on Terror (GWOT).” The Department of Defense Office of Inspector General (DoD OIG) has identified priorities based on those challenges and has responded by expanding its coverage of OCO operations and its presence in Southwest Asia. As the Department continues its OCO, such as Operations Iraqi Freedom and Enduring Freedom, OIG will stay focused on issues important to accomplish the mission and ensure the Department makes efficient use of its resources to support the warfighter. DoD OIG has assigned almost 500 personnel during the third quarter of FY 2009 to its OCO-related projects and investigations.

In May 2009, DoD OIG, on behalf of the member DoD and federal oversight agencies, issued an update to the statutorily required Comprehensive Oversight Plan for Southwest Asia, including the additional FY 2009 statutorily required oversight. The Comprehensive Oversight Plan for Southwest Asia includes the individual oversight plans of the Inspectors General for DoD, Department of State, and the U.S. Agency for International Development; the Special Inspector General for Iraq

Reconstruction; and the Special Inspector General for Afghanistan Reconstruction. It also includes the oversight work of the Army Audit Agency, Naval Audit Service, Air Force Audit Agency, and Defense Contract Audit Agency because of the major contributions they make to improve the efficiency and effectiveness of support to the military. The comprehensive plan was expanded beyond the statutorily required mandates to include other functional areas that DoD OIG believes are germane to supporting Operations Enduring Freedom and Iraqi Freedom, as well as the Overseas Contingency Operations, such as contract administration and management, reset of equipment, financial management, and reconstruction support effort. In addition, the update issued in May 2009 includes the Commander, U.S. Central Command’s request for DoD OIG and the Service Audit Agencies to review asset accountability within Southwest Asia.

DoD OIG led Southwest Asia Joint Planning Group coordinates and deconflicts federal and DoD OCO related oversight activities. The Group held its ninth meeting in May 2009.

During the third quarter of FY 2009, DoD OIG expanded its Southwest Asia presence, deploying additional auditors and investigators to Iraq and Afghanistan. The additional staff support the increased oversight workload required by statutory requirements, congressional requests, senior DoD and military officials’ requests, and as DoD OIG determines based on high-risks and challenges in the operations. DoD OIG’s field offices in Qatar, Iraq, Kuwait, and Afghanistan enhance the ability to provide audit,

TABLE I-1
DCIS INVESTIGATIONS

INVESTIGATIVE STATUS	PROCUREMENT FRAUD	PUBLIC CORRUPTION	THEFT/TECH PROTECT/OTHER	TOTAL
Open	10	15	4	29
Closed	1	2	0	3
Totals	11	17	4	32

inspection, and investigative support to DoD operations in support to OCO.

On April 29, 2009, the DoD OIG testified before the Senate Homeland Security and Governmental Affairs Committee Subcommittee on Contracting Oversight on “Improving the Ability of Inspectors General to Detect, Prevent, and Prosecute Contract Fraud.”

Defense Criminal Investigative Service

DCIS continues to conduct criminal investigations in support of DoD GWOT efforts through investigative resources in Southwest Asia; Wiesbaden, Germany; and continental United States task force investigations focusing on public corruption and fraud in the Southwest Asia theater. In conjunction with DoD OIG’s renewed emphasis upon oversight of spending related to Iraqi development, DCIS has continued to deploy special agents on a rotational basis to Iraq, Kuwait, and Afghanistan to conduct criminal investigations in support of DoD operations. Six-month rotational details to Iraq and Kuwait commenced in September 2006. Additionally, six-month rotations to Afghanistan commenced in 2008. Since March 2009, DCIS has deployed seven special agents and one administrative personnel to Iraq, two special agents to Kuwait, and three special agents to Afghanistan. For the status of DCIS investigations, see Table I-1.

Open Cases

DCIS currently has 29 open investigations being worked jointly with SIGIR. This includes two projects. No case was closed during this period.

Completed Audits/Reviews

Logistics Support Contracting for the United States Special Operations Command

(D-2009-083, ISSUED MAY 28, 2009)

The Special Operations Forces Support Activity (SOFSA) contracting officers did not develop and implement a Quality Assurance Surveillance Plan (QASP) or designate properly trained Contracting Officer’s Representatives (CORs) for 44 service task orders valued at more than \$514 million. This is approximately 30% of the overall \$1.74 billion obligated as of July 2008 for the two contracts. The SOFSA Contracting Office did designate a CCOR for the overall contracts; however, it is not feasible for one individual to effectively oversee 2,148 task orders requiring surveillance in 20 locations. SOFSA allowed contractor employees to perform inherently governmental functions for task orders valued at approximately \$82 million. The United States Army Special Operations Command, Technology Applications Program Office incorrectly funded at least one task order with \$63.6 million in procurement funds rather than research, development, test, and evaluation funds. SOFSA internal controls were not adequate. DoD OIG

identified material internal control weaknesses in the SOFSA contracts it reviewed.

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

(D-2009-079, ISSUED MAY 7, 2009)

Norfolk area disbursing center personnel did not maintain supporting documentation for combat zone (CZ) entitlements, according to record retention requirements. They also did not always obtain adequate supporting documentation to substantiate CZ entitlements. DoD OIG reviewed the adequacy of the support for the CZ entitlements received by 338 Navy military members. The disbursing centers provided complete support for the entitlements of 73 members. However, they provided only partial support for the entitlements of 107 members and no support for the entitlements of 158 members. Therefore, the Navy could not substantiate whether at least 158 of 338 Navy military members received proper CZ entitlements during deployments supporting the Global War on Terror. This could cause financial hardship on Navy warfighters and their families. In addition, the lack of proper supporting documentation adversely affects the Navy's ability to detect fraud or improper payments. The Commander, Navy Installations Command, did not issue guidance, provide training, or conduct quality assurance reviews to ensure that Norfolk area disbursing center personnel maintained supporting documentation, according to retention requirements. Thus, they cannot prevent or detect fraud or improper payments.

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

(D-2009-078, ISSUED MAY 4, 2009)

Contract terms for health care provided by military treatment facilities to contractors in Southwest Asia were not adequately addressed. Based on a statistical sample of 2,561 DoD contracts, DoD OIG projected that 1,383, or 54%, of the contracts had health care terms that were vague and subject to interpretation, or were silent on health care terms. Military treatment facilities were not billing and collecting payment from contractors for health care provided. DoD internal controls were inadequate. DoD OIG identified a material internal control weakness in billing and collecting payments from contractors that receive health care from military treatment facilities in Southwest Asia. Military treatment facilities in Southwest Asia may have provided health care billable in the millions without seeking reimbursement. DoD OIG did not project a potential monetary benefit. During the audit, DoD officials from various organizations established a working group to discuss how to implement a billing and collection process in contingency operations.

Defense Contract Management Agency (DCMA) Actions on Audits of Cost Accounting Standards and Internal Control Systems at DoD Contractors Involved in Iraq Reconstruction Activities

(D-2009-6-004, ISSUED APRIL 8, 2009)

The objective of this review was 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." The DCMA Houston contracting officers did not adequately justify

their actions on two DCAA audit reports of potential cost accounting standard noncompliances and one audit report of accounting system deficiencies. In addition, a DCMA Philadelphia contracting officer did not adequately coordinate with DCAA in responding to DCAA-reported estimating system deficiencies. DCMA Philadelphia and Houston did not timely process DCAA-reported noncompliances in accordance with FAR 30.605 and did not accurately report contract audit follow-up data. DCMA concurred with 13 recommendations and partially concurred with 1 recommendation. DoD OIG requested that DCMA reconsider its comments concerning our recommendation that DCMA contracting officers add DCAA Field Detachment audits into the contract audit follow-up system.

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

(D-2009-073, ISSUED APRIL 8, 2009)

Of the 130 sample points, DoD OIG could not determine whether 59 sample dollar points, associated with \$6.23 billion in appropriated funds, were obligated for the purposes authorized by Congress or used in support of the Global War on Terror. DoD OIG concluded that the Office of the Under Secretary of Defense (Comptroller) and four DoD Components (the Army, the Navy, the Marine Corps, and the Washington Headquarters Service) did not consistently maintain adequate audit trails or separate Global War on Terror supplemental and bridge funding from annual and other supplemental appropriations in their accounting systems.

Controls Over Air Force Materiel Command Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror

(D-2009-067, ISSUED APRIL 3, 2009)

DFAS Columbus and six Air Force bases erroneously reported that they reviewed and validated 100 % of Air Force Materiel Command Unliquidated Obligations (ULOs). This increased the risk of Air Force losing funds not de-obligated timely. DFAS Columbus could not provide evidence that it accomplished tri-annual reviews for 31 ULOs. As a result, the Air Force has no assurance that DFAS Columbus reviewed and validated ULOs valued at \$169.7 million and that the Air Force still needs the obligated funds. DFAS and Air Force internal controls were not effective. DFAS and the Air Force did not provide adequate oversight of the tri-annual review process. DFAS Columbus did not maintain supporting documentation of its reviews.

Marine Corps' Management of the Recovery and Reset Programs

(D-2009-066, ISSUED APRIL 1, 2009)

The Marine Corps recovery and reset efforts for the items of equipment reviewed were generally effective. For the recovery program, the Marine Corps received the supplemental funds it requested in FY 2007 and effectively overhauled the items of equipment DoD OIG reviewed. For the reset program, the Marine Corps also received the supplemental funds it requested from Congress for FY 2007. Further, the equipment requirement computations were supported in the Total Force Structure Management System database. In addition, most of the \$6.9 billion in supplemental procurement fund requirements for FY 2007 were supported by documentation that included justifications and priorities.

However, \$383.3 million in requirements, or approximately 5.6 % of the supplemental funds requested, did not meet DoD or Marine Corps guidance for inclusion in its supplemental funds request. Specifically, the Marine Corps requested: \$266.6 million in requirements that the Marine Corps categorized as low priority and desirable but not essential; \$61.8 million in estimated, not actual, combat losses; \$29.9 million in requirements that were based on inaccurate unit prices; and \$25 million in requirements that exceeded approved requirements. In addition, about \$1.9 billion in requirements were not prioritized, and \$138 million were not traceable to supporting documents. DoD OIG identified an internal control weakness in that the Marine Corps officials did not follow the established guidance or provide sufficient oversight to ensure compliance with the guidance. As a result, the Marine Corps requirements for \$383.3 million in supplemental funds may have been put to better use, and \$138 million were unsupported.

Audit of the Management of Signals Intelligence Counterterrorism Enterprise Analysts

(09-INTEL-05, ISSUED MARCH 24, 2009)

The objective was to evaluate the management of signals intelligence counterterrorism analysts. Specifically, the review focused on the hiring/recruitment process, training programs, and work assignments of counterterrorism analysts. The review included an assessment of the impact additional resources have had on the effectiveness of the National Security Agency counterterrorism mission since September 2001.

Ongoing Audits

Transportation for DoD Personnel and Cargo Relocation from Iraq Drawdown

(PROJECT NO. D2009-D000LC-0240.001, INITIATED JUNE 18, 2009)

DoD OIG plans to conduct a series of audits which will address the transportation of troops, support personnel, and equipment during the relocation efforts. DoD OIG will evaluate the planning process used by the U.S. Transportation Command in determining how to meet the combat troop withdraw goals by August 31, 2010. Specifically, DoD OIG will evaluate the timeline of transportation needs, the identification of transportation methods, and the timeline for relocating combat troops and their support equipment.

Air Cargo Transportation Contracts in Support of Operation Iraqi Freedom and Operation Enduring Freedom

(PROJECT NO. D2009-D000LC-0237.000, INITIATED JUNE 11, 2009)

DoD OIG will determine whether air cargo transportation contracts in support of Operation Iraqi Freedom and Operation Enduring Freedom are administered in accordance with applicable Federal and DoD regulations. Specifically, DoD OIG will determine whether the decision to use air transportation was justified, whether delivery orders were awarded in accordance with vendor selection criteria, and whether the cargo transported by air was delivered within required time frames.

Asset Accountability at Forward Operating Bases Scheduled for Closure or Transfer to the Iraqi Security Forces

(PROJECT NO. D2009-D000JB-0220.000, INITIATED MAY 18, 2009)

This audit is in response to a U.S. Central Command request to focus oversight on asset accountability to ensure that U.S. funded assets are properly accounted for and that there is a process for the proper transfer, reset, or disposal of these assets. DoD OIG plans to begin a series of asset accountability audits in Iraq in May 2009. DoD OIG will focus on the management of high-priority assets, such as wheeled trucks and truck tractors and communications security equipment, at forward operating bases scheduled for closure or transfer to the Iraqi Security Forces.

Marine Corps Fulfillment of Urgent Universal Need Statements for Laser Dazzlers

(PROJECT NO. D2009-D000AE-0210.000, INITIATED APRIL 28, 2009)

This audit is in response to the Assistant Commandant of the Marine Corps addressing allegations of mismanagement in fulfilling Urgent Universal Need Statements for laser dazzlers. DoD OIG's objective is to determine whether acquisition managers in the United States Marine Corps effectively responded to the urgent needs of deployed Marines in acquiring a nonlethal laser dazzler capability in accordance with federal and Defense acquisition regulations. DoD OIG will fully consider suggestions from management on additional or revised objectives. DoD OIG will perform the audit at the Marine Corps Combat Development Command and the Marine Corps Systems Command.

Allowances and Differentials Paid to DoD Civilian Employees Supporting the Global War on Terror

(PROJECT NO. D2009-D000FC-0199.000, INITIATED APRIL 17, 2009)

DoD OIG's overall objective is to determine whether civilian pay disbursed in support of the Global War on Terror is paid in accordance with established laws and regulations. Specifically, DoD OIG will determine whether eligible DoD civilian employees properly received authorized allowances and differentials.

FY 2008 Marine Corps Global War on Terror-Related Costs Processed Through the Standard Accounting, Budgeting and Reporting System

(PROJECT NO. D2009-D000FG-0183.000, INITIATED APRIL 7, 2009)

This audit is the first in a series of audits. DoD OIG will determine whether the Marine Corps accurately reported FY 2008 costs related to the Global War on Terror. DoD OIG will review whether Marine Corps documentation substantiates operation and maintenance obligations processed through the Standard Accounting, Budgeting and Reporting System.

Multi-National Force-Iraq/Multi-National Corps-Iraq Fire Services Inspection and Training Program

(PROJECT NO. D2009-D000JB-0181.000, INITIATED APRIL 3, 2009)

DoD OIG will assess whether Multi-National Force-Iraq is meeting requirements for fire services inspection and training through the use of contracted services. Specifically, DoD OIG will review fire inspection reports to determine whether fire inspection personnel are properly performing fire safety reviews. DoD OIG will identify contracted personnel assigned as expeditionary fire fighters

and review their training records to determine whether the training they completed met contract, DoD, and Army requirements. In addition, DoD OIG will assess the effectiveness of quality control and quality assurance provisions of contracts and task orders related to the Fire Services Inspection and Training Program.

Information Operations in Iraq

(PROJECT NO. D2009-D000JA-0108.002,

INITIATED APRIL 2, 2009)

DoD OIG is conducting this audit at the request of the Commander, U.S. Central Command. DoD OIG will evaluate Information Operations activities in support of Operation Iraqi Freedom. Specifically, DoD OIG will determine the process for establishing Psychological Operations requirements and identify the resources applied against those requirements.

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

(PROJECT NO. D2009-D000FC-0176.000,

INITIATED MARCH 19, 2009)

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

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

(PROJECT NO. D2009-D000FC-0165.000,

INITIATED MARCH 4, 2009)

The Commander, Naval Installations Command, requested this audit. DoD OIG is determining

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

Army and Navy Small Boats Maintenance Contracts

(PROJECT NO. D2009-D000AS-0163.000,

INITIATED MARCH 2, 2009)

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

Material Purchases Made Through Partnership Agreements at Corpus Christi Army Depot

(PROJECT NO. D2009-D000FI-0150.000,

INITIATED FEBRUARY 13, 2009)

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

Summary of Information

Operations Contracts in Iraq

(PROJECT NO. D2009-D000JA-0108.001, INITIATED FEBRUARY 11, 2009)

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

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

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

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

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

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

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

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

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

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

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

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

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

Air Force Depot Maintenance Public-Private Partnerships

(PROJECT NO. D2009-D000LD-0110.000, INITIATED JANUARY 29, 2009)

DoD OIG is examining the management of the public-private partnership arrangements entered into by Air Force depots. Specifically, DoD OIG will determine whether the Air Force depots have established baselines and metrics to measure public-private partnership benefits.

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

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

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

Body Armor Acquisition Life Cycle Management

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

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

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

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

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

Information Operations Contracts in Iraq

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

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

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

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

The objectives of this assessment are to determine whether U.S. government, coalition, and Afghan Ministry of Defense and Ministry of Interior goals, objectives, plans, and guidance to develop and sustain the current and projected Afghan National Security Force health care system are issued and operative; whether previous DoD, Office of the Inspector General, recommendations regarding developing and sustaining the Afghan National Security Force health care system have been implemented; and whether ongoing efforts to develop an enduring health care system for the Afghan National Security Force are effective.

DoD Countermine and Improvised Explosive Device Defeat Systems Contracts

(PROJECT NO. D2009-D000AE-0102.000, INITIATED DECEMBER 9, 2008)

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

Maintenance and Support of the Mine Resistant Ambush Protected Vehicle

(PROJECT NO. D2009-D000CK-0100.000, INITIATED DECEMBER 9, 2008)

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

DoD's Use of Time and Materials Contracts

(PROJECT NO. D2009-D000CF-0095.000, INITIATED DECEMBER 1, 2008)

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

Counter Radio-Controlled Improvised Explosive Device Electronic Warfare Program

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

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

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

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

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

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

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

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

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

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

Based on DoD OIG observations during its audit fieldwork under the originally announced project (D2007-D000FD-0198.000), DoD OIG determined an additional project was required to separately discuss relevant issues identified during its fieldwork. Accordingly, under the original project number, DoD OIG issued Report No. D-2009-063, which addressed the transfer of funds to the FMS Trust Fund and the collection of administrative fees from these funds. Under the second announced project (D2007-D000FD-0198.001), DoD OIG will sustain the originally announced overall audit objective to determine whether the funds appropriated for the security, reconstruction, and assistance of Afghanistan and Iraq and processed through the Foreign Military Sales Trust Fund, are being properly managed. However, DoD OIG has reduced the sub-objectives to determining whether the appropriated funds transferred into the Foreign Military Sales Trust Fund are properly

accounted for, used for the intended purpose, and properly reported in DoD financial reports.

