
CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

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

TABLE A.1
Cross-Reference to Reporting Requirements under P.L. 108-106 Section 3001, as Amended

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
Supervision			
Section 3001(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense.	Report to the Secretary of State and the Secretary of Defense.	All
Duties			
Section 3001(f)(1)	It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Iraq and of the programs, operations, and contracts carried out utilizing such funds, including—	Review appropriated funds. Programs, operations, contracts using appropriated funds.	All App. E
Section 3001(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds;	Review obligations and expenditures of appropriated funds.	App. E
Section 3001(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds;	Review reconstruction activities funded by appropriations.	1-168
Section 3001(f)(1)(C)	The monitoring and review of contracts funded by such funds;	Review contracts using appropriated funds.	Note 1
Section 3001(f)(1)(D)	The monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States, and private and nongovernmental entities;	Review internal and external transfers of appropriated funds.	App. E
Section 3001(f)(1)(E)	The maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such funds.	Maintain audit records.	169-238 App. I
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.	169-238
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.	239-248 App. L App. M
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.	23-41 App. E
Section 3001(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Iraq, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program.	Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program.	23-41 App. E

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.	24, 25 App. G
Section 3001(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of funds from seized or frozen assets.	24, 25 App. F
Section 3001(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Iraq.	Operating expenses of agencies or any organization receiving appropriated funds.	App. E
Section 3001(i)(1)(F)	In the case of any contract described in paragraph (2): A contract described in this paragraph is any major contract or other agreement that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Iraq with any public or private sector entity for any of the following purposes: To build or rebuild physical infrastructure of Iraq. To establish or reestablish a political or societal institution of Iraq. To provide products or services to the people of Iraq.	Describes a contract.	Note 1
Section 3001(i)(1)(F)(i)	The amount of the contract or other agreement;	Amount of each contract or other agreement.	Note 1
Section 3001(i)(1)(F)(ii)	A brief discussion of the scope of the contract or other agreement;	Brief discussion of each contract scope.	Note 1
Section 3001(i)(1)(F)(iii)	A discussion of how the contracting department or agency identified, and solicited offers from, potential contractors to perform the contract, together with a list of the potential contractors that were issued solicitations for the offers.	Discussion of how potential contractors were identified, how offers were solicited, and a list of contractors that were issued solicitations.	Note 1
Section 3001(i)(1)(F)(iv)	The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition.	Justification and approval documents for contracts that were not full and open competitions.	Note 1
Section 3001(i)(3)	The Inspector General shall submit to the appropriate committees of Congress semiannual reports meeting the requirements of Section 5 of the Inspector General Act of 1978. The first such report for a year, covering the first six months of the year, shall be submitted not later than July 31 of that year, and the second such report, covering the second six months of the year, shall be submitted not later than January 31 of the following year.	Shall be submitted not later than July 31 of that year, and the second such report.	Complete
Section 3001(i)(4)	The Inspector General shall publish each report under this subsection in both English and Arabic on the Internet website of the Secretary of State and the Secretary of Defense.	SIGIR will take final written report in electronic format, translate and post to website; encourage DoD and DoS to link to SIGIR website.	www.sigir.mil
Section 3001(i)(5)	Each report under this subsection may include a classified annex if the Inspector General considers it necessary.	If necessary, develop a classified annex.	N/A
Report Coordination			
Section 3001(j)	The Inspector General shall also submit each report under subsection (i) to the Secretary of State and the Secretary of Defense.	Submit report to Secretary of State and Secretary of Defense.	1/30/2009

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

TABLE A.2
Cross-Reference to Reporting Requirements under P.L. 95-452, as Amended