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

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

DoD OIG is determining whether the Army effectively managed efforts to develop, test, and acquire armor solutions for light tactical wheeled vehicles. These solutions are needed in response to the threat to High Mobility Multi-Purpose Wheeled Vehicle (HMMWV) variants and use in developing the next-generation vehicle for the Global War on Terror. In addition, DoD OIG will determine whether DoD exercised adequate operational test and live-fire test oversight of the Army's High Mobility Multi-Purpose Wheeled Vehicle program. A series of reports are planned for this project. The first report will discuss HMMWV variants. The remaining reports will discuss the testing procedures used on light tactical vehicle variants and the requirements for developing a joint Army and Marine Corps tactical vehicle management strategy.

Using System Threat Assessments in the Acquisition of Tactical Wheeled Vehicles

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

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

statements of work, in response to the threats identified in current system threat assessments.

Defense Contract Management Agency Acquisition Workforce for Southwest Asia
(PROJECT NO. D2008-D000AB-0266.000, INITIATED SEPTEMBER 18, 2008)

DoD OIG is determining Defense Contract Management Agency (DCMA) requirements to support Southwest Asia (SWA) contracting operations and the number of available DCMA civilian, military, foreign national, and support contractors supporting such operations. They will also evaluate whether the DCMA Acquisition workforce for SWA is adequately trained and certified.

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

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

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

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

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

DoD OIG is determining the extent and causes of deferred maintenance on the Army Bradley Fighting Vehicle used in the Global War on Terror. DoD OIG will also evaluate compliance with applicable laws and regulations as they relate to the audit objective.

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

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

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

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

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

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

Central Issue Facilities

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

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

Transition Planning for the Logistics Civil Augmentation Program IV Contract

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

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

DoD Body Armor Contracts

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

DoD OIG is examining the contracts and contracting process for body armor and related test facilities. Specific objectives will include evaluating the background and qualifications of the contractors, the criteria for awarding the contracts, the quality assurance process, and any relationships that may exist between the contractors and Government officials. DoD OIG's review of the quality assurance process will include reviewing the results of First Article Testing and Lot acceptance Testing for the body armor contracts.

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

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

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

Contracts Supporting the DoD Counter Narcoterrorism Program

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

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

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

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

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

Rapid Acquisition and Fielding of Materiel Solutions Within the Navy

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

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

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

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

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

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

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

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

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

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

DoD OIG is determining whether contracting for nontactical vehicles in support of Operation Iraqi Freedom and Operation Enduring Freedom was effective. A series of reports are planned. Report D-2009-085, issued during the third quarter of FY 2009, addresses contracting for nontactical vehicles in support of Operation Enduring Freedom.

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

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

DoD OIG is determining the extent and causes of deferred maintenance on the Air Force C-130 aircraft used in the Global War on Terror.

The Army Procurements for the High Mobility Multipurpose Wheeled Vehicles

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

DoD OIG is determining whether the U.S. Army TACOM Life Cycle Management Command is paying fair and reasonable prices for the High Mobility Multi-Purpose Wheeled Vehicles (HM-MWV) 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***

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

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

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

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

DoD OIG is determining the extent and causes of deferred maintenance on the Army Abrams tanks that were used in the Global War on Terror.

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

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

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

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

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

DoD OIG is determining whether personnel assigned as Contracting Officer’s Representatives to the Joint Contracting Command-Iraq/Afghanistan have proper training and expertise to perform their duties.

Review of Electrocution Deaths in Iraq

*(PROJECT NO. D2008-DIPOE2-0196, IPO
2008C006, INITIATED MAY 12, 2008)*

On January 2, 2008, a U.S. Army staff sergeant was electrocuted while showering in his Iraqi-built quarters in the Radwaniyah Palace Complex, Baghdad, Iraq. Congressional interest led to a request from the Deputy Under Secretary of Defense for Acquisition and Technology for DoD OIG to conduct a review of the relevant

management, contracting, and maintenance actions prior and subsequent to the incident. DoD OIG identified a total of 18 electrocutions in Iraq involving U.S. military and contractor personnel. Following a July 30, 2008, hearing by the House Committee on Oversight and Government Reform, the team expanded the scope of the project to include a review of the command actions, investigation case files, and safety mishap investigations of eight additional electrocution deaths in Iraq. Consequently, the Army reopened investigations into four of the electrocutions. The Navy reopened another case in September 2008, as a result of finding new information. DoD IG representatives completed a data collection and field work, including a site visit to Iraq, in May 2009. DoD OIG staffed a draft report with stakeholders in late June 2009.

Organic Ship Utilization in Support of the Global War on Terror

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

DoD OIG is evaluating the effectiveness of policies and procedures used to ensure that activated Government-owned and Government-chartered vessels are used to the maximum extent prior to procuring commercial transportation to Southwest Asia.

Acquisition of Ballistic Glass for the High-Mobility Multipurpose Wheeled Vehicle

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

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

ballistic glass contracts comply with the Federal Acquisition Regulation.

Class III Fuel Procurement and Distribution in Southwest Asia

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

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

War Reserve Materiel Contract

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

DoD OIG is determining whether Air Force contracting officials managed and administered the DynCorp International War Reserve Materiel contract in accordance with federal and DoD contracting policies.

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

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

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

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

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

In response to the concerns of more than 100 members of the Congress, this project evaluates policies and practices for reporting and referring for investigation sexual assault complaints by contractor employees in combat areas. Based on new congressional interest, DoD OIG expanded the scope to DoD's oversight of contractors regarding sexual assault/harassment deployment training and contractor accountability for employee misconduct in combat areas. DoD OIG is in the process of completing a draft report which will be distributed for comment in July 2009.

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

(PROJECT NO. D2008-D000CG-0123.000, INITIATED FEBRUARY 7, 2008)

DoD OIG is determining whether pricing of contracts at the U.S. Special Operations Command complied with Federal Acquisition Regulation requirements for determining price reasonableness.

Controls over the Contractor Common Access Card Life Cycle in Southwest Asia

(PROJECT NO. D2007-D000LA-0199.002, INITIATED JANUARY 24, 2008)

DoD OIG is determining 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 CACs; revoke or recover CACs from contractors in accordance with DoD policies

and procedures; and ensure the proper use of the CAC by contractors.

Defense Emergency Response Fund for the Global War on Terror

(PROJECT NO. D2008-D000FE-0106.000, INITIATED DECEMBER 19, 2007)

As part of its overall GWOT effort, DoD OIG is reviewing whether the Defense Emergency Response Fund (DERF) is used as intended, and whether the use of the funds complies with the Office of Management and Budget guidance, including whether DoD closed and transferred all DERF for GWOT balances to the Iraq Freedom Fund (IFF) as intended by Public Laws 108-11 and 108-106. DoD OIG will also determine whether DoD has the ability to track the use of the Defense Emergency Response Fund.

Medical Equipment Used To Support Operations in Southwest Asia

(PROJECT NO. D2008-D000LF-0093.000, INITIATED NOVEMBER 28, 2007)

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

Internal Controls and Data Reliability in the Deployable Disbursing System

(PROJECT NO. D2007-D000FL-0252.000, INITIATED AUGUST 31, 2007)

DoD OIG plans to issue a series of reports in this project. The overall objective is to determine whether the internal controls over transactions processed through the Deployable Disbursing System are adequate to ensure the reliability of the data processed. The audit series will include financial information processed by disbursing stations supporting the Global War on Terror and will also follow up on “Internal Controls Over Out-of-Country Payments,” (Project No. D2006-D000FL-0208.000). The first report, D2009-054, addresses U.S. Marine Corps (USMC) processed disbursement transactions that contain classified information into unclassified DoD systems.

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

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

DoD OIG is reviewing 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.

Department of State Office of Inspector General

Completed Audits

The Department of State Office of Inspector General (DoS OIG) completed three audits related to Iraq for the quarter ending June 30, 2009.

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

(MERO-IQO-09-06, ISSUED JUNE 12, 2009)

The objectives were to determine the requirements and provisions of the contract; the objectives of the contracts and what indicators have been established to measure performance; and how the Department administered the contract to oversee DynCorp International’s performance.

The report issued these findings:

- DynCorp’s personal protection has been effective in ensuring the safety of chief of mission personnel in northern Iraq.
- DynCorp successfully conducted requested, but limited, personal protection movements at the Regional Embassy Office in Kirkuk before it was closed in December 2008.
- Until mid-2008, there were weaknesses in the Bureau of Diplomatic Security’s (DS) management and monitoring of DynCorp contract performance in Erbil because there was only one DS special agent there. However, in mid-2008, Embassy Baghdad tripled the number of DS special agents assigned to the Regional Reconstruction Team in Erbil, and the current three regional security officers at the Regional Reconstruction Team adequately oversee the personal protective service contractors.

- DynCorp has a professional, experienced workforce, but has had difficulty maintaining required staff in two labor categories, dog handlers and designated marksmen.
- Personnel rosters (muster sheets) prepared by DynCorp were neither reviewed nor signed by Bureau of Diplomatic Security special agents at the Regional Embassy Office in Kirkuk, and they are neither reviewed nor signed by special agents at the Regional Reconstruction Team in Erbil. Therefore, it is not certain whether personnel staffing data, as represented by the muster sheets, is complete and accurate, or whether the labor costs incurred and charged by DynCorp are proper.
- Bureau of Diplomatic Security special agents and personal security specialists in Iraq had problems with long-range, multiband communication using hand-held radios. In northern Iraq, the information management officer at the Regional Embassy Office in Kirkuk was able to modify the frequencies of these hand-held radios and successfully use them for long-range communication. At DoS OIG's recommendation, the regional security officer in Kirkuk relayed this information to Embassy Baghdad, and plans were made to resolve these communication problems. These plans included the hiring of two tactical radio specialists to improve field communication, as recommended in the Status of the Secretary of State's Panel on Personal Protective Services in Iraq Report Recommendations (MERO-IQO-09-01, December 2008).
- DynCorp successfully manages inventory and safeguards government-furnished armored protection vehicles and weapons.
- The maintenance facility for all the vehicles assigned to the Regional Reconstruction Team in Erbil is located over 60 miles away at the Kirkuk Airbase, requiring at least five hours for even basic vehicle services. This is an inefficient use of personal security specialists' time and skills, and decreases productivity.
- The report issued three recommendations:
- The Bureau of Diplomatic Security should ensure DynCorp provides personnel in the labor categories required by the second Worldwide Personal Protective Services contract. (Action: DS)
- The Bureau of Diplomatic Security should ensure that its special agents at Regional Reconstruction Team Erbil review and verify the accuracy of muster sheets prepared by DynCorp before the sheets are sent to the Bureau of Diplomatic Security contraction officer's representative. (Action: DS)
- Embassy Baghdad should ensure there is appropriate maintenance support in Erbil for armored protection vehicles. (Action: Embassy)

Joint Review with SIGIR of the Blackwater Contract for Worldwide Personal Protective Services

(AUD/IQO-09-16, ISSUED JUNE 5, 2009)

The objectives were to determine the contracting process; the requirements and provisions of the contract; the costs and funding sources of the contract; and how the Department of State (DoS) administered the contract to oversee Blackwater's performance.

The total estimated costs for the DoS's contracts and task orders with Blackwater for Iraq were over \$1 billion as of May 29, 2008. The contracts were funded primarily with DoS Diplomatic and Consular Programs funds and about \$76 million of Iraq Relief and Reconstruction Funds. DoS OIG found that the contract and two of the three task orders were awarded to Blackwater through standard competitive

processes and that the third task order, which had been awarded noncompetitively, was justified. DoS is doing a commendable job in providing oversight of weapons and vehicles provided to Blackwater. However, DoS oversight of all other government-furnished property was inadequate, and contractor lists were incomplete and inaccurate and therefore unreliable. In some instance, Blackwater property was erroneously identified as government property. Improvements were needed by DoS in administering the contract and providing more stringent oversight of Blackwater's cost and performance in Iraq. The report noted that full manning of protective details was important to the safety of the individuals being protected, as well as for the members of the protective detail. However, DoS did not assess penalties for noncompliance with contract staffing requirements. As a result, DoS OIG estimated deductions totaling \$55 million that were applicable to manpower shortages during 2006 and 2007. The report also noted that DoS did not adequately review travel costs, which resulted in ineligible costs of \$127,364 being paid for premium airfare in excess of coach fare. The contracting officer recovered \$56,457 of the \$127,364 and anticipates collecting the balance of \$70,907.

Review of the Activities of Triple Canopy under the State Department's Worldwide Personal Protective Service Contracts (WPPS) in Iraq (MERO-IQO-09-03, ISSUED MAY 5, 2009)

The objectives were to determine the requirements and provisions of the contract; objectives of the contracts and what indicators have been established to measure performance; and how DoS administered the contract to oversee Triple Canopy's performance.

The report issued these findings:

- Triple Canopy's personal protection operation has been highly effective in ensuring the safety of chief of mission personnel in southeastern Iraq's complex security environment. Triple Canopy has a commendable record of restraint in the use of deadly force while on protection missions.
- Triple Canopy has safeguarded government-furnished vehicles, weapons, and communication and other equipment in Iraq.
- Triple Canopy has had recurring difficulties maintaining required staffing for the critical labor categories of emergency medical technicians, designated marksmen, interpreters, and dog handlers. Personnel rosters (muster sheets) are not reviewed by special agents in the Regional Security Offices (RSOs), and therefore, it is uncertain whether the labor costs incurred and charged by Triple Canopy are proper.
- The heavy, armored Suburban protection vehicles are ill-suited to the rugged desert terrain of southeastern Iraq. Furthermore, Triple Canopy's poorly functioning maintenance and parts distribution chain delays delivery of critical repair parts, resulting in downtime for essential protection vehicles.
- Triple Canopy's personnel's use on base of protection vehicles for administrative tasks puts unnecessary wear and tear on these expensive vehicles. A standard Suburban armored protection vehicle costs approximately \$100,000.
- Embassy Baghdad has had significant problems managing and monitoring Triple Canopy's performance due to frequent staff turnover and gaps in coverage, inadequate contract monitoring training, failure to maintain contract files, and the Bureau of Diplomatic Security (DS) special agents' focus on the protection and safety of personnel,

making contractor oversight a secondary responsibility.

- The report issued two recommendations:
- The Bureau of Diplomatic Security should implement an armored protection vehicle package specifically tailored for the requirements of protection missions in geographically challenging terrain.
- The Bureau of Diplomatic Security should provide a sufficient number of standard road vehicles suitable for required administrative, non-protection transportation.

Ongoing Audits

Property Inventory and Accountability at Embassy Baghdad

(PROJECT NO. 09MERO3017, INITIATED JUNE 2009)

The objectives are to evaluate DoS's controls for inventorying, recording, and safeguarding U.S. government equipment and property in Iraq. This review is in the fieldwork stage.

LOGCAP Task Order for Embassy Baghdad

(PROJECT NO. 09MERO3016, INITIATED JUNE 2009)

The objectives are to evaluate and assess the contractor's compliance with contract terms and conditions, task order terms and conditions, and applicable laws and regulations. This review is in the fieldwork stage.

Personal Security Detail (WPPS) Contract—DynCorp (Iraq) (Procurement and Financial Related)

(PROJECT NO. 09MERO3013, INITIATED APRIL 2009)

The objectives are to evaluate the procurement process to include the methods for determining

the contract requirements and the contract award decisions; and the funding sources and allowability, allocability, and reasonableness of costs claimed under the contract. This review is in the fieldwork stage.

Personal Security Detail (WPPS) Contract—Triple Canopy (Iraq) (Procurement and Financial Related)

(PROJECT NO. 09MERO3012, INITIATED APRIL 2009)

The objectives are to evaluate the procurement process to include the methods for determining the contract requirements and the contract award decisions; and the funding sources and allowability, allocability, and reasonableness of costs claimed under the contract. This review is in the fieldwork stage.

Inspection of Embassy Baghdad

(PROJECT NO. 09-ISP-3020, INITIATED JANUARY 2009)

The objectives are to evaluate the Embassy's implementation of policy, management of resources, adequacy of management controls, and measures to protect people, information, and facilities. This review is in the final report stage.

Embassy Baghdad Transition Plan (DoD Downsizing)

(PROJECT NO. 09MERO3002, INITIATED NOVEMBER 21, 2008)

The objectives are to review what transition planning mechanisms are in place within DoS and between DoS and the U.S. military and the Iraqi government; what are the key transition issues facing DoS planners, including the provision of security, logistical support, transportation, and the status of regional offices and Provincial Reconstruction Teams; and what are

the expected costs associated with increased DoS roles and responsibilities. This review is in the final report stage.

Role, Staffing, and Effectiveness of the Regional Embassy Offices (REO) in Iraq
(PROJECT NO. 09MERO3003,
INITIATED NOVEMBER 21, 2008)

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

Audit of Contract Administration, Commissioning and Accreditation of the NEC Baghdad
(PROJECT NO. 08AUD3023,
INITIATED JULY 2008)

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

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

Completed Audits

This quarter, the USAID Office of Inspector General (USAID OIG) issued three performance audits related to Iraq reconstruction. In addition,

USAID OIG issued six financial audits covering \$192.0 million in costs incurred under USAID contracts and cooperative agreements, which were performed for USAID OIG by DCAA. These six audits identified questioned costs totaling \$17,691,090. Eighteen other financial audits are in process.

Audit of USAID/Iraq's Economic Governance Program II

(E-267-09-004-P, ISSUED JUNE 3, 2009)
USAID/Iraq's \$233 million Economic Governance II (EGII) Program, begun in September 2004, was designed to provide technical assistance to the Government of Iraq to develop and enable economic reforms through policy, regulations, laws, and institutional structures that would foster a competitive private sector. USAID OIG conducted this audit to determine if the EGII Program was achieving intended results and its impact. USAID OIG concluded that the program has not been successful in providing the foundation for an open, modern, mixed-market economy, and it has not made a significant impact on the economic environment in Iraq. Further, although the program provided a great deal of technical assistance, USAID OIG could not find any direct or indirect linkages between the contractor's deliverables and improvements in the seven functional areas upon which the program was expected to make an impact.

The EGII Program aimed to improve seven key economic areas through the accomplishment of 398 individual tasks. However, USAID officials did not establish a systematic mechanism to monitor the myriad of tasks and thus, could not track whether the tasks had been performed, were on schedule, or were behind schedule. Without such knowledge, the mission was unable to manage the contract effectively or

measure improvements in the seven functional areas in which the EGII Program was meant to have the greatest effect. Consequently, in September 2008, after 4 years and \$192 million in incurred costs, fewer than half of the originally planned 398 tasks had been performed. In addition, implementation of a major information system (the Iraq Financial Management Information System) was behind schedule, and not fully operational. USAID OIG's report contained 12 recommendations to improve oversight of the program and to address other issues, including the need to conduct mandatory, program-funded information technology reviews; reduce the implementing contractor's subcontract approval level; and implement controls over nonexpendable property.

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

(E-267-09-003-P, ISSUED MAY 31, 2009)

USAID/Iraq's \$370 million Local Governance Program II was designed to establish and strengthen the conditions, institutions, capacity, and legal and policy framework for a democratic local governance system. USAID OIG conducted the audit to determine if the program was achieving its intended results and its impact. USAID OIG concluded that the Local Governance Program II had been partially successful. The program achieved some success with the technical assistance and training that it provided to Iraq's 18 Provincial Councils. However, in regard to building the capacity of local council members and Iraqi government officials, USAID/Iraq did not establish criteria for selecting recipients for training and approved an approach that essentially allowed Iraqi officials to enroll in whatever training courses they felt would benefit them. Consequently,

approximately 27,000 Iraqis received training, but the success or short-term impact of that significant amount of training on improving local governance was not measured. In addition, controls to prevent officials from taking courses more than once had not been established.

The audit process also identified weaknesses in USAID/Iraq's contractor performance review process. In particular, the reviews had not been prepared timely or accurately. USAID OIG's report contained five recommendations to strengthen the mission's oversight of training planned under a follow-on program—Local Governance III—and its contractor performance review process.

Audit of USAID/Iraq's Compliance with the Federal Information Security Management Act of 2002 for Fiscal Year 2009

(REPORT NO. NOT REPORTED, SUMMARY ISSUED APRIL 30, 2009)

USAID OIG conducted this audit work in support of the Agency-wide Audit of the Federal Information Security Management Act (FISMA). USAID OIG provided information on USAID/Iraq's compliance with FISMA to OIG Headquarters that they will incorporate into an Agency-wide FY 2009 FISMA report.

Ongoing Audits

Audit of the Office of Foreign Disaster Assistance Program in Iraq

(INITIATED 1Q/FY 2009)

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

TABLE I.2
DCAA AUDITS RELATED TO IRAQ FOR FY 2008 AND FY 2009

DESCRIPTION OF AUDIT AREA	FY 2008 CLOSED	FY 2009	
		CLOSED	OPEN
Price Proposals (1)	66	59	11
Other Special Requested Audits (2)	63	25	68
Incurred Cost (3)	78	12	198
Labor Timekeeping (4)	40	39	62
Internal Controls (5)	26	18	68
Preaward Accounting Survey (6)	4	2	7
Purchase Existence and Consumption (7)	12	20	25
Cost Accounting Standards (8)	44	5	103
Other (9)	45	24	91
Total	378	204	633

Note:

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

Audit of USAID/Iraq’s Iraq Rapid Assistance Program

(INITIATED 1Q/FY 2009)

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

Defense Contract Audit Agency

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

In addition to DCAA’s involvement in the negotiation and

award of contracts, significant resources are also dedicated to overseeing the allowability, allocability, and reasonableness of incurred and billed costs. Procedures that govern the costs incurred in-country are also tested through reviews of contractor timekeeping, subcontract management, and cash management/disbursement. Finally, to ensure that adequate internal controls are in place regarding the contractor’s policies and procedures, DCAA performs audits associated with critical internal control systems, with an emphasis on estimating, subcontract management, and billing systems.

DCAA plans and performs work on a fiscal year basis. Table I-2 shows both the Iraq-related audits closed during FY 2008 and the audits closed and still open in FY 2009 (as of June 30, 2009).

U.S. Army Audit Agency

During the third quarter of fiscal year 2009, USAAA had 28 auditors deployed to Iraq, Afghanistan, and Kuwait.

Completed Audits

Sustaining Left-Behind Equipment, U.S. Army Sustainment Command

(A-2009-0146-ALM, ISSUED JUNE 22, 2009)

USAAA reported the Army Sustainment Command issued guidance and sites visited during the audit followed the guidance for managing left behind equipment. However, the program did not prioritize critical equipment during the induction, technical inspection, and maintenance processes to help alleviate equipment shortages. About 20% of the left behind equipment inventory were critical items requiring maintenance. Additionally, Army Sustainment Command did not have controls in place to ensure property accountability contractors entered all left behind equipment into the Standard Army Maintenance System and promptly open work orders. During a 3-month period, contractors did not enter about 33% of equipment requiring maintenance into the maintenance system, causing a loss of visibility and the ability to influence workflow for critical equipment.

Improvised Explosive Device Training for Explosive Ordnance Disposal Soldiers, Deputy Chief of Staff G-3/5/7 and Training and Doctrine Command

(A-2009-0120-FFD, ISSUED JUNE 17, 2009)

This report is classified For Official Use Only (FOUO). It focused on the training explosive ordnance disposal soldiers received on the latest improvised explosive device defeat methods and

the equipment used for the training. USAAA concluded that the Army needed (1) a better process to research, analyze, and document current explosive device trends and defeat methods for ordnance disposal soldiers; (2) to develop a center of excellence to allow for the communication and synchronization of explosive ordnance disposal concepts; and (3) to establish a formal, integrated process to identify and fulfill all enduring institutional training equipment requirements associated with rapidly acquired explosive ordnance disposal equipment.

Body Armor Requirements, Office of the Deputy Chief of Staff, G-3/5/7

(A-2009-0130-FFD, ISSUED JUNE 8, 2009)

USAAA evaluated the Army's process for determining quantitative requirements for body armor and the adequacy of fielding plans. The Army needed to improve the process for reviewing and formally documenting body armor requirements. About 20 percent of the quantitative requirements (194,000 of the 966,000 sets) were not adequately supported. The requirements determination process also did not take into account historical data to derive quantities for initial spares and sizing, or include factors for equipping DA civilians and contractors working in deployed environments. In addition, the Army used about \$3 billion of supplemental funds to procure body armor from FY 2003 to FY 2007 but only programmed about \$40 million a year—about 7.5 percent of the funds expended. For the most part, the Army had an adequate plan for fielding the newer generation improved outer tactical vest, which addressed 25 of the 26 criteria specified in AR 700-142. However, the fielding plan needed to specifically address a redistribution process for the displaced prior generation body armor.

**Commander's Emergency Response Program—
Multi-National Division-Baghdad**

(A-2009-0119-ALL, ISSUED JUNE 8, 2009)

This report is classified For Official Use Only (FOUO). The Commander, Multi-National Force-Iraq requested this audit. USAAA reported that internal controls were in place but issues existed at the division and unit level over the application of fund guidance to include incomplete project files, insufficient justification for some projects and some instances of projects funded that fell outside a permissible use of the fund. These issues occurred primarily because of shortfalls in training and the experience level of personnel performing the fund's management, oversight, and execution actions. Additionally, improvements were needed in the fund's guidance on controls over cash transactions.

Ongoing Audits

Award Fee Determinations on Logistics Civil Augmentation Program (LOGCAP) III Contract, Task Order 0139

(PROJECT NO. A-2009-ALC-0535.000, INITIATED MAY 21, 2009)

This audit is being performed in the continental United States (CONUS). It was requested by the Secretary of the Army. It will determine whether award fee determinations for task order 0139 were justified and consistent with applicable policies, regulations, and contract provisions.

Reserve Component Post Mobilization Training

(PROJECT NO. A-2009-FFS-0075.000, INITIATED MARCH 31, 2009)

This audit is being performed in the continental United States (CONUS). It will determine if post-mobilization training requirements were adequately identified and executed by the Army

Reserve and National Guard. It will also determine if necessary unit and individual training requirements were identified and completed prior to deployment; and if post-mobilization training requirements unnecessarily duplicated pre-mobilization training.

Force Protection – Security Badging (Kuwait)

(PROJECT NO. A-2009-ALL-0133.000, INITIATED MARCH 26, 2009)

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

Controls over Vendor Payments – Southwest Asia (Phase II)

(PROJECT NO. A-2009-ALL-0118.000, INITIATED FEBRUARY 10, 2009)

This audit is being performed at various locations in Southwest Asia. It will determine if the Army has effective controls to ensure the accuracy of vendor payments for contingency operations in Southwest Asia.

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

(PROJECT NO. A-2008-ALL-0624.003, INITIATED FEBRUARY 9, 2009)

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

U.S. Army Customs Operations – Kuwait

*(PROJECT NO. A-2009-ALL-0341.000,
INITIATED FEBRUARY 5, 2009)*

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

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

*(PROJECT NO. A-2009-ALL-0110.000,
INITIATED FEBRUARY 2, 2009)*

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

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

*(PROJECT NO. A-2009-ALL-0106.000,
INITIATED FEBRUARY 2, 2009)*

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

Non-Standard Equipment Sustainment

*(PROJECT NO. A-2009-ALM-0059.000,
INITIATED JANUARY 27, 2009)*

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

Forward Operating Base (FOB) Closures – Iraq

*(PROJECT NO. A-2009-ALL-0354.000,
INITIATED JANUARY 20, 2009)*

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

Foreign Military Sales (FMS)

*(PROJECT NO. A-2008-ALA-0588.000,
INITIATED JANUARY 20, 2009)*

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

Sensitive Items Accountability and Control, Abu Ghraib (Iraq)

*(PROJECT NO. A-2009-ALL-0109.000,
INITIATED NOVEMBER 1, 2008)*

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

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

*(PROJECT NO. A-2008-ALL-0624.002,
INITIATED OCTOBER 23, 2008)*

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

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

(PROJECT NO. A-2009-ALC-0093.000, INITIATED OCTOBER 20, 2008)

This audit is being performed in the continental United States (CONUS) and various locations in Southwest Asia. It will determine if the Army has procedures and controls in place to effectively close out the Logistics Civil Augmentation Program (LOGCAP) III contract to ensure proper payment of its legitimate liabilities and deobligations of unused funds.

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

(PROJECT NO. A-2008-ALL-0624.001, INITIATED SEPTEMBER 22, 2008)

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

Unit Training on Defeat Improvised Explosive Devices (IEDs)

(PROJECT NO. A-2008-FFF-0081.000, INITIATED SEPTEMBER 10, 2008)

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

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

(PROJECT NO. A-2008-ALM-0690.000, INITIATED SEPTEMBER 4, 2008)

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

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

(PROJECT NO. A-2008-FFS-0669.000, INITIATED SEPTEMBER 1, 2008)

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

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

(PROJECT NO. A-2008-ALO-0741.000, INITIATED SEPTEMBER 1, 2008)

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

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan—Kandahar and Salerno (Afghanistan)

(PROJECT NO. A-2008-ALL-0401.000, INITIATED SEPTEMBER 1, 2008)

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

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

(PROJECT NO. A-2008-FFF-0647.000, INITIATED JULY 21, 2008)

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

Controls over Logistics Civil Augmentation Program (LOGCAP)—White Property
(PROJECT NO. A-2008-ALL-0398.000,
INITIATED JULY 21, 2008)

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

Housing Contracts—Area Support Group (ASG)-Kuwait
(PROJECT NO. A-2008-ALL-0403.000,
INITIATED JULY 7, 2008)

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

Assessing Future Base Budget Requirements (Audit Control Point)
(PROJECT NO. A-2008-FFM-0630.000,
INITIATED JUNE 24, 2008)

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

Requirements Validation for CONUS Based Mobilized Soldiers.
(PROJECT NO. A-2008-FFS-0443.000,
INITIATED JUNE 18, 2008)

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

soldiers mobilized to support contingency operations outside of theater operations.

U.S. Army Corps of Engineers (USACE) Pilot Defense Base Act (DBA) Insurance Program
(PROJECT NO. A-2008-ALL-0633.000,
INITIATED JUNE 18, 2008)

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

Follow-up Audit of Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase I)
(PROJECT NO. A-2008-ALL-0625.000,
INITIATED JUNE 9, 2008)

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

Automatic Reset Items – Depot
(PROJECT NO. A-2008-ALM-0313.000,
INITIATED MAY 19, 2008)

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

Controls Over Vendor Payment — U.S. Army Contracting Command (USACC), SWA-Kuwait Phase I
(PROJECT NO. A-2008-ALL-0501.000,
INITIATED MARCH 17, 2008)

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

Government Property Provided to Contractors— Kuwait Base Operations

*(PROJECT NO. A-2008-ALL-0204.000,
INITIATED MARCH 4, 2008)*

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

Follow Up of Offline Purchases

*(PROJECT NO. A-2008-ALL-0466.000,
INITIATED MARCH 3, 2008)*

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

Army Authorized Acquisition Objective (AAO) Process

*(PROJECT NO. A-2008-ALA-0468.000,
INITIATED FEBRUARY 27, 2008)*

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

Directorate of Logistics Workload Supporting Reset

*(PROJECT NO. A-2008-ALM-0311.000,
INITIATED FEBRUARY 18, 2008)*

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

Management of the Prepositioned Fleet at Combat Training Centers

*(PROJECT NO. A-2008-FFF-0044.000,
INITIATED FEBRUARY 12, 2008)*

This audit is being performed in the continental United States (CONUS). It will determine if the pre-positioned fleets are adequately configured. It will also determine if rotational units are effectively using the pre-positioned fleets and if the maintenance costs for the pre-positioned fleets were reasonable.

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

*(PROJECT NO. A-2008-ALL-0318.000,
INITIATED FEBRUARY 4, 2008)*

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

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan (Balad)

*(PROJECT NO. A-2008-ALL-0319.000,
INITIATED JANUARY 29, 2008)*

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

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan (Bagram)

(PROJECT NO. A-2008-ALL-0320.000, INITIATED JANUARY 28, 2008)

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

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

(PROJECT NO. A-2008-ALR-0307.000, INITIATED JANUARY 14, 2008)

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

Property Book Unit Supply Enhanced, I Corps

(PROJECT NO. A-2008-ALR-0357.000, INITIATED JANUARY 7, 2008)

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

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

(PROJECT NO. A-2008-FFF-0148.000, INITIATED DECEMBER 10, 2007)

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

Property Book Unit Supply Enhanced (Audit Control Point)

(PROJECT NO. A-2008-ALR-0039.000, INITIATED DECEMBER 3, 2007)

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

Army Foreign Language Program — Contracting

(PROJECT NO. A-2007-ZBI-0344.003, INITIATED NOVEMBER 5, 2007)

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

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

(PROJECT NO. A-2007-ALL-0887.002, INITIATED JULY 26, 2007)

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

Contracting Operations at the Joint Contracting Command-Iraq/Afghanistan (Baghdad)

(PROJECT NO. A-2007-ALL-0887.001, INITIATED JULY 24, 2007)

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

Retrograde Operations in Southwest Asia — Kuwait (Rear Support)

(PROJECT NO. A-2007-ALL-0858.001, INITIATED JULY 11, 2007)

This audit is being performed in Kuwait. It will determine whether retrograde operations in the Southwest Asia area of operations are managed in an effective and cost-efficient manner.

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

(PROJECT NO. A-2007-ALA-0978.000, INITIATED JULY 2, 2007)

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

Contracting Operations, U.S. Army Contracting Command (USACC), SWA-Kuwait (Phase II)

(PROJECT NO. A-2007-ALL-0859.000, INITIATED JUNE 18, 2007)

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

Retrograde Operations in Southwest Asia — Kuwait

(PROJECT NO. A-2007-ALL-0858.000, INITIATED JUNE 9, 2007)

This audit is being performed in Kuwait. It will determine if retrograde operations in Southwest Asia were managed in an effective and cost-efficient manner.

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

(PROJECT NO. A-2007-ALL-0329.000, INITIATED OCTOBER 26, 2006)

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

Management and Use of Contractor Acquired Property under the Logistics Civil Augmentation Program (LOGCAP) Contract — Power Generators

(PROJECT NO. A-2007-ALL-0212.001, INITIATED OCTOBER 1, 2006)

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

Government Accountability Office

GAO will continue to provide oversight of the U.S. drawdown from Iraq, DoD programs and initiatives in Iraq, and the transition to a U.S. presence led by the State Department. GAO will conduct audits, as mandated by law, such as a review of the campaign plan and oversight of contracts and contractors.

Completed Reports

Human Capital: Actions Needed to Better Track and Provide Timely and Accurate Compensation and Medical Benefits to Deployed Federal Civilians

(GAO-09-562, ISSUED JUNE 26, 2009)

The Department of Defense (DoD) and other executive agencies increasingly deploy civilians

in support of contingency operations in Iraq and Afghanistan. GAO was asked to compare agency policies and to identify any issues in policy or implementation regarding (1) compensation, (2) medical benefits, and (3) identification and tracking of deployed civilians.

Although policies concerning compensation for deployed civilians are generally comparable across agencies, GAO found some issues that affect the amount of compensation—depending on such things as the agency’s pay system or the employee’s grade/band—and the accuracy, timeliness, and completeness of this compensation. For example, two civilian supervisors with comparable salaries who deploy under different pay systems receive different overtime pay because the overtime rate is determined by the employee’s pay system and grade/band level. While a congressional subcommittee asked OPM to develop a benefits package for all deployed civilians to war zones and to recommend enabling legislation, OPM has not yet developed such a package or provided legislation.