SECTION	STATUTE (INSPECTOR GENERAL ACT OF 1978)	SIGIR ACTION	PAGE #
Section 5(a)(1)	"Description of significant problems, abuses, and deficiencies... "	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List problems, abuses, and deficiencies from SIGIR audit reports, investigations, and inspections. 	App. H App. L
Section 5(a)(2)	"Description of recommendations for corrective action...with respect to significant problems, abuses, or deficiencies... "	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List recommendations from SIGIR audit reports. 	App. H App. L
Section 5(a)(3)	"Identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed..."	<ul style="list-style-type: none"> • List all instances of incomplete corrective action from previous semiannual reports. 	App. H
Section 5(a)(4)	"A summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted... "	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List SIGIR Investigations that have been referred. 	169-236
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. 	169-236
Section 5(a)(6)	"A listing, subdivided according to subject matter, of each audit report issued..." showing dollar value of questioned costs and recommendations that funds be put to better use.	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • List SIGIR audit reports. 	App. H App. L
Section 5(a)(7)	"A summary of each particularly significant report... "	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Provide a synopsis of the significant SIGIR audits. 	App. H App. L
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. 	169-225 App. H
Section 5(a)(9)	"Statistical tables showing the total number of audit reports and the dollar value of recommendations that funds be put to better use by management..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Develop statistical tables showing dollar value of funds put to better use by management from SIGIR audits. 	App. H App. L
Section 5(a)(10)	"A summary of each audit report issued before the commencement of the reporting period for which no management decision has been made by the end of reporting period, an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Provide a synopsis of SIGIR audit reports in which recommendations by SIGIR are still open. 	App. H App. L
Section 5(a)(11)	"A description and explanation of the reasons for any significant revised management decision... "	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Explain SIGIR audit reports in which significant revisions have been made to management decisions. 	App. H App. L
Section 5(a)(12)	"Information concerning any significant management decision with which the Inspector General is in disagreement..."	<ul style="list-style-type: none"> • Extract pertinent information from IIGC member semiannual reports. • Explain SIGIR audit reports in which SIGIR disagreed with management decision. 	App. H App. L
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. 	169-225 App. H
Section 8(f)(1)	"Information concerning the number and types of contract audits..."	<ul style="list-style-type: none"> • List SIGIR audits that have concerned contract audits. • List pertinent information from IIGC members. 	App. H App. L

IMPACT OF SIGIR OPERATIONS

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

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

IMPACT OF SIGIR AUDITS

SIGIR reports the financial impact of audits semiannually, as required by law. Through January 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.

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 both U.S. Government and contractor personnel.
Federal Deployment Center Forward Operations at the Kuwait Hilton	04-003 DFI	\$18.20			Improved economy and efficiency and contract administration.
Task Orders Awarded by 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 CPAs 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.
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)

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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 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)
Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	06-006				Audit recommendations led agency to creation of an IRRF coordinating sustainment office.
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			

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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
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)
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)

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DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	07-011		\$3.18		
Sustainment of the Advanced First Responder Network (Restricted Distribution)	07-013				Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management and property accountability within the First Responder program. (See 06-020)
Status of the Provincial Reconstruction Team Program Expansion in Iraq	07-014				Reflects SIGIR's efforts to monitor and follow-up on recommendations to improve program management of the PRT. (See 06-034)
Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	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	
Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.	08-019				Improved program and contract management.
Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	09-003			\$0.19	Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management of the PRT. (See 08-014 and 08-015)
Iraq Reconstruction Project Terminations Represent a Range of Actions	09-004		\$16.62		Improved program management and contract oversight.
Agencies Need Improved Financial Data Reporting for Private Security Contractors	09-005				Improved program efficiency and effectiveness.
Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects	09-006				Improved program management and oversight of funds
Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	09-007				Improved program oversight.
Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.	09-008				Improved management of assets transferred to Iraq
		\$81.60	\$224.72	\$14.93	

Impact of SIGIR Investigations

SIGIR investigators have recovered or seized assets valued at more than \$17.4 million as a result of court-ordered restitution and forfeiture. Investigators also prevented about \$3.8 million of incurred cost by alerting contracting officers to improper contracts. SIGIR’s investigative work contributed to improving controls in contracting and financial management and identified another \$11.5 million in potential recovery. For details, see Table B.2.