Although agency policies on medical benefits are similar, GAO found some issues with medical care following deployment, workers’ compensation, and post deployment medical screenings that affect the benefits of deployed civilians. Specifically, while DoD allows its treatment facilities to care for “non-DoD” civilians following deployment in some cases, the circumstances are not clearly identified in guidance and some agencies were unaware of DoD’s policy. Civilians who deploy also may be eligible for medical benefits through worker’s compensation. GAO’s analysis of 188 such claims filed with Labor revealed some significant processing delays resulting in part from lack of clarity about the documentation required to support claims.

Each agency provided GAO with a list of deployed civilians, but none had fully implemented policies to identify and track these civilians. DoD, for example, had procedures to identify and track deployed civilians but concluded that its guidance was not consistently implemented.

V-22 Osprey Aircraft: Assessments Needed to Address Operational and Cost Concerns to Define Future Investments

(GAO-09-692T, ISSUED JUNE 23, 2009)

Since the 1980s, the V-22, developed to transport combat troops, supplies, and equipment for the U.S. Marine Corps and to support other services’ operations, has experienced several fatal crashes, demonstrated various deficiencies, and faced virtual cancellation—much of which it has overcome. Although recently deployed in Iraq and regarded favorably, it has not performed the full range of missions anticipated, and how well it can do so is in question.

As of January 2009, the 12 MV-22s in Iraq successfully completed all missions assigned in a low-threat theater of operations—using their enhanced speed and range to deliver personnel and internal cargo faster and farther than the legacy helicopters being replaced. However, challenges to operational effectiveness were noted that raise questions about whether the MV-22 is best suited to accomplish the full repertoire of missions of the helicopters it is intended to replace. Additionally, suitability challenges, such as unreliable component parts and supply chain weaknesses, led to low aircraft availability rates.

Additional challenges have been identified with the MV-22’s ability to operate in high-threat environments, carry the required number of combat troops and transport external cargo, operate from Navy ships, and conduct missions in more extreme environments throughout the

world. While efforts are underway to address these challenges, it is uncertain how successful they will be as some of them arise from the inherent design of the V-22.

The V-22's original program cost estimates have changed significantly. From 1986 through 2007, the program's Research, Development, Test, and Evaluation cost increased over 200 percent—from \$4.2 to 12.7 billion—while the cost of procurement increased 24 percent from \$34.4 to \$42.6 billion. This increase coincided with significant reductions in the number of aircraft being procured—from nearly 1,000 to less than 500—resulting in a 148 percent increase in cost for each V-22. Operations and support costs are expected to rise. An indication is the current cost per flying hour, which is over \$11,000—more than double the target estimate for the MV-22.

After more than 20 years in development, the MV-22 experience in Iraq demonstrated that the Osprey can complete missions assigned in low-threat environments. Its speed and range were enhancements. However, challenges may limit its ability to accomplish the full repertoire of missions of the legacy helicopters it is replacing. If so, those tasks will need to be fulfilled by some other alternative. Additionally, the suitability challenges that lower aircraft availability and affect operations and support costs need to be addressed.

Rebuilding Iraq: Improved Management Controls and Iraqi Commitment Needed for Key State and USAID Capacity-Building Programs (GAO-09-526, ISSUED JUNE 3, 2009)

Since 2003, the United States has provided \$49 billion to help rebuild Iraq. To build the capacity of Iraq's central and provincial governments to sustain this effort, the United States is implementing programs including Department

of State's (DoS's) Provincial Reconstruction Development Committee (PRDC) and the U.S. Agency for International Development's (USAID) National Capacity Development (NCD). The use of key management controls, such as appropriate organizational structure and program monitoring, helps ensure programs achieve their objectives. Through field visits in Iraq, interviews with program officials, analyses of official reports, and examination of a sample of projects, GAO assessed whether the PRDC and NCD's management controls support the programs' objectives of building the capacity of Iraq's government. GAO also assessed Iraq's commitment to sustaining these U.S. programs. Through the PRDC program, DoS and USACE work with Iraqis in the provinces to develop proposals and undertake small-scale projects such as building schools, repairing roads, and developing water facilities. However, weaknesses in DoS's management controls hinder achieving the program objective to build provincial government capacity.

First, the program involves multiple organizations and a complex process but had no clearly identified program manager until May 2009 when DoS designated one in response to GAO's findings. Second, DoS lacks a performance monitoring system that measures progress toward building provincial capacity to deliver essential services. Third, the program's guidelines and policies have changed frequently, but DoS did not adequately communicate or consult with USACE, the program implementer, about these changes. Finally, USACE's financial controls for the timekeeping process did not ensure adequate documentation of time and attendance records for labor charges on projects.

USAID's management controls generally supported the NCD program's objective of building

ministry capacity by training Iraqi employees in administrative skills such as planning and budgeting and supporting Iraqi training centers. First, USAID's organizational structure is clear, including who is responsible for overall program management. Second, in response to an audit report, USAID narrowed the NCD program objective to improving ministries' administrative capabilities and clearly linked them to measures of outcome. Some of these measures include Iraqi ministries' execution of their capital budgets, including the number of capital projects approved and the rate of spending on capital projects. USAID reported it was on track to meet or exceed its 2008 targeted results. However, as of March 2009, final data on results were not available. Third, USAID's guidelines and program expectations for NCD are documented, clear, and communicated throughout the organization. However, with regard to financial controls, GAO found that USAID officials did not confirm receipt of goods and services for invoices totaling about \$17 million of \$79 million, prior to payment. The officials did not always document reasons such as security risks, when confirmation was not possible. Iraq has committed to sustaining U.S.-funded programs and sharing in their costs, but actual budget expenditures for such activities are unclear. For the PRDC program, 16 of the 40 projects in GAO's sample had evidence that the Iraqi government agreed to sustain the project; however, the records did not specify actual financial or budget commitments. For the NCD program, the Iraqi government is supporting the program by providing trainers and allocating funds in their 2009 budgets for training center equipment and other NCD efforts. These funds are to be spent in 2009. GAO has previously reported that the Iraqi government includes funding in its budgets for investment activities

such as operating and maintaining U.S.-funded reconstruction projects and training, but does not subsequently expend these funds.

Iraqi Refugee Assistance: Improvements Needed in Measuring Progress, Assessing Needs, Tracking Funds, and Developing an International Strategic Plan

(GAO-09-120, ISSUED APRIL 21, 2009)

Iraqi refugees are one of the largest urban populations the UN has been called on to assist. The UN reports government estimates of up to 4.8 million Iraqis displaced within the last 5 years, with 2 million fleeing, primarily to Syria and Jordan. GAO examined challenges in (1) measuring and monitoring progress in achieving U.S. goals for assisting Iraqi refugees, (2) providing humanitarian assistance to Iraqi refugees, (3) offering solutions for Iraqi refugees, and (4) developing an international strategic plan to address the Iraqi refugee situation. GAO analyzed reports and data; met with officials from the U.S. government, the UN High Commissioner for Refugees (UNHCR), international organizations, and NGOs; and did fieldwork in Jordan and Syria.

To implement its 2008 goal and objectives for Iraqi refugees, DoS primarily funded and monitored the efforts of its implementing partners, which include international organizations and nongovernmental organizations (NGO). These activities provided Iraqi refugees and host country populations with education, vocational training, health care, food, and financial support. However, DoS did not clearly link program achievements to its stated goal and objectives for Iraqi refugees. As a result, DoS has limited information to assess and report its progress in reaching its goal and objectives and improve program effectiveness. Insufficient numbers of staff

to monitor projects, difficulties gaining access to projects and refugees, and the lack of reliable data have challenged DoS's efforts to ensure that projects help the intended beneficiaries. U.S. and international efforts to provide humanitarian assistance to Iraqi refugees in neighboring countries are impeded by the lack of reliable estimates on the needs of Iraqi refugees and data on the funding targeted at Iraqi refugee programs. Iraqi refugees live interspersed among the local urban populations and are not easily identified. Official government estimates on the number of Iraqi refugees in each country may be overstated. It is also difficult to determine the amount of funding provided for Iraqi refugee programs because the U.S. government and UNHCR, the largest bilateral and multilateral funding sources, do not report funding for Iraqi refugee programs separately from that provided for all Iraq-related humanitarian assistance. The U.S. government and UNHCR face challenges in offering solutions for Iraqi refugees. According to UNHCR, voluntary repatriation is the preferred solution, but conditions in Iraq are not yet suitable for Iraqis to return. According to the International Organization for Migration, the Iraqi government has cited improvements in security and offered financial incentives to returning refugee families. Although another solution is integration and settlement in host countries, Syria and Jordan consider Iraqi refugees "guests" who should return to Iraq once the security situation improves. The U.S. government has made progress in resettling Iraqi refugees under its U.S. Refugee Admissions Program, with 15,431 refugees resettled in the United States in fiscal years 2007 and 2008. According to U.S., UN, foreign government, and NGO officials, the international community lacks a comprehensive international strategy to address the Iraqi refugee

situation. Although the 2009 UN Consolidated Appeal showed progress in strategic planning, the UN and international community continue to lack a longer-term approach. First, the international community lacks a comprehensive independent assessment of the needs of vulnerable Iraqi refugees and the populations that host them. Second, DoS, UNHCR, and NGOs do not have a strategy that addresses factors that may affect assistance efforts. Third, the international community has lacked a coordination mechanism that involves all stakeholders.

Contingency Contracting: DoD, State, and USAID Are Taking Actions to Track Contracts and Contractor Personnel in Iraq and Afghanistan

(GAO-09-538T, ISSUED APRIL 1, 2009)

The Departments of Defense (DoD) and State (DoS) and the U.S. Agency for International Development (USAID) have relied extensively on contractors to support troops and civilian personnel and carry out reconstruction efforts in Iraq and Afghanistan. While recognizing the benefits of using contractors, GAO and others have noted the risks and challenges associated with relying on contractors. To help increase contractor oversight, the National Defense Authorization Act for Fiscal Year 2008 directed DoD, DoS, and USAID to sign a memorandum of understanding (MOU) on contracting in Iraq and Afghanistan that identified a database to track information on contractor personnel and contracts performed in the two countries. In their July 2008 MOU, the agencies designated the Synchronized Pre-Deployment and Operational Tracker database (SPOT) as their system for tracking the required information. GAO's testimony addresses how contractor personnel and contract information can aid agencies in

managing contracts and the status of SPOT's implementation. It is drawn from GAO's ongoing and prior contingency contracting work. This work involved meeting with agency officials, including those in Iraq, and reviewing agency documents. GAO obtained agency views on previously unreported information, which the agencies generally agreed with.

GAO has reported extensively on the management and oversight challenges related to using contractors in contingency operations and the need for decision makers to have contract and contractor personnel information as a starting point to address these challenges. The lack of such information limits agency planning efforts, increases costs, and introduces unnecessary risk. For example, GAO previously determined that by not considering contractor resources when developing an assistance strategy for Afghanistan, USAID's ability to make informed resource allocation decisions was impaired. Similarly, it was estimated in 2006 that DoD's lack of visibility on what government support contractors were entitled to cost an extra \$43 million in Iraq as the government provided them free meals and a food allowance. Many of GAO's past recommendations focused on improving agency officials' ability to obtain contract and contractor personnel information. While actions have been taken to address GAO's recommendations, agency officials have noted that their ability to access information on contracts and contractor personnel still needs improvement and SPOT has the potential to bring information together so it can be used to better manage and oversee contractors. Although SPOT is capable of tracking contractor personnel and

contracts as agreed to in the MOU, not all of the required information is being entered and the agencies continue to rely on other systems to obtain information on contractor personnel and contracts in Iraq and Afghanistan. DoD, DoS, and USAID now require their contractors in Iraq to enter personnel data into SPOT, but only DoD and DoS require their contractors to do so in Afghanistan. A critical factor in prompting the use of SPOT was DoD's requirement that contractor personnel have SPOT-generated letters of authorization (LOA) to, among other things, enter Iraq or Afghanistan. However, not all personnel need SPOT-generated LOAs and are being entered into SPOT. USAID officials said that the lack of an LOA requirement for its contractors in Afghanistan is one reason they do not have to be entered into SPOT. Officials from the three agencies also acknowledged that data on Iraqi and Afghan nationals in SPOT are incomplete, which is in part because they typically do not need LOAs and are more difficult to track. Despite the agencies' progress in implementing SPOT, they continue to rely on other systems to obtain information on contractor personnel and contracts in Iraq and Afghanistan. For example, DoD relies on a quarterly census of contractor personnel because it is regarded as more complete than SPOT whereas USAID relies entirely on ad hoc queries of its contractors. As the agencies consider how to use SPOT data to inform planning and management decisions, they have raised questions about what information needs to be in the system. For example, USAID officials have questioned the need to track information on contracts for which personnel do not need LOAs.

Ongoing Audits

U.S., Iraqi, and International Efforts to Address Challenges in Reintegrating Displaced Iraqis

(PROJECT NO. 320645, INITIATED MARCH 9, 2009)

The UN reports that over 4.8 million Iraqis have been displaced, including about 2.8 million within Iraq. In April 2009, GAO issued a report on assistance to Iraqi refugees in Jordan and Syria. In anticipation of a growing number of returns from within and outside Iraq, the international community has encouraged Iraq to develop plans to reintegrate displaced Iraqis. This engagement will focus on challenges in reintegrating Iraqis returning from other countries and those displaced within Iraq. This report will address the following:

- What challenges do the United States, Iraq, and the international community face in reintegrating displaced Iraqis?
- What actions have they taken to address these challenges?
- What gaps remain, and what more needs to be done to address these challenges?

DoD's Basis for Unmanned Aircraft Systems Program Levels and Plans to Support Those Levels

(PROJECT NO. 351271, INITIATED MARCH 1, 2009)

Battlefield commanders have increased their reliance on unmanned aircraft systems (UAS) to perform missions in ongoing operations. DoD has steadily increased UAS program levels to meet operational requests for UAS. DoD has experienced mission success with UAS but the increase in UAS poses challenges for DoD to support these systems. GAO's key questions are:

- To what extent did DoD consider factors, such as personnel availability and training needs,

when determining UAS funding and program plans?

- To what extent do joint and service tactics, techniques, and procedures reflect UAS usage in current joint operations?
- What factors, if any, affect the services' ability to train individuals and units for UAS practices used in current joint operations?

DoD's Planning for the Withdrawal of U.S. Forces from Iraq

(PROJECT NO. 351321, INITIATED FEBRUARY 2009)

On November 17, 2008, the U.S. government and the Government of Iraq signed a security agreement that dictates a withdrawal of U.S. forces from Iraq by December 31, 2011. In light of this deadline, and based on previous GAO work, there are several complex issues that need to be addressed:

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

Iraq/Afghanistan Contractor Oversight

(PROJECT NO. 120812, INITIATED FEBRUARY 2009)

Pursuant to the Fiscal Year 2008 National Defense Authorization Act, this engagement will focus on contracts awarded by the Department

of Defense (DoD), the Department of State (DoS), and the U.S. Agency for International Development (USAID) to contractors to perform contract administration or management of other contracts or grants for reconstruction or stabilization efforts in Iraq and Afghanistan. The report will address the following:

- To what extent are DoD, DoS, and USAID hiring contractors to perform contract management or administration for other contracts or grants in Iraq and Afghanistan?
- What factors have contributed to decisions to use contractors to perform such tasks?
- What steps have been taken to effectively manage contractors performing such tasks?

Iraq Transition Policy Paper

(PROJECT NO. NOT REPORTED, INITIATED NOVEMBER 2008)

The Presidential Transition Act of 1963 points to GAO as a resource for incoming administrations. In preparing for its role in assisting the next administration's transition efforts, GAO is conducting this evaluation under the Comptroller General's authority to conduct evaluations on his own initiative. The report will address the following:

- To what extent has the administration updated or developed a new strategy for U.S. efforts in Iraq?
- What is the status of U.S. efforts to reposture U.S. forces, right-size the U.S. civilian presence, reassess the roles of contractors, and engage international organizations in Iraq?
- What is the status of U.S. efforts to help Iraq govern and address its peoples' needs, such as building the capabilities and loyalties of the Iraqi security forces, assisting Iraqi ministries' capacity and engaging the government in greater cost sharing for reconstruction efforts,

building the Iraqi government's ability to pass and implement critical laws, strengthening the oil and electricity sectors, and providing for Iraqi refugees and internally displaced persons?

Contracting in Iraq and Afghanistan

(PROJECT NO. 120790, INITIATED NOVEMBER 20, 2008)

The Fiscal Year 2008 National Defense Authorization Act directs GAO to report annually on contracts where work was performed in Iraq or Afghanistan. The report will address the following:

- How many contracts and tasks orders were awarded during the reporting period, and what was their total value?
- How many active contracts and task orders were there, and what was their total value?
- To what extent were competitive procedures used to award the contracts?
- How many contractor personnel worked on the contracts during the reporting period, and how many of those performed security functions?
- How many contractor personnel were killed or wounded?

Iraq Cost Sharing Arrangements

(PROJECT NO. 351237, INITIATED OCTOBER 8, 2008)

This report will assess U.S. efforts to share or transfer security costs to Iraq by identifying the:

- Mechanisms the United States is using to share or transfer security costs to the Iraqi government and the results these mechanisms have produced
- Foreign government support of the presence of U.S. forces in their countries and the extent to

which features of these arrangements could be applied to Iraq

- Financial resources Iraq has to pay for its reconstruction and security, the extent to which it has expended these resources, and the size of its budget surplus or deficit

Readiness of the Army Active/Reserve Component Forces

(PROJECT NO. 351247, INITIATED SEPTEMBER 2008)

The report will address the following:

- What are the current readiness, the factors affecting readiness, and the plans to address any readiness issues?
- To what extent has the Army been able to prepare and use its reserve component forces for the primary wartime missions for which the units were organized or designed?
- To what extent has the Army been able to prepare and use its reserve component forces for non-traditional operational missions?
- To what extent are factors such as mobilization and deployment laws, goals, and policies impacting the Army's ability to train and employ reserve component units for ongoing combat and non-combat missions?

Readiness of the Active and Reserve Components of the Navy and Marine Corps

(PROJECT NO. 351239, INITIATED SEPTEMBER 2008)

The report will address the following:

- To what extent are the Navy/Marine Corps prepared to execute their assigned missions, including ongoing operations?
- What factors have the Navy/Marine Corps identified that affect their readiness, and what steps are they taking to address these factors and improve or maintain their readiness?

- To what extent are Navy/Marine Corps readiness assessments used to develop service budget requests and support resource prioritization decisions?

Intelligence, Surveillance, and Reconnaissance (ISR) Processing Capabilities

(PROJECT NO. 351242, INITIATED AUGUST 7, 2008)

DoD continues to invest in capabilities to collect ISR data, but its infrastructure for analyzing and using that data is stressed. The report will address the following:

- To what extent has DoD developed the capabilities it needs to process, exploit, and disseminate the information that it receives from its ISR systems?
- To what extent does DoD identify gaps in its tasking, processing, exploitation, and dissemination cycle when developing future ISR collection requirements?

Urgent Wartime Requirements

(PROJECT NO. 351236, INITIATED JUNE 2008)

The changing tactical conditions in Southwest 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. These are the key questions:

- To what extent do DoD's urgent need response processes comply with the response timeframes established in DoD guidance documents?
- What factors have affected the responsiveness of DoD processes in meeting urgent need requests?

- What challenges, if any, have affected the coordination and integration of DoD's urgent need response processes?

Joint IED Defeat Organization (JIEDDO) Strategic Management

(PROJECT NO. 351230, INITIATED JUNE 2008)

The DoD Joint IED Defeat Organization's (JIEDDO's) 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. These are the key questions:

- To what extent has JIEDDO made progress in developing a strategic plan?
- To what extent has JIEDDO developed a process to identify, evaluate, select, and develop counter-IED initiatives?
- To what extent has the Office of the Secretary of Defense provided direction and oversight for JIEDDO operations and activities?

DoD Integration of IED Defeat Capabilities

(PROJECT NO. 351231, INITIATED JUNE 2008)

The DoD Joint IED Defeat Organization's (JIEDDO's) 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. These are the key questions:

- What capability gaps were initially identified in DoD's effort to defeat IEDs and how did these gaps and other factors lead to the development of JIEDDO?
- To what extent have IED defeat capabilities been integrated within DoD?

Fuel Demand at Forward Locations

(PROJECT NO. 351172, INITIATED MARCH 2008)

U.S. military forces rely heavily on petroleum-based fuel to conduct operations. Fuel presents an enormous logistics burden for DoD when planning and conducting military combat operations from forward-deployed locations. These are the key questions:

- What are the characteristics of DoD's fuel demands for selected forward-deployed locations?
- To what extent are Camp Arifjan and Camp Lemonier taking actions to reduce their fuel demands?

Iraqi Security Forces and the Transfer of Security Responsibilities

(PROJECT NO. 320557,

INITIATED DECEMBER 2007)

The United States has provided approximately \$19.2 billion to train and equip Iraqi military and police forces and is also supporting non-governmental tribal security groups. This report will address these questions:

- What types and amounts of training, equipment, and other support has the United States provided for Iraqi security forces?
- What progress has been made in developing effective, non-sectarian Iraqi security forces?
- To what extent has the Multi-National Force-Iraq transferred security responsibilities to Iraqi security forces and the Iraqi government?

Body Armor Programs and Testing

(PROJECT NO. 351282, 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 degree did first article tests conducted on body armor designs under the awarded contracts follow established test procedures?
- To what degree have lessons learned by the Army during initial source selection testing of preliminary design models been incorporated into the first article testing, as appropriate?

Use of Private Security Contractors in Iraq
(PROJECT NO. 351083, INITIATED AUGUST 2007)

These questions will be addressed:

- What is the extent to which the Departments of Defense and State have developed and implemented policies and procedures to ensure that the backgrounds of private security contractor employees in Iraq have been appropriately screened?
- What is the extent to which the Department of Defense has developed guidance to address the elements of Section 862 of the National Defense Authorization Act of FY 2008?
- What measures have the two agencies taken to ensure that private security contractor employees meet contract-specified training requirements, to account for private security contractor weapons, and to develop policies to govern alcohol use among private security contractor employees in Iraq?

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, 2009, the Department of Treasury has no plans to conduct any work in the future and will no longer be reported on in this section.

Department of Commerce

During this period, the Department of Commerce did not conduct any work related to, in support of, or in Iraq. Additionally, as of June 30, 2009, the Department of Commerce has no plans to conduct any work in the future and will no longer be reported on in this section.

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 31, 2009, and these agencies, as of June 30, 2009:

- Department of Defense Office of Inspector General (DoD OIG)
- Department of State Office of Inspector General (DoS OIG)
- Government Accountability Office (GAO)
- 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 J.1.

APPENDIX J

DoD OIG COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2009-083	5/29/2009	Logistics Support Contracting for the United States Special Operations Command
DoD OIG	D-2009-079	5/7/2009	Controls Over the Department of the Navy Military Payroll Disbursed in Support of the Global War on Terror
DoD OIG	D-2009-0878	5/4/2009	Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia
DoD OIG	D-2009-6-004	4/8/2009	Defense Contract Management Agency (DCMA) Actions on Audits of Cost Accounting Standards and Internal Control Systems at DoD Contractors Involved in Iraq Reconstruction Activities
DoD OIG	D-2009-073	4/8/2009	DoD Components' Use of Global War on Terror Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation
DoD OIG	D-2009-067	4/3/2009	Controls Over Air Force Materiel Command Unliquidated Obligations on Department of the Air Force Contracts Supporting the Global War on Terror
DoD OIG	D-2009-066	4/1/2009	Marine Corps' Management of the Recovery and Reset Programs
DoD OIG	09-INTEL-05	3/24/2009	Audit of the Management of Signals Intelligence Counterterrorism Enterprise Analysts
DoD OIG	D-2009-063	3/24/2009	Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Trust Fund
DoD OIG	SPO-2009-003	3/17/2009	Assessment of the Accountability of Night Vision Devices Provided to the Security Forces of Iraq
DoD OIG	D-2009-061	3/12/2009	Controls Over the Reporting of Transportation Costs in Support of the Global War on Terror
DoD OIG	D-2009-058	2/27/2009	DoD Cost of War Reporting of Supplemental Funds Provided for Procurement and Research, Development, Test, and Evaluation
DoD OIG	D-2009-054	2/17/2009	Identification of Classified Information in Unclassified DoD Systems During the Audit of Internal Controls and Data Reliability in the Deployable Disbursing System
DoD OIG	D-2009-052	2/13/2009	Controls Over Excess Defense Articles Provided to Foreign Governments
DoD OIG	09 INTEL-03	2/13/2009	Review of Intelligence Resources at the Joint Intelligence Task Force Combating Terrorism and Special Operations Command in Support of Operation Enduring Freedom and Operation Iraqi Freedom
DoD OIG	D-2009-047	1/29/2009	DoD Testing Requirements for Body Armor
DoD OIG	D-2009-046	1/29/2009	Procurement and Delivery of Joint Service Armor Protected Vehicles
DoD OIG	D-2009-042	1/16/2009	Hiring Practices Used To Staff the Iraqi Provisional Authorities
DoD OIG	D-2009-041	1/14/2009	Expeditionary Fire Support System and Internally Transportable Vehicle Programs
DoD OIG	D2008-DODOIG-0141.000	12/19/2008	Report on the Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces
DoD OIG	D-2009-030	12/8/2008	Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles
DoD OIG	D-2009-027	12/8/2008	Air Force Combat Search and Rescue Helicopter
DoD OIG	D-2009-006	10/20/2008	Small Arms Ammunition Fund Management in Support of the Global War on Terror
DoD OIG	D-2009-005	10/10/2008	Controls Over the Contractor Common Access Card Life Cycle
DoD OIG	D-2009-003	10/9/2008	Internal Controls Over Army General Fund, Cash and Other Monetary Assets Held Outside of the Continental United States
DoD OIG	D-2008-135	9/29/2008	Requiring Radio Frequency Identification in Contracts for Supplies
DoD OIG	D-2008-132	9/26/2008	Payments for Transportation Using PowerTrack®
DoD OIG	D-2008-133	9/25/2008	Joint Follow-On Evaluation of the Equipment Status of Operation Iraqi Freedom Forces
DoD OIG	D-2008-131	9/16/2008	Security Over Radio Frequency Identification
DoD OIG	D-2008-115	8/6/2008	Status of Training Vehicles for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom

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DoD OIG COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2008-086	7/18/2008	Summary of Issues Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007
DoD OIG	D-2008-107	7/3/2008	Defense Hotline Allegations Concerning Contracts Issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division
DoD OIG	D2007-D000IG-0239.000	7/3/2008	Accountability of Munitions Provided to the Security Forces of Iraq
DoD OIG	IE-2008-010	7/31/2008	Information Report on the Assessment of DoD Support to the Iraqi Security Forces Inspectors General
DoD OIG	D-2008-098	5/22/2008	Internal Controls Over Out-of-Country Payments
DoD OIG	D-2008-089	5/9/2008	Planning Armor Requirements for the Family of Medium Tactical Vehicles
DoD OIG	D-2008-078	4/9/2008	Training Requirements for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom
DoD OIG	D2006-DIP0E2-0137		DoD/Department of Veterans Affairs (VA) Inspectors General Interagency Care Transition Project
DoD OIG	2008E001	6/4/2008	Review of Matters Related to the August 28, 2005, Shooting of Reuters Journalists in Iraq
DoD OIG	08-INTEL-06	6/12/2008	Review of the U.S. Government's Relationship with the Iraqi National Congress: Phase Two- and the Relationship of the Iraqi National Congress with the Department of Defense
DoD OIG	D-2008-067	3/31/2008	DoD Procurement Policy for Body Armor
DoD OIG	D-2008-064	3/18/2008	Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract
DoD OIG	D-2008-060	3/7/2008	Potable and Non Potable Water Treatment in Iraq
DoD OIG	D-2008-059	3/6/2008	Supplemental Funds Used for Medical Support for the Global War on Terror
DoD OIG	D-2008-024	1/18/2008	Inspection Process of the Army Reset Program for Equipment for Units Returning from Operation Iraqi Freedom
DoD OIG	IE-2008-001	1/4/2008	Review of Investigative Documentation Associated with the Fatality of a U.S. Army Corporal during Convoy Operations in Iraq
DoD OIG	D-2008-033	12/28/2007	Training for U.S. Ground Forces at Army Maneuver Combat Training Centers
DoD OIG	D-2008-038	12/21/2007	Army's Procurement and Conditional Acceptance of Medium Tactical Vehicles
DoD OIG	D-2008-029	12/5/2007	Request for and Use of Emergency Supplemental Funds for the Rapid Fielding Initiative
DoD OIG	D-2008-026	11/30/2007	Management of the Iraq Security Forces Fund in Southwest Asia - Phase III
DoD OIG	D-2008-027	11/21/2007	Air Force Use of Global War on Terrorism Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation
DoD OIG	D2007-D000LA-0199.000	8/14/2007	Research Controls Over the Management of Contractors
DoD OIG	D2006-D000CK-0210.000	6/27/2007	Audit of Procurement Policy for Armored Vehicles
DoD OIG	D-2007-105	6/21/2007	U.S. Transportation Command (USTRANSCOM) Compliance with DoD Policy on the Use of Commercial Transport
DoD OIG	Not Reported	6/14/2007	Audit Research on DoD Contracts Awarded to Parsons Corporation and Its Subsidiaries
DoD OIG	D-2007-090	5/3/2007	Management of Prepositioned Munitions
DoD OIG	Not Reported	4/2/2007	Antideficiency Act Investigation of the Operation and Maintenance Appropriation Account 2142020 and 2152020
DoD OIG	D-2007-060	2/12/2007	Audit of the Management of the Iraq Security Forces Fund—Phase II
DoD OIG	D-2007-049	1/25/2007	Audit of the Equipment Status of Deployed Forces within U.S. Central Command

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APPENDIX J

DoD OIG COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2007-030	12/8/2006	Management of the Iraq Security Forces Fund in Southwest Asia—Phase I
DoD OIG	D-2007-010	11/2/2006	The Army Small Arms Program That Relates to Availability, Maintainability, and Reliability of the Small Arms to Support the Warfighter
DoD OIG	D-2007-001	10/6/2006	Information Operations Activities in Southwest Asia
DoD OIG	06-INTEL-10	8/25/2006	Review of DoD-directed Investigations of Detainee Abuse
DoD OIG	IPO2004-C005	8/25/2006	Review of Criminal Investigations of Alleged Detainee Abuse
DoD OIG	IE-2005-002	7/15/2006	Follow-up to Department of State/Department of Defense Interagency Assessment of Iraq Police Training
DoD OIG	D-2007-30	2/10/2006	Management of the Iraq Security Forces Fund in Southwest Asia
DoD OIG	D-2006-010	10/28/2005	Contract Surveillance for Service Contracts
DoD OIG	D-2005-045	5/9/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Logistics Agency
DoD OIG	D-2005-053	4/29/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Information Systems Agency
DoD OIG	D-2004-057	3/18/2004	Contracts Awarded for Coalition Provisional Authority by Defense Contracting Command—Washington
Total DoD OIG Audits = 70			

DoS OIG COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoS OIG	MERO-IQO-09-06	6/12/2009	Review of the Activities of DynCorp International under the State Department's Worldwide Personal Protective Service Contracts (WPPS) in Iraq
DoS OIG	AUD/IQO-09-16	6/5/2009	Joint Review with SIGIR of the Blackwater Contract for Worldwide Personal Protective Services
DoS OIG	MERO-IQO-09-03	5/5/2009	Review of the Activities of Triple Canopy under the State Department's Worldwide Personal Protective Service Contracts (WPPS) in Iraq
DoS OIG	09-ISP-3014	3/30/2009	Review of US Policy regarding Oil Contracts in Iraq (Program Evaluation)
DoS OIG	08MERO3003	1/7/2009	Review on the Role, Staffing, and Effectiveness of Diplomatic Security in the Management of Personal Protective Services (PPS) in Iraq
DoS OIG	08MERO3004	12/13/2008	Review on the Implementation of Recommendations from the Report of the Secretary of State's Panel on Personal Protective Services in Iraq (commonly known as the Kennedy Report) on Personal Protective Service (WPPS) in Iraq
DoS OIG	07AUD3034	Dec-2008	Review of Procurement Competition: New Embassy Compound Baghdad
DoS OIG	MERO-IQO-08-01	Jul-2008	Status of Iraqi Special Immigrant Visa Programs
DoS OIG	MERO-IQO-08-02	Jul-2008	Status of U.S. Refugee Resettlement Processing for Iraqi Nationals
DoS OIG	08MERO3001	6/30/2008	U.S. Refugee Admissions Program (USRAP) for Iraq
DoS OIG	AUD/CG-07-33	9/1/2007	Audit of the National Endowment for Democracy for Fiscal Years 2003-05
DoS OIG	AUD/FM-07-41	8/1/2007	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

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APPENDIX J

DoS OIG COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
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 = 39			

GAO COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-09-526	6/3/2009	Rebuilding Iraq: Improved Management Controls and Iraqi Commitment Needed for Key State and USAID Capacity-Building Programs	www.gao.gov/new.items/d09526.pdf
GAO	GAO-09-120	4/21/2009	Iraqi Refugee Assistance: Improvements Needed in Measuring Progress, Assessing Needs, Tracking Funds, and Developing an International Strategic Plan	www.gao.gov/new.items/d09120.pdf
GAO	GAO-09-538T	4/1/2009	Contingency Contracting: DOD, State and USAID Are Taking Actions to Track Contracts and Contractor Personnel in Iraq and Afghanistan	www.gao.gov/new.items/d09538t.pdf
GAO	GAO-09-449R	3/30/2009	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d09449r.pdf
GAO	GAO-09-476T	3/25/2009	Iraq and Afghanistan: Security, Economic, and Governance Challenges to Rebuilding Efforts Should Be Addressed in U.S. Strategies	www.gao.gov/new.items/d09476t.pdf
GAO	GAO-09-294SP	3/24/2009	Iraq: Key Issues for Congressional Oversight	www.gao.gov/new.items/d09294sp.pdf
GAO	GAO-09-302	3/17/2009	Global War on Terrorism: DOD Needs to More Accurately Capture and Report the Costs of Operation Iraqi Freedom and Operation Enduring Freedom	www.gao.gov/new.items/d09302.pdf
GAO	GAO-09-280	3/9/2009	Afghanistan Security: U.S. Programs to Further Reform Ministry of Interior and National Police Challenged by Lack of Military Personnel and Afghan Cooperation	www.gao.gov/new.items/d09280.pdf
GAO	GAO-09-388T	3/3/2009	Defense Management: Increased Attention on Fuel Demand Management at DOD's Forward-Deployed Locations Could Reduce Operational Risks and Costs	www.gao.gov/new.items/d09388t.pdf
GAO	GAO-09-263SP	2/23/2009	Securing, Stabilizing, and Developing Pakistan's Boarder Area with Afghanistan: Key Issues for Congressional Oversight	www.gao.gov/new.items/d09263sp.pdf
GAO	GAO-09-300	2/20/2009	Defense Management: DOD Needs to Increase Attention on Fuel Demand Management at Forward-Deployed Locations	www.gao.gov/new.items/d09300.pdf
GAO	GAO-09-380T	2/12/2009	Iraq and Afghanistan: Availability of Forces, Equipment, and Infrastructure Should Be Considered in Developing U.S. Strategy Plans	www.gao.gov/new.items/d09380t.pdf
GAO	GAO-09-366T	2/12/2009	Afghanistan Security: Corrective Actions Are Needed to Address Serious Accountability Concerns about Weapons Provided to Afghan National Security Forces	www.gao.gov/new.items/d09366t.pdf
GAO	GAO-09-267	1/30/2009	Afghanistan Security: Lack of Systematic Tracking Raises Significant Accountability Concerns about Weapons Provided to Afghan National Security Forces	www.gao.gov/new.items/d09267.pdf
GAO	GAO-09-175	11/14/2008	Unmanned Aircraft Systems: Additional Actions Needed to Improve Management and Integration of DOD Efforts to Support Warfighter Needs	www.gao.gov/new.items/d09175.pdf
GAO	GAO-09-19	10/1/2008	Contingency Contracting: DOD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan	www.gao.gov/new.items/d0919.pdf
GAO	GAO-09-86R	10/1/2008	Provincial Reconstruction Teams in Iraq and Afghanistan	www.gao.gov/new.items/d0986r.pdf
GAO	GAO-08-1144T	9/16/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	www.gao.gov/new.items/d081144t.pdf
GAO	GAO-08-1031	8/5/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	www.gao.gov/new.items/d081031.pdf
GAO	GAO-08-1128R	9/15/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d081128r.pdf
GAO	GAO-08-930	9/10/2008	Operation Iraqi Freedom: Actions Needed to Enhance DOD Planning for Reposturing of U.S. Forces from Iraq	www.gao.gov/new.items/d08930.pdf
GAO	GAO-08-966	7/31/2008	Rebuilding Iraq: DOD and State Department Have Improved Oversight and Coordination of Private Security Contractors in Iraq, but Further Actions Are Needed to Sustain Improvements	www.gao.gov/new.items/d08966.pdf
GAO	GAO-08-1021T	7/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Some Gains Made, Updated Strategy Needed	www.gao.gov/new.items/d081021t.pdf
GAO	GAO-08-736R	6/23/2008	Military Operations: Actions Needed To Better Guide Project Selection for Commander's Emergency Response Program and Improve Oversight in Iraq	www.gao.gov/new.items/d08736r.pdf