These impacts are the result of investigative actions from 394 open, closed, or referred cases. Seized funds were recovered from subjects identified in ongoing and closed SIGIR investigations. Recoveries are documented from fraudulent payments and seizures of unaccounted-for cash. Property seizures reflect the assessed value of currently seized assets purchased with illegally obtained funds and recovered in criminal investigations.

TABLE B.2
DETAIL OF FINANCIAL-RELATED IMPACT OF SIGIR INVESTIGATIONS
\$ MILLIONS

	COURT-ORDERED RESTITUTION/ FORFEITURE	COST AVOIDANCE	POTENTIAL RECOVERY
Total	\$17.4	\$3.8	\$11.5

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

CROSS-REFERENCE OF SIGIR BUDGET TERMS

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

	SIGIR TERMINOLOGY				
	Appropriation	Allocation	Obligation	Expenditure	
FUND TYPE	SOURCE TERMINOLOGY				SOURCE
IRRF 2	Appropriation	Allocation	Obligation	Disbursement	ITAO, 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	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	Available	Obligation	Disbursement	OSD, response to SIGIR data call
INL	Allotment	NA	Obligation	Liquidations	INL, response to SIGIR data call
International Support for Iraq Reconstruction	NA	NA	Commitment	Disbursement	Development Assistance Database (www.mop-iraq.org/dad)

SECTOR CROSS-REFERENCE

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

TABLE D.1

SECTOR CROSS-REFERENCE

AREA	SIGIR SECTOR	ESF PROGRAMS	IRRF 2 SECTORS	CERP PROJECT TYPES	ISFF	IRRF 1 PROGRAMS
Security	Security and Justice	Marla Ruzicka Iraq War Victims Fund (transferred to IRRF) Regime Crimes Liaison Office	Security and Law Enforcement Justice, Public Safety, and Civil Society	Battle Damage Civic Infrastructure Repair Protective Measures Detainee Release Payments Law & Governance Condolence Payments Civic Cleanup Activities	All Funding	First Response Network/DIILS Police/Prison Programs Law Enforcement
Economy	Economic Development	Inma Private Sector Agribusiness Development Provincial Economic Growth (PEG) Program Targeted Development Program Izdihar Economic Governance II, Policy & Regulatory Reforms Infrastructure Security Protection (ISP) - Private Sector Development	Private Sector Development	Food Production & Distribution Agriculture Economic, Financial, and Management Improvements Civic Support Vehicles	N/A	Expand Economic Opportunity Technical Assistance Technical Assistance/Training
Infrastructure	Electricity	O & M Sustainment - Electricity Plant-Level Capacity Development & Technical Training - Electrical Infrastructure Security Protection (ISP) - Electrical	Electricity Sector	Electricity	N/A	Restore Iraq Electricity (RIE)
	Oil and Gas	O & M Sustainment - Oil Infrastructure Security Protection (ISP) - Oil	Oil Infrastructure	N/A	N/A	Restore Iraq Oil (RIO)
	Water	O & M Sustainment - PW & Water Plant-Level Capacity Development & Technical Training - PW & Water Infrastructure Security Protection (ISP) - PW & Water	Water Resources and Sanitation	Water & Sanitation	N/A	N/A
	Health Care	O & M Sustainment - Health Plant-Level Capacity Development & Technical Training - Health	Health Care	Health Care	N/A	N/A
	Transportation and Communications	O & M Sustainment - Transportation and Communications Plant-Level Capacity Development & Technical Training - Communication Plant-Level Capacity Development & Technical Training - Transportation	Transportation and Communications Roads, Bridges, and Construction	Transportation and Telecommunications	N/A	N/A
	Buildings	O & M Sustainment - Buildings Infrastructure Security Protection (ISP) - Buildings	N/A	N/A	N/A	N/A
	General Infrastructure	N/A	N/A	N/A	N/A	Restore Economically Critical Infrastructure