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APPENDIX J

GAO COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-08-837	6/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Gains Made, Updated Strategy Needed	www.gao.gov/new.items/d08837.pdf
GAO	GAO-08-578	5/8/2008	Interagency Contracting: Need for Improved Information and Policy Implementation at the Department of State	www.gao.gov/new.items/d08578.pdf
GAO	GAO-08-568T	3/11/2008	Stabilizing and Rebuilding Iraq: Actions Needed To Address Inadequate Accountability Over U.S. Efforts and Investments	www.gao.gov/new.items/d08568t.pdf
GAO	GAO-08-423R	1/30/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d08423r.pdf
GAO	GAO-08-316R	1/22/2008	Defense Logistics: The Army Needs To Implement an Effective Management and Oversight Plan for the Equipment Maintenance Contract in Kuwait	www.gao.gov/new.items/d08316r.pdf
GAO	GAO-08-153	1/18/2008	Iraq Reconstruction: Better Data Needed To Assess Iraq's Budget Execution	www.gao.gov/new.items/d08153.pdf
GAO	GAO-08-143R	11/30/2007	Operation Iraqi Freedom: DoD Assessment of Iraqi Security Forces' Units as Independent Not Clear Because ISF Support Capabilities Are Not Fully Developed	www.gao.gov/new.items/d08143r.pdf
GAO	GAO-08-68	11/6/2007	Global War on Terrorism: DoD Needs To Take Action To Encourage Fiscal Discipline and Optimize Use of Tools Intended To Improve GWOT Cost Reporting	www.gao.gov/new.items/d0868.pdf
GAO	GAO-08-231T	10/30/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audits and Key Oversight Issues	www.gao.gov/new.items/d08231t.pdf
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Manage Risk	www.gao.gov/new.items/d07903.pdf
GAO	GAO-08-124T	10/4/2007	Stabilizing and Rebuilding Iraq: Serious Challenges Confront U.S. Efforts To Build the Capacity of Iraqi Ministries	www.gao.gov/new.items/d08124t.pdf
GAO	GAO-07-814	9/19/2007	Defense Logistics: Army and Marine Corps Cannot Be Assured That Equipment Reset Strategies Will Sustain Equipment Availability While Meeting Ongoing Operational Requirements	www.gao.gov/new.items/d07814.pdf
GAO	GAO-09-1230T	9/7/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071230t.pdf
GAO	GAO-09-1221T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071221t.pdf
GAO	GAO-09-1222T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071222t.pdf
GAO	GAO-07-1195	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071195.pdf
GAO	GAO-07-1220T	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071120t.pdf
GAO	GAO-07-839	7/31/2007	Defense Contract Management: DoD's Lack of Adherence to Key Contracting Principles on Iraq Oil Contract Put Government Interests at Risk	www.gao.gov/new.items/d07839.pdf
GAO	GAO-07-863	7/11/2007	Unmanned Aircraft Systems: Advance Coordination and Increased Visibility Needed To Optimize Capabilities	www.gao.gov/new.items/d07836.pdf
GAO	GAO-07-759	6/8/2007	Defense Acquisitions: Analysis of Processes Used To Evaluate Active Protection Systems	www.gao.gov/new.items/d07759.pdf
GAO	GAO-07-906R	5/25/2007	GAO Findings and Recommendations Regarding DoD and VA Disability Systems	www.gao.gov/new.items/d07906r.pdf
GAO	GAO-07-699	5/23/2007	Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan	www.gao.gov/new.items/d07699.pdf
GAO	GAO-07-783T	5/18/2007	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d07783t.pdf
GAO	GAO-07-677	5/15/2007	Rebuilding Iraq: Integrated Strategic Plan Needed To Help Restore Iraq's Oil and Electricity Sectors	www.gao.gov/new.items/d07677.pdf
GAO	GAO-07-832T	5/10/2007	Defense Acquisitions: Improved Management and Oversight Needed To Better Control DoD's Acquisition of Services	www.gao.gov/new.items/d07832t.pdf

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GAO COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-07-827T	5/9/2007	Stabilizing and Rebuilding Iraq: Coalition Support and International Donor Commitments	www.gao.gov/new.items/d07827t.pdf
GAO	GAO-07-749	5/1/2007	Military Operations: Actions Needed To Improve DoD's Stability Operations Approach and Enhance Interagency Planning	www.gao.gov/new.items/d07749.pdf
GAO	GAO-07-662R	4/27/2007	Defense Logistics: Army and Marine Corps's Individual Body Armor System Issues	www.gao.gov/new.items/d07662r.pdf
GAO	GAO-07-525T	4/23/2007	Stabilizing and Rebuilding Iraq: Conditions in Iraq Are Conducive to Fraud, Waste, and Abuse	www.gao.gov/new.items/d07525t.pdf
GAO	GAO-07-503R	3/28/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistics and Command and Control Capabilities	www.gao.gov/new.items/d07503r.pdf
GAO	GAO-07-444	3/22/2007	Operation Iraqi Freedom: DoD Should Apply Lessons Learned Concerning the Need for Security Over Conventional Munitions Storage Sites to Future Operations Planning	www.gao.gov/new.items/d07444.pdf
GAO	GAO-07-637T	3/22/2007	Stabilizing Iraq: Preliminary Observations on Budget and Management Challenges of Iraq's Security Ministries	www.gao.gov/new.items/d07637t.pdf
GAO	GAO-07-612T	3/13/2007	Stabilizing Iraq: Factors Impeding the Development of Capable Iraqi Security Forces	www.gao.gov/new.items/d07612t.pdf
GAO	GAO-07-582T	3/9/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistical Capabilities	www.gao.gov/new.items/d07582t.pdf
GAO	GAO-07-144	2/15/2007	Defense Logistics: Improved Oversight and Increased Coordination Needed To Ensure Viability of the Army's Prepositioning Strategy	www.gao.gov/new.items/d07144.pdf
GAO	GAO-07-426T	2/15/2007	Rebuilding Iraq: Reconstruction Progress Hindered by Contracting, Security, and Capacity Challenges	www.gao.gov/new.items/d07426t.pdf
GAO	GAO-07-439T	1/31/2007	Defense Logistics: Preliminary Observations on the Army's Implementation of Its Equipment Reset	www.gao.gov/new.items/d07439t.pdf
GAO	GAO-07-385T	1/18/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audit Approach and Findings	www.gao.gov/new.items/d07385t.pdf
GAO	GAO-07-308SP	1/9/2007	Securing, Stabilizing, and Rebuilding Iraq: Key Issues for Congressional Oversight	www.gao.gov/new.items/d07308sp.pdf
GAO	GAO-07-30R	12/15/2006	Rebuilding Iraq: Status of DoD's Reconstruction Program	www.gao.gov/new.items/d0730r.pdf
GAO	GAO-07-76	11/13/2006	Global War on Terrorism: Fiscal Year 2006 Obligation Rates Are Within Funding Levels and Significant Multiyear Procurement Funds Will Likely Remain Available for Use in Fiscal Year 2007	www.gao.gov/new.items/d0776.pdf
GAO	GAO-07-40	10/6/2006	Rebuilding Iraq: Status of Competition for Iraq Reconstruction Contracts	www.gao.gov/new.items/d0740.pdf
GAO	GAO-06-1085	9/29/2006	DoD Civilian Personnel: Greater Oversight and Quality Assurance Needed To Ensure Force Health Protection and Surveillance for Those Deployed	www.gao.gov/new.items/d061085.pdf
GAO	GAO-06-1130T	9/28/2006	Rebuilding Iraq: Continued Progress Requires Overcoming Contract Management Challenges	www.gao.gov/new.items/d061130t.pdf
GAO	GAO-06-1094T (GAO-06-673C)	9/11/2006	Stabilizing Iraq: An Assessment of the Security Situation	www.gao.gov/new.items/d061094t.pdf
GAO	GAO-06-928R	9/5/2006	Defense Logistics: Changes to Stryker Vehicle Maintenance Support Should Identify Strategies for Addressing Implementation Challenges	www.gao.gov/new.items/d06928r.pdf
GAO	GAO-06-1132	9/1/2006	Iraq Contract Costs: DoD Consideration of Defense Contract Audit Agency's Findings	www.gao.gov/new.items/d061132.pdf
GAO	GAO-06-885T	7/18/2006	Global War on Terrorism: Observations on Funding, Costs, and Future Commitments	www.gao.gov/new.items/d06885t.pdf
GAO	GAO-06-953T	7/11/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals and Overcome Challenges	www.gao.gov/new.items/d06953t.pdf
GAO	GAO-06-788	7/1/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals	www.gao.gov/new.items/d06788.pdf
GAO	GAO-06-865T	6/13/2006	Actions Still Needed To Improve the Use of Private Security Providers	www.gao.gov/new.items/d06865t.pdf
GAO	GAO-06-274	6/1/2006	Lack of a Synchronized Approach Between the Marine Corps and Army Affected the Timely Production and Installation of Marine Corps Truck Armor	www.gao.gov/new.items/d06274.pdf

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APPENDIX J

GAO COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-06-711T	5/2/2006	Oil for Food Program Provides Lessons for Future Sanctions and Ongoing Reform	www.gao.gov/new.items/d06711t.pdf
GAO	GAO-06-697T	4/25/2006	Rebuilding Iraq: Governance, Security, Reconstruction, and Financing Challenges	www.gao.gov/new.items/d06697t.pdf
GAO	GAO-06-330	4/1/2006	Lessons Learned from Oil for Food Program Indicate the Need To Strengthen UN Internal Controls and Oversight Activities	www.gao.gov/new.items/d06330.pdf
GAO	GAO-06-428T	2/8/2006	Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges	www.gao.gov/new.items/d06428t.pdf
GAO	GAO-07-145	12/18/2005	Military Operations: High-level DoD Action Needed To Address Long-Standing Problems with Management and Oversight of Contractors Supporting Deployed Forces	www.gao.gov/new.items/d07145.pdf
GAO	GAO-06-179T	10/18/2005	Rebuilding Iraq: Enhancing Security, Measuring Program Results, and Maintaining Infrastructure Are Necessary to Make Significant and Sustainable Progress	www.gao.gov/new.items/d06179t.pdf
GAO	GAO-05-882	9/21/2005	Global War on Terrorism: DOD Needs To Improve the Reliability of Cost Data and Provide Additional Guidance To Control Costs	www.gao.gov/new.items/d05882.pdf
GAO	GAO-05-872	9/7/2005	Rebuilding Iraq: U.S. Water and Sanitation Efforts Need Improved Measures for Assessing Impact and Sustained Resources for Maintaining Facilities	www.gao.gov/new.items/d05872.pdf
GAO	GAO-05-932R	9/7/2005	Rebuilding Iraq: U.S. Assistance for the January 2005 Elections	www.gao.gov/new.items/d05932r.pdf
GAO	GAO-05-775	8/11/2005	Defense Logistics: DoD Has Begun To Improve Supply Distribution Operations, but Further Actions Are Needed To Sustain These Efforts	www.gao.gov/new.items/d05775.pdf
GAO	GAO-05-737	7/28/2005	Rebuilding Iraq: Actions Needed To Improve Use of Private Security Providers	www.gao.gov/new.items/d05737.pdf
GAO	GAO-05-876	7/28/2005	Rebuilding Iraq: Status of Funding and Reconstruction	www.gao.gov/new.items/d05876.pdf
GAO	GAO-05-680R	6/27/2005	Opportunities Exist To Improve Future Comprehensive Master Plans for Changing U.S. Defense Infrastructure Overseas	www.gao.gov/new.items/d05680r.pdf
GAO	GAO-05-293	5/1/2005	Defense Management: Processes To Estimate and Track Equipment Reconstitution Costs Can Be Improved	www.gao.gov/new.items/d05293.pdf
GAO	GAO-05-280R	4/29/2005	Defense Base Act Insurance: Review Needed of Cost and Implementation Issues	www.gao.gov/new.items/d05280r.pdf
GAO	GAO-05-201	4/1/2005	Interagency Contracting: Problems with DoD's and Interior's Orders To Support Military Operations	www.gao.gov/new.items/d05201.pdf
GAO	GAO-05-275	4/1/2005	Defense Logistics: Actions Needed To Improve the Availability of Critical Items during Current and Future Operations	www.gao.gov/new.items/d05275.pdf
GAO	GAO-05-328	3/17/2005	Defense Logistics - High Level DoD Coordination Is Needed To Further Improve the Management of the Army's LOGCAP Contract	www.gao.gov/new.items/d05328.pdf
GAO	GAO-05-431T	3/14/2005	Rebuilding Iraq: Preliminary Observations on Challenges in Transferring Security Responsibilities to Iraqi Military and Police	www.gao.gov/new.items/d05431t.pdf
GAO	GAO-05-392T	3/2/2005	United Nations: Sustained Oversight Is Needed for Reforms To Achieve Lasting Results	www.gao.gov/new.items/d05392t.pdf
GAO	GAO-05-346T	2/15/2005	United Nations: Oil for Food Program Audits	www.gao.gov/new.items/d05346t.pdf
GAO	GAO-05-125	2/1/2005	Military Pay: Gaps in Pay and Benefits Create Financial Hardships for Injured Army National Guard and Reserve Soldiers	www.gao.gov/new.items/d05125.pdf
GAO	GAO-05-233	2/1/2005	Progress in Implementing the Services Acquisition Reform Act (SARA)	www.gao.gov/new.items/d05233.pdf
GAO	GAO-05-79	1/1/2005	Army National Guard: Inefficient, Error-Prone Process Results in Travel Reimbursement Problems for Mobilized Soldiers	www.gao.gov/new.items/d0579.pdf
GAO	GAO-05-120	11/1/2004	Defense Health Care: Force Health Protection and Surveillance Policy Compliance Was Mixed, but Appears Better for Recent Deployments	www.gao.gov/new.items/d05120.pdf

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GAO COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-04-1006	9/14/2004	Foreign Regimes' Assets: The U.S. Faces Challenges in Recovering Assets, But Has Mechanisms That Could Guide Future Assets	www.gao.gov/new.items/d041006.pdf
GAO	GAO-04-1031	9/1/2004	Military Personnel: DoD Needs To Address Long-term Reserve Force Availability and Related Mobilization and Demobilization Issues	www.gao.gov/new.items/d041031.pdf
GAO	GAO-04-953T	7/8/2004	United Nations: Observations on the Oil for Food Program and Areas for Further Investigation	www.gao.gov/new.items/d04953t.pdf
GAO	GAO-04-854	7/1/2004	Military Operations: DoD's Extensive Use of Logistics Support Contracts Requires Strengthened Oversight	www.gao.gov/new.items/d04854.pdf
GAO	GAO-04-915	7/1/2004	Military Operations: Fiscal Year 2004 Costs for the Global War on Terrorism Will Exceed Supplemental, Requiring DoD To Shift Funds from Other Uses	www.gao.gov/new.items/d04915.pdf
GAO	GAO-04-880T	6/16/2004	United Nations: Observations on the Oil for Food Program and Iraq's Food Security	www.gao.gov/new.items/d04880t.pdf
GAO	GAO-04-869T	6/15/2004	Contract Management: Contracting for Iraq Reconstruction and Global Logistics Support (Testimony)	www.gao.gov/new.items/d04869t.pdf
GAO	GAO-04-605	6/1/2004	Rebuilding Iraq—Fiscal Year 2003 Contract Award Procedures and Management Challenges	www.gao.gov/new.items/d004605.pdf
GAO	GAO-04-902R	6/1/2004	Rebuilding Iraq—Resource, Security, Governance, Essential Services, and Oversight Issues	www.gao.gov/new.items/d04902r.pdf
GAO	GAO-04-831R	5/27/2004	Financial Services: Post-hearing Questions Regarding Recovering Foreign Regimes' Assets	www.gao.gov/new.items/d04831r.pdf
GAO	GAO-04-746R	5/25/2004	Report on Iraq Transitional Law	www.gao.gov/new.items/d04746r.pdf
GAO	GAO-04-668	5/1/2004	Military Operations: DoD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism	www.gao.gov/new.items/d04668.pdf
GAO	GAO-04-730T	4/28/2004	United Nations: Observations on the Management and Oversight of the Oil for Food Program	www.gao.gov/new.items/d04730t.pdf
GAO	GAO-04-651T	4/7/2004	United Nations: Observations on the Oil for Food Program	www.gao.gov/new.items/d04651t.pdf
GAO	GAO-04-484	4/1/2004	Operation Iraqi Freedom: Long-standing Problems Hampering Mail Delivery Need To Be Resolved	www.gao.gov/new.items/d04484.pdf
GAO	GAO-04-559	4/1/2004	State Department Issues Affecting Iraq National Congress Support Foundation	www.gao.gov/new.items/d04559.pdf
GAO	GAO-04-562T	3/24/2004	Military Prepositioning: Observations on Army and Marine Corps Programs During Operation Iraqi Freedom and Beyond	www.gao.gov/new.items/d04562t.pdf
GAO	GAO-04-579T	3/18/2004	Recovering Iraq's Assets: Preliminary Observations on U.S. Efforts and Challenges	www.gao.gov/new.items/d04579t.pdf
GAO	GAO-04-305R	12/18/2003	Defense Logistics: Preliminary Observations on the Effectiveness of Logistics Activities during Operation Iraqi Freedom (Briefing)	www.gao.gov/new.items/d04305r.pdf
GAO	GAO-03-1088	9/1/2003	Military Operations: Fiscal Year 2003 Obligations Are Substantial, But May Result in Less Obligations Than Expected	www.gao.gov/new.items/d031088.pdf
GAO	GAO-03-792R	5/15/2003	Rebuilding Iraq	www.gao.gov/new.items/d03792r.pdf
Total GAO Audits = 122				

APPENDIX J

SIGIR COMPLETED AUDITS, AS OF JULY 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	09-027	Jul-2009	Developing Iraqi Military Depot Maintenance Capability at Taji Hampered by Numerous Problems
SIGIR	09-026	Jul-2009	Commander's Emergency Response Program: Hotel Construction Successfully Completed, but Project Management Issues Remain Unresolved
SIGIR	09-025	Jul-2009	Commander's Emergency Response Program: Muhalla 312 Electrical Distribution Project Largely Successful
SIGIR	09-024	Jul-2009	Tikrit Location Command Project Achieving Contract Goals by Using Sound Management Practices
SIGIR	09-023	Jul-2009	Investigation and Remediation Records Concerning Incidents of Weapons Discharges by Private Security Contractors Can Be Improved
SIGIR	09-022	Jul-2009	Field Commanders See Improvements in Controlling and Coordinating Private Security Contractor Missions in Iraq
SIGIR	09-021 and AUD/IQO-09-16	Jun-2009	Joint Audit of Blackwater Contract and Task Orders for Worldwide Personal Protective Services in Iraq (with DoS OIG)
SIGIR	09-020	Apr-2009	Provincial Reconstruction Teams: Developing a Cost-tracking System Will Enhance Decision-making
SIGIR	09-019	Apr-2009	Opportunities To Improve Processes for Reporting, Investigating, and Remediating Serious Incidents Involving Private Security Contractors in Iraq
SIGIR	09-018	Apr-2009	Information on Government of Iraq Contributions to Reconstruction Costs
SIGIR	09-017	Apr-2009	Need To Enhance Oversight of Theater-Wide Internal Security Services Contracts
SIGIR	09-016	Apr-2009	Asset-transfer Process for Iraq Reconstruction Projects Lacks Unity and Accountability
SIGIR	09-015	Apr-2009	Construction of Primary Healthcare Centers Reported Essentially Complete, but Operational Issues Remain
SIGIR	09-014	Apr-2009	Security Forces Logistics Contract Experienced Certain Cost, Outcome, and Oversight Problems
SIGIR	09-013	Jan-2009	Provincial Reconstruction Teams' Performance Measurement Process Has Improved
SIGIR	09-012	Jan-2009	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary
SIGIR	09-011	Jan-2009	Opportunities to Improve Management of the Quick Response Fund
SIGIR	09-010	Jan-2009	Oversight of Aegis's Performance on Security Services Contracts in Iraq with the Department of Defense
SIGIR	09-009	Jan-2009	Full Impact of Department of Defense Program To Restart State-owned Enterprises Difficult To Estimate
SIGIR	09-008	Jan-2009	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.
SIGIR	09-007	Oct-2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
SIGIR	09-006	Oct-2008	Status of Department of State Economic Support Fund Interagency Agreements With The U.S. Army Corps of Engineers in Iraq
SIGIR	09-005	Oct-2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
SIGIR	09-004	Oct-2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
SIGIR	09-003	Oct-2008	Cost, Outcome, and Oversight of Local Governance Program Contracts With Research Triangle Institute
SIGIR	09-002	Oct-2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue
SIGIR	09-001	Oct-2008	Opportunity to Enhance U.S. Democracy Building Strategy for Iraq
SIGIR	08-024	Jul-2008	Information on Special Department of Defense Program to Foster Economic Recovery in Iraq
SIGIR	08-023	Jul-2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Actions but Much Remains To Be Done
SIGIR	08-022	Jul-2008	Government of Iraq Increasingly Funding Iraq Security Force Infrastructure Development, but Substantial U.S. Support Remains
SIGIR	08-021	Jul-2008	Comprehensive Plan Needed To Guide the Future of the Iraq Reconstruction Management System
SIGIR	08-020	Jul-2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Efforts
SIGIR	08-019	Jul-2008	Outcome, Cost, and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.

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SIGIR COMPLETED AUDITS, AS OF JULY 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	08-018	Jul-2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
SIGIR	08-017	Apr-2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed To Avoid Waste
SIGIR	08-016	Apr-2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
SIGIR	08-015	Apr-2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, Measuring Stability and Security in Iraq
SIGIR	08-014	Apr-2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
SIGIR	08-013	Apr-2008	Interim Report on Iraq Reconstruction Contract Terminations
SIGIR	08-011	Apr-2008	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
SIGIR	08-012	Mar-2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
SIGIR	08-004	Jan-2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
SIGIR	08-005	Jan-2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
SIGIR	08-006	Jan-2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
SIGIR	08-007	Jan-2008	Efforts To Implement a Financial-Management Information System in Iraq
SIGIR	08-008	Jan-2008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
SIGIR	08-009	Jan-2008	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
SIGIR	08-010	Jan-2008	Outcome, Costs, and Management Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
SIGIR	08-002	Oct-2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
SIGIR	08-003	Oct-2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
SIGIR	08-001	Oct-2007	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
SIGIR	07-010	Oct-2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
SIGIR	07-016	Oct-2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
SIGIR	07-011	Oct-2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
SIGIR	07-015	Oct-2007	Review of the Effectiveness of the Provincial Reconstruction Team Program In Iraq
SIGIR	07-008	Jul-2007	Fact Sheet: U.S. Government Organizations' Role and Responsibilities for Iraq Relief and Reconstruction Activities
SIGIR	07-014	Jul-2007	Status of the Provisional Reconstruction Team Program Expansion in Iraq
SIGIR	07-007	Jul-2007	Status of U.S. Government Anticorruption Efforts in Iraq
SIGIR	07-009	Jul-2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
SIGIR	07-003	Jul-2007	Review of Financial Reporting and Cost-to-complete Estimates for Iraq Relief and Reconstruction U.S.-funded Programs and Projects
SIGIR	07-004	Jul-2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
SIGIR	07-005	Jul-2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
SIGIR	07-001	Jun-2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
SIGIR	07-013	Apr-2007	Sustainment of the Advanced First Responder Network (Restricted)
SIGIR	07-006	Apr-2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
SIGIR	07-012	Apr-2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State

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APPENDIX J

SIGIR COMPLETED AUDITS, AS OF JULY 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	07-002	Apr-2007	Status of the Advanced First Responder Network
SIGIR	06-029	Jan-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	Jan-2007	Status of Medical Equipment and Other Non-Construction Items Purchased for Primary Healthcare Centers
SIGIR	06-040	Jan-2007	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
SIGIR	06-042	Jan-2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted-Limited Distribution)
SIGIR	06-043	Jan-2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
SIGIR	06-044	Jan-2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
SIGIR	06-045	Jan-2007	Status of Ministerial Capacity Development in Iraq
SIGIR	06-036	Jan-2007	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)
SIGIR	06-039	Jan-2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
SIGIR	06-034	Oct-2006	Status of the Provincial Reconstruction Team Program in Iraq
SIGIR	06-032	Oct-2006	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
SIGIR	06-033	Oct-2006	U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
SIGIR	06-031	Oct-2006	Management of the Iraqi Interim Government Fund
SIGIR	06-035	Oct-2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings By the Logistics Civil Augmentation Program (LOGCAP) Contractor
SIGIR	06-028	Oct-2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
SIGIR	06-038	Sep-2006	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
SIGIR	06-037	Sep-2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
SIGIR	06-026	Jul-2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
SIGIR	06-017	Jul-2006	Transition of Iraqi Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-019	Jul-2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
SIGIR	06-020	Jul-2006	Review of the Advanced First Responder Network
SIGIR	06-021	Jul-2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
SIGIR	06-023	Jul-2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, January Through March 2006
SIGIR	06-025	Jul-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	Jul-2006	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
SIGIR	06-024	Jul-2006	Joint Cash Count—Iraq National Weapons Card Program
SIGIR	06-018	Jul-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	Apr-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	Apr-2006	Management of the Primary Healthcare Centers Construction Projects
SIGIR	06-003	Apr-2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	06-004	Apr-2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, October through December 2005

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SIGIR COMPLETED AUDITS, AS OF JULY 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	06-005	Apr-2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
SIGIR	06-008	Apr-2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
SIGIR	06-009	Apr-2006	Review of Task Force Shield Programs
SIGIR	06-010	Apr-2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
SIGIR	06-012	Apr-2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
SIGIR	06-013	Apr-2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq
SIGIR	06-015	Apr-2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
SIGIR	06-001	Apr-2006	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
SIGIR	06-016	Apr-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	Apr-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	Feb-2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
SIGIR	05-026	Jan-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	Jan-2006	Methodologies for Reporting Cost-To-Complete Estimates
SIGIR	05-029	Jan-2006	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
SIGIR	05-028	Jan-2006	GRD-PCO Management of the Transfer of IRRF-Funded Assets to the Iraqi Government
SIGIR	05-023	Jan-2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
SIGIR	05-024	Jan-2006	Management of the Mansuria Electrical Reconstruction Project
SIGIR	05-025	Jan-2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
SIGIR	05-016	Oct-2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
SIGIR	05-020	Oct-2005	Management of the Contracts, Grant, and Micropurchases Used To Rehabilitate the Kerbala Library
SIGIR	05-015	Oct-2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
SIGIR	05-017	Oct-2005	Award Fee Process for Contractors Involved In Iraq Reconstruction
SIGIR	05-021	Oct-2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
SIGIR	05-022	Oct-2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
SIGIR	05-018	Oct-2005	Management of Iraq Relief and Reconstruction Fund Program: Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
SIGIR	05-014	Oct-2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
SIGIR	05-019	Sep-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	Sep-2005	Controls over Equipment Acquired by Security Contractors
SIGIR	05-010	Jul-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	Jul-2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
SIGIR	05-012	Jul-2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management—Construction Quality Assurance

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APPENDIX J

SIGIR COMPLETED AUDITS, AS OF JULY 31, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	05-009	Jul-2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
SIGIR	05-006	Apr-2005	Control of Cash Provided to South-Central Iraq
SIGIR	05-007	Apr-2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
SIGIR	05-008	Apr-2005	Administration of Contracts Funded by the Development Fund for Iraq
SIGIR	05-005	Apr-2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited
SIGIR	05-004	Jan-2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
SIGIR	05-003	Nov-2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
SIGIR	05-002	Oct-2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
SIGIR	05-001	Oct-2004	Coalition Provisional Authority Control of Appropriated Funds
SIGIR	04-008	Jul-2004	Coalition Provisional Authority Control Over Seized and Vested Assets
SIGIR	04-004	Jul-2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
SIGIR	04-009	Jul-2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
SIGIR	04-013	Jul-2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
SIGIR	04-007	Jul-2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
SIGIR	04-011	Jul-2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
SIGIR	04-005	Jul-2004	Award of Sector Design-Build Construction Contracts
SIGIR	04-006	Jul-2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
SIGIR	04-001	Jun-2004	Coalition Provisional Authority Coordination of Donated Funds
SIGIR	04-002	Jun-2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
SIGIR	04-003	Jun-2004	Federal Deployment Center Forward Operations at the Kuwait Hilton
Total SIGIR Audits = 149			

USAAA COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2009-0146-ALM	6/22/2009	Sustaining Left-Behind Equipment, U.S. Army Sustainment Command	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0146-ALM%20Sustaining%20Left-Behind%20Equipment,%20U.S.%20Army%20Sustainment%20Command.pdf
USAAA	A-2009-0120-FFD	6/17/2009	Improvised Explosive Device Training for Explosive Ordnance Disposal Soldiers, Deputy Chief of Staff G-3/5/7 and Training and Doctrine Command	Not Available
USAAA	A-2009-0130-FFD	6/8/2009	Body Armor Requirements, Office of the Deputy Chief of Staff, G-3/5/7	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0130-FFD%20Body%20Armor%20Requirements,%20Office%20of%20the%20Deputy%20Chief%20of%20Staff,%20G-3,%20205,%20207.pdf
USAAA	A-2009-0119-ALL	6/8/2009	Commander's Emergency Response Program – Multi-National Division – Baghdad	Not Available
USAAA	A-2009-0076-ALM	3/31/2009	Reset Fly Away Team – Inter-depot Transfer Request Process	Not Available
USAAA	A-2009-0080-ALL	3/31/2009	Retrograde Operations in Southwest Asia, Multi-class Retrograde – Camp Victory, Iraq	Not Available
USAAA	A-2009-0082-ALM	3/31/2009	Field Level Reset Requirements – Army National Guard	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0082-ALM%20Field%20Level%20Reset%20Requirements,%20U.S.%20Army%20National%20Guard.pdf
USAAA	A-2009-0086-ALA	3/30/2009	Body Armor Testing, Program Executive Office, Soldier	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0086-ALA%20Body%20Armor%20Testing,%20Program%20Executive%20Office,%20Soldier.pdf
USAAA	A-2009-0066-ALR	3/30/2009	Property Book Unit Supply Enhanced System – Property Accountability and Management, 10th Mountain Division	Not Available
USAAA	A-2009-0073-ALA	3/26/2009	Assessing Future Base Budget Requirements, Equipping Program Evaluation Group	Not Available
USAAA	A-2009-0085-ALL	3/26/2009	Retrograde Operations in Southwest Asia, Class VII Theater Provided Equipment, Camp Victory, Iraq	Not Available
USAAA	A-2009-0035-ALR	3/25/2009	Customer Billing Rates – Liner Business Shipments, United States Transportation Command	Not Available
USAAA	A-2009-0071-ALM	3/23/2009	Time Sensitive Issue – Automatic Reset Induction Criteria	Not Available
USAAA	A-2009-0077-ALM	3/23/2009	Time-Sensitive Memorandum: M88A1 Recovery Vehicle FY09 Reset Maintenance Requirements	Not Available
USAAA	A-2009-0074-ALM	3/23/2009	Time-Sensitive Memorandum: Automatic Reset Induction Transportation from Southwest Asia	Not Available
USAAA	A-2009-0069-ALL	3/19/2009	Management of Shipping Containers in Southwest Asia, Kuwait, Iraq, Afghanistan, and CONUS – Summary Report	Not Available
USAAA	A-2009-0062-FFM	3/3/2009	Assessing Future Base Budget Requirements, Manning Program Evaluation Group	Not Available
USAAA	A-2009-0049-FFS	2/20/2009	US Army Reserve Pre-Mobilization Training Requirements	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0049-FFS%20US%20Army%20Reserve%20Pre-Mobilization%20Training%20Requirements.pdf
USAAA	A-2009-0057-FFS	2/19/2009	Army National Guard Pre-Mobilization Training Requirements	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0057-FFS%20Army%20National%20Guard%20Pre-Mobilization%20Training%20Requirements.pdf
USAAA	A-2009-0042-ALM	1/27/2009	Contracts for Field Level Reset, US Army Sustainment Command	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0042-ALM%20Contracts%20for%20Field%20Level%20Reset,%20U.S.%20Army%20Sustainment%20Command.pdf

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USAAA COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2009-0033-ALL	1/22/2009	Management of Shipping Containers in Southwest Asia - Afghanistan	www.aaa.army.mil/AAA/AuditReports--Adobe/09%20REPORTS/A-2009-0033-ALL%20Management%20of%20Shipping%20Containers%20Southwest%20Asia-Afghanistan.pdf
USAAA	A-2009-0026-ALR	1/15/2009	Container Detention Billing for the Global War on Terrorism, Military Surface Deployment and Distribution Command	Not Available
USAAA	A-2009-0023-ALM	12/16/2008	Time Sensitive Issue--Excess Theater-Provided Equipment Disposition Request Process	Not Available
USAAA	A-2008-0286-ALL	9/30/2008	Management of Shipping Containers in Southwest Asia--Kuwait	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0286-ALL%20Management%20of%20Shipping%20Containers%20in%20Southwest%20Asia-Kuwait.pdf
USAAA	A-2008-0287-ALL	9/30/2008	Followup Audit of Asset Visibility and Container Management--Operation Iraqi Freedom, U.S Central Command	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0287-ALL%20Followup%20Audit%20of%20Asset%20Visibility%20and%20Container%20Management-Operation%20Iraqi.pdf
USAAA	A-2008-0255-FFS	9/30/2008	Accountability of Contractors on the Battlefield	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0255-FFS%20Accountability%20of%20Contractors%20on%20the%20Battlefield.pdf
USAAA	A-2008-0179-FFI	9/25/2008	Operational Purchases of Information Technology Equipment, Purchases, and Services-Iraq and Kuwait	Not Available
USAAA	A-2008-0256-ALM	9/17/2008	Overseeing Contracts for Field-Level Reset, U.S. Army Sustainment Command	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0256-ALM%20Overseeing%20Contracts%20for%20Field-Level%20Reset,%20U.S.%20Army%20Sustainment%20Command.pdf
USAAA	A-2008-0213-ALA	9/5/2008	Rapid Fielding Initiative--Program Executive Office Soldier, Fort Belvoir, Virginia	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0213-ALA%20Rapid%20Fielding%20Initiative,%20Program%20Executive%20Office%20Soldier,%20Fort%20Belvoir,%20Virginia.pdf
USAAA	A-2008-0234-FFF	9/2/2008	Use of Role-Players for Training at Combat Training Centers	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0234-FFF%20Use%20of%20Role-Players%20for%20Training%20at%20Combat%20Training%20Centers.pdf
USAAA	A-2008-0190-ALM	7/22/2008	Reset Metrics-Sustainment Maintenance	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0190-ALM%20Reset%20Metrics--Sustainment%20Maintenance.pdf
USAAA	A-2008-0182-FFS	7/15/2008	Temporary Change of Station Orders and Housing for Mobilized Soldiers	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0182-FFS%20Temporary%20Change%20of%20Station%20Orders%20and%20Housing%20for%20Mobilized%20Soldiers.pdf
USAAA	A-2008-0178-FFI	7/1/2008	Operational Purchases of Information Technology Equipment, Purchases, and Services-U.S. Army Forces Command	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0178-FFI%20Operational%20Purchases%20of%20IT%20Equipment,%20Systems,%20and%20Services,%20FORSCOM.pdf
USAAA	A-2008-0145-ALL	6/25/2008	Management of Shipping Containers in Southwest Asia, Continental United States	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0145-ALL%20Management%20of%20Shipping%20Containers%20in%20Southwest%20Asia,%20Continental%20United%20States.pdf
USAAA	A-2008-0098-ALL	4/3/2008	Audit of Management of Shipping Containers in Southwest Asia - Iraq	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0098-ALL%20Management%20of%20Shipping%20Containers%20in%20Southwest%20Asia-%20Iraq.pdf

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USAAA COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2008-0091-ALL	3/31/2008	Internal Controls Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0090-ALL	3/20/2008	Audit of Supply Activities (H-Sites), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0090-ALL%20Supply%20Activities%20(H-Sites),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2008-0077-ALL	3/20/2008	Contract Administration Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0085-ALL	3/18/2008	Audit of Class III (Bulk and Retail) Fuel Operations in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0085-ALL%20Class%20III%20(Bulk%20and%20Retail)%20Fuel%20Operations%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2008-0075-ALL	3/12/2008	Audit of Contractor-Acquired Property, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0075-ALL%20Contractor-Acquired%20Property,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2008-0021-FF5	11/28/2007	Army Operational Plans for Contractor Support on the Battlefield	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0021-FF5%20Army%20Operational%20Plans%20for%20Contractor%20Support%20on%20the%20Battlefield.pdf
USAAA	A-2008-0010-ALL	11/2/2007	Followup Audit of Internal Controls over Cargo Container Payments, Military Surface Deployment and Distribution Command	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0010-ALL%20Followup%20Audit%20of%20Internal%20Controls%20Over%20Cargo%20Container%20Payments%20Military%20Surface.pdf
USAAA	A-2007-0204-ALL	9/28/2007	Defense Base Act Insurance for the Logistics Civil Augmentation Program, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	For Official Use Only
USAAA	A-2007-0149-ALL	7/23/2007	Audit of the Army's Theater Linguist Program in Afghanistan, Operation Enduring Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0149-ALL%20Army%20Theater%20Linguist%20Program%20in%20Afghanistan,%20Operation%20Enduring%20Freedom.pdf
USAAA	A-2007-0104-ALL	3/23/2007	Summary Audit Report on the Cost-Effectiveness of Transitioning Work Under the Logistics Civil Augmentation Program Contingency Contract to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0104-ALL%20Cost-Effectiveness%20of%20Transitioning%20Work%20Under%20the%20Logistics%20of%20Augmentation%20Program.pdf
USAAA	A-2007-0093-ALL	3/9/2007	Audit of the Cost-Effectiveness of Transitioning Selected Functions Performed at the Theater Distribution Center (Task Order 87) From Contingency to Sustainment Contracting, Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0093-ALL%20Cost-Effectiveness%20of%20Transitioning%20Selected%20Functions%20Performed%20at%20the%20Theater.pdf
USAAA	A-2007-0040-ALL	1/16/2007	Audit of Procedures for Managing the Overaged Repairable Items List at the Tactical Wheeled Vehicle Refurbishment Center	www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0040-ALL%20Procedures%20for%20Managing%20the%20Overaged%20Repairable%20Items%20List%20at%20the%20Tactical%20Wheeled.pdf
USAAA	A-2007-0019-ALL	11/21/2006	Audit of Distribution Functions, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0019-ALL%20Distribution%20Functions,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf

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USAAA COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2007-0011-ALL	11/16/2006	Audit of Nontactical Vehicle Usage in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0011-ALL%20Nontactical%20Vehicle%20Usage%20in%20the%20Iraq%20Area%20of%20Operations,%20Audit%20of%20Logistics%20Civil.pdf
USAAA	A-2006-0254-ALL	9/29/2006	Audit of the Procedures for Transferring Property During the Base Closure Process in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0254-ALL%20Procedures%20for%20Transferring%20Property%20During%20the%20Base%20Closure%20Process.pdf
USAAA	A-2006-0253-ALL	9/28/2006	Audit of the Cost-Effectiveness of Transitioning the General Support Supply Support Activity (Task Order 87) From Contingency to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2006-0233-ALL	9/22/2006	Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0233-ALL%20Clothing%20Issue%20Facilities,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2006-0168-ALL	8/4/2006	Report on the Subsistence Prime Vendor Contract, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0168-ALL%20Subsistence%20Prime%20Vendor%20Contract,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0158-ALL	7/11/2006	Report on Class IX (Aviation) Warehouse Staffing, Camp Anaconda, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0158-ALL%20Class%20IX%20(Aviation)%20Warehouse%20Staffing,%20Camp%20Anaconda,%20Audit%20of%20Logistics%20Civil.pdf
USAAA	A-2006-0099-ALL	4/25/2006	Audit of Program Management in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0099-ALL%20Program%20Management%20in%20the%20Iraq%20Area%20of%20Operations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20.pdf
USAAA	A-2006-0091-ALL	4/4/2006	Audit of Management of the Theater Transportation Mission (Task Order 88), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0091-ALL%20Management%20of%20the%20Theater%20Transportation%20Mission%20(Task%20Order%2088).pdf
USAAA	A-2006-0090-ALE	3/31/2006	Follow-up Audit II of the Commanders Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0090-ALE%20Followup%20II%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund.pdf
USAAA	A-2006-0083-ALL	3/21/2006	Audit of Retrograde Operations (Task Order 87), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0083-ALL%20Retrograde%20Operations%20(Task%20Order%2087),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0081-ALL	3/17/2006	Audit of Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0081-ALL%20Unliquidated%20Obligations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0046-ALA	1/31/2006	Fund Accountability for Fiscal Year 2004 Iraq Relief and Reconstruction Funds	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0046-ALA%20Fund%20Accountability%20for%20Fiscal%20Year%202004%20Iraq%20Relief%20and%20Reconstruction%20Funds.pdf
USAAA	A-2006-0047-ALL	1/11/2006	Base Closure Process in the Iraq Area of Operations	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0047-ALL%20Base%20Closure%20Process%20in%20the%20Iraq%20Area%20of%20Operations.pdf

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2005-0332-ALE	9/30/2005	Followup Audit of the Commanders' Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0332-ALE%20Followup%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund%20Rev.pdf
USAAA	A-2005-0194-ALA	5/26/2005	Project Management in Support of Iraq Reconstruction	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0194-ALA%20Program%20Management%20in%20Support%20of%20Iraq%20Reconstruction.pdf
USAAA	A-2005-0173-ALE	5/2/2005	Commanders' Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0173-ALE%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response.pdf
USAAA	A-2005-0078-FFG	3/2/2005	Coalition Provisional Authority Travel Process	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0078-FFG%20Coalition%20of%20Provisional%20Authority%20Travel%20Process.pdf
USAAA	A-2005-0095-FFG	2/16/2005	Vested & Seized Assets, Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0095-FFG%20Vested%20and%20Seized%20Assets.pdf
USAAA	A-2005-0043-ALE	11/24/2004	Logistics Civil Augmentation Program in Kuwait	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0043-ALE%20Logistics%20Civil%20Augmentation%20Program%20in%20Kuwait.pdf
USAAA	A-2004-0438-AML	8/12/2004	Definitization of Task Orders – Audit of Logistics Civil Augmentation Program	www.aaa.army.mil/AAA/AuditReports--Adobe/04%20REPORTS/A-2004-0438-AML.pdf
USAAA	A-2004-0305-FFG	5/18/2004	Time Sensitive Report, Audit of Vested and Seized Assets, Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/04%20REPORTS/A-2004-0305-FFG.pdf
Total USAAA Audits = 69				

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USAID OIG COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAID OIG	E-267-09-004-P	6/3/2009	Audit of USAID/Iraq's Economic Governance Program II	www.usaid.gov/oig/public/fy09rpts/e-267-09-004-p.pdf
USAID OIG	E-267-09-003-P	5/31/2009	Audit of USAID/Iraq's Local Governance Program II Activities	www.usaid.gov/oig/public/fy09rpts/e-267-09-003-p.pdf
USAID OIG	No report number	4/30/2009	Audit of USAID/Iraq's Compliance with the Federal Information Security Management Act of 2002 for Fiscal Year 2009	Not available
USAID OIG	E-267-09-002-P	3/4/2009	Audit of USAID/Iraq's Oversight of Private Security Contractors in Iraq	www.usaid.gov/oig/public/fy09rpts/e-267-09-002-p.pdf
USAID OIG	E-267-09-001-P	11/25/2008	USAID/Iraq's National Capacity Development Program	www.usaid.gov/oig/public/fy09rpts/e-267-09-001-p.pdf
USAID OIG	E-267-08-006-P	9/30/2008	USAID/Iraq's Agribusiness Program	www.usaid.gov/oig/public/fy08rpts/e-267-08-006-p.pdf
USAID OIG	E-267-08-005-P	8/5/2008	Audit of USAID/Iraq's Community Action Program II	www.usaid.gov/oig/public/fy08rpts/e-267-08-005-p.pdf
USAID OIG	E-267-08-004-P	7/3/2008	Audit of USAID/Iraq's Monitoring and Evaluation Performance Program	www.usaid.gov/oig/public/fy08rpts/e-267-08-004-p.pdf
USAID OIG	E-267-08-003-P	6/24/2008	Audit of USAID/Iraq's Management of Its Official Vehicle Fleet	www.usaid.gov/oig/public/fy08rpts/e-267-08-003-p.pdf
USAID OIG	E-267-08-002-P	4/3/2008	Audit of USAID/Iraq's Marla Ruzicka War Victims Assistance Fund	www.usaid.gov/oig/public/fy08rpts/e-267-08-002-p.pdf
USAID OIG	E-267-08-001-P	3/18/2008	Audit of USAID/Iraq's Community Stabilization Program	www.usaid.gov/oig/public/fy08rpts/e-267-08-001-p.pdf
USAID OIG	E-267-07-008-P	9/27/2007	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq	www.usaid.gov/oig/public/fy07rpts/e-267-07-008-p.pdf
USAID OIG	E-267-07-007-P	7/31/2007	Audit of USAID/Iraq's Local Governance Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-007-p.pdf
USAID OIG	E-267-07-006-P	7/11/2007	Audit of the Office of Foreign Disaster Assistance Program in Iraq	www.usaid.gov/oig/public/fy07rpts/e-267-07-006-p.pdf
USAID OIG	E-267-07-005-P	6/6/2007	Audit of USAID/Iraq's Activity Planning and Its Reporting Process Under Section 2207 of Public Law 108-106	www.usaid.gov/oig/public/fy07rpts/e-267-07-005-p.pdf
USAID OIG	E-267-07-004-P	5/3/2007	Audit of USAID/Iraq Telecommunications Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-004-p.pdf
USAID OIG	E-267-07-003-P	2/4/2007	Follow-up Audit of USAID/Iraq's Education Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-003-p.pdf
USAID OIG	E-267-07-002-P	1/22/2007	Audit of USAID/Iraq's Agriculture Reconstruction and Development Program	www.usaid.gov/oig/public/fy07rpts/e-267-07-002-p.pdf
USAID OIG	E-267-07-001-P	11/5/2006	Audit of USAID's/Iraq's Civil Society Activities	www.usaid.gov/oig/public/fy07rpts/e-267-07-001-p.pdf
USAID OIG	E-267-06-004-P	8/16/2006	Audit of USAID'S Transition Initiatives in Iraq	www.usaid.gov/oig/public/fy06rpts/e-267-06-004-p.pdf
USAID OIG	E-267-06-003-P	7/10/2006	Audit of USAID/Iraq's Local Governance Activities	www.usaid.gov/oig/public/fy06rpts/e-267-06-003-p.pdf
USAID OIG	E-267-06-002-P	2/16/2006	Audit of USAID/Iraq's Non-Expendable Property	www.usaid.gov/oig/public/fy06rpts/e-267-06-002-p.pdf
USAID OIG	E-267-06-001-P	12/20/2005	Audit of USAID/Iraq's Basic Education Activities	www.usaid.gov/oig/public/fy06rpts/e-267-06-001-p.pdf
USAID OIG	9-267-06-001-P	10/6/2005	Audit of the Accuracy of Biographical Datasheets Provided by International Resources Group to USAID for Contracts in Iraq	www.usaid.gov/oig/public/fy06rpts/9-267-06-001-p.pdf
USAID OIG	E-267-05-005-P	9/27/2005	USAID/Iraq's Cash Control Procedures	www.usaid.gov/oig/public/fy05rpts/e-267-05-005-p.pdf
USAID OIG	E-267-05-004-P	6/30/2005	Audit of USAID/Iraq's Water and Sanitation Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-004-p.pdf
USAID OIG	E-267-05-003-P	6/29/2005	Audit of USAID/Iraq's Electrical Generation Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-003-p.pdf
USAID OIG	E-267-05-002-P	2/28/2005	Audit of USAID/Iraq's Health System Strengthening Contract Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-002-p.pdf
USAID OIG	E-267-05-001-P	1/31/2005	Audit of USAID/Iraq's Community Action Program	www.usaid.gov/oig/public/fy05rpts/e-267-05-001-p.pdf
USAID OIG	A-267-05-005-P	1/6/2005	Audit of USAID's Compliance with Federal Regulations in Awarding the Contract to Kroll Security Services Inc.	www.usaid.gov/oig/public/fy05rpts/a-267-05-005-p.pdf

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USAID OIG COMPLETED AUDITS, AS OF JUNE 30, 2009

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAID OIG	A-000-04-004-P	9/23/2004	Audit of USAID's Compliance with Federal Regulations in Awarding Iraq Basic Education Phase II Contract	www.usaid.gov/oig/public/fy04rpts/a-000-04-004-p.pdf
USAID OIG	E-266-04-004-P	9/20/2004	Audit of USAID/Iraq's Economic Reform Program	www.usaid.gov/oig/public/fy04rpts/e-266-04-004-p.pdf
USAID OIG	E-266-04-003-P	8/6/2004	Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase II Reconstruction and Rehabilitation, Program Advisors and Oversight Contract	www.usaid.gov/oig/public/fy04rpts/e-266-04-003-p.pdf
USAID OIG	E-266-04-001-F	6/9/2004	Audit of USAID/Iraq's Cash Control Procedures	Not available
USAID OIG	E-266-04-002-P	6/3/2004	Audit of USAID/Iraq's Infrastructure Reconstruction and Rehabilitation Program	www.usaid.gov/oig/public/fy04rpts/e-266-04-002-p.pdf
USAID OIG	A-000-04-003-P	5/19/2004	Capping Report on Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase I Contracts	www.usaid.gov/oig/public/fy04rpts/a-000-04-003-p.pdf
USAID OIG	AIG/A Memo 04-006	4/20/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Infrastructure Reconstruction Program Phase II Contract	www.usaid.gov/oig/iraq_doc/memo04_006.pdf
USAID OIG	AIG/A Memo 04-005	3/22/2004	USAID's Compliance with Federal Regulations in Awarding the Contract for Economic Recovery, Reform and Sustained Growth in Iraq	www.usaid.gov/oig/iraq_doc/memorandum_04_0051.pdf
USAID OIG	E-266-04-001-P	3/19/2004	Audit of USAID's Results Data for Its Education Activities in Iraq	www.usaid.gov/oig/public/fy04rpts/e-266-04-001-p.pdf
USAID OIG	AIG/A Memo 04-004	1/27/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Seaport Assessment and Operation Contract	www.usaid.gov/oig/iraq_doc/memorandum_04_004.pdf
USAID OIG	AIG/A Memo 04-003	1/27/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Airport Administration Contract	www.usaid.gov/oig/iraq_doc/memorandum_04_003.pdf
USAID OIG	AIG/A Memo 04-002	1/14/2004	USAID's Compliance with Federal Regulations in Awarding the Agriculture Reconstruction and Development Program for Iraq Contract	www.usaid.gov/oig/iraq_doc/memo_04_002.pdf
USAID OIG	AIG/A Memo 04-001	1/14/2004	USAID's Compliance with Federal Regulations in Awarding the Iraq Monitoring and Evaluation Program Performance Task Order	www.usaid.gov/oig/iraq_doc/memorandum_04_001_1_14_04.pdf
USAID OIG	AIG/A Memo 03-005	10/17/2003	USAID's Compliance with Federal Regulations in Awarding the Health System Strengthening in Post-Conflict Iraq Contract	www.usaid.gov/oig/iraq_doc/memorandum_03_005.pdf
USAID OIG	AIG/I Memo 03-004	9/9/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Sub-National Governance and Civic Institution Support Contract	www.usaid.gov/oig/iraq_doc/memo_03-004.pdf
USAID OIG	AIG/A Memo 03-003	7/23/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Infrastructure Reconstruction Contract	www.usaid.gov/oig/iraq_doc/memo_03-003.pdf
USAID OIG	AIG/A Memo 03-002	6/20/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Personnel Support Services Contract	www.usaid.gov/oig/iraq_doc/memorandum_03-002_06-20-03.pdf
USAID OIG	AIG/A Memo 03-001	6/6/2003	USAID's Compliance with Federal Regulations in Awarding the Iraq Education Sector Contract	www.usaid.gov/oig/iraq_doc/memorandum_03-001_6-06-03.pdf
USAID OIG	No report number	4/25/2003	Iraq Seaport Administration and Airports Administration Contracts	www.usaid.gov/oig/2028318_beans2.pdf
Total USAID OIG Audits = 49				