Continued on the next page

SECTOR CROSS-REFERENCE

AREA	SIGIR SECTOR	ESF PROGRAMS	IRRF 2 SECTORS	CERP PROJECT TYPES	ISFF	IRRF 1 PROGRAMS
Governance	Capacity Development	National Capacity Development Ministerial Capacity Development Community Stabilization Program PRT/PRDC PRT/QRF	Admin Expense (USAID, State)	Other Humanitarian and Reconstruction Projects	N/A	Improve Efficiency and Accountability of Government Office of Transition Initiatives Program Support and Development of Gulf Region Administrative Expenses
	Democracy	Community Action Program Local Governance Program Democracy and Civil Society	N/A	N/A	N/A	N/A
	Refugees, Human Rights, and Education	Iraqi Refugees (Jordan)	Education, Refugees, Human Rights	Education	N/A	Support Education, Health, and Social Services Relief: Office of Foreign Disaster Assistance Relief Efforts Humanitarian Demining

*** ESF Sector-level data for the O&M Sustainment, Infrastructure Security Protection, and Plant-Level Capacity Development & Technical Training programs, is available through the IRMS, ESF Cost to Complete Report, and will not reconcile with the total program figures received from GRD.

U.S. APPROPRIATED FUNDS

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

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

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

Summaries of U.S. Appropriated Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Other Funds under P.L. 108-11

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

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

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

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

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

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

On September 30, 2008, authority for obligating funds for new projects under the IRRF 2 expired. To date, more than \$17.92 billion has been obligated, and \$17.35 billion has been expended for reconstruction efforts in Iraq. All unobligated funds remain available only for modifications and adjustments to existing contract obligations.⁸

Commanders' Assistance Programs

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

Commander's Emergency Response Program

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

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

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

TABLE E.1

U.S. APPROPRIATIONS TO THE CERP

\$ MILLIONS		
APPROPRIATION	DATE	AMOUNT
P.L. 108-287	8/5/2004	\$140
P.L. 109-13	5/11/2005	\$718
P.L. 109-148	12/30/2005	\$408
P.L. 109-234	6/15/2006	\$300
P.L. 109-289	9/29/2006	\$375
P.L. 110-28	5/25/2007	\$375
P.L. 110-161	12/26/2007	\$370
P.L. 110-252	6/30/2008	\$910
Total		\$3,596

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

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

Commanders Humanitarian Relief and Reconstruction Program and Iraqi Interim Government Fund

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

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

Economic Support Fund (ESF)

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

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

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

TABLE E.2

U.S. APPROPRIATIONS TO THE ESF

\$ MILLIONS

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

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

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

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

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

Iraq Security Forces Fund (ISFF)

On May 11, 2005, the Congress authorized creation of the Iraq Security Forces Fund (ISFF) in P.L. 109-13. Administered by DoD, the ISFF is now the second-largest U.S. reconstruction fund created for Iraq. This fund allows the Commander, Multi-National Security Transition Command-Iraq (MNSTC-I), to provide assistance to the Iraqi Security Forces (ISF). The ISF is made up of the Police Service, the National Police, and the Directorate of Border Enforcement, under the Ministry of Interior; the

Ground Forces (Army), the Navy, and the Air Force; and Support Forces, under the Ministry of Defense; and the Special Operations Forces under the Counter-Terrorism Bureau

ISFF projects support the ISF—through the Ministry of Defense (MOD) and Ministry of Interior (MOI)—with equipment, supplies, services, and training, as well as repair, renovation, and construction of facilities and infrastructure.¹⁶

Approximately 96% of ISFF obligations fund four primary sub-activities:¹⁷

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

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

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

TABLE E.3

U.S. APPROPRIATIONS TO THE ISFF
\$ MILLIONS

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

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

Status of Funding

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

of Engineers Financial Management System. SIGIR analyzed the data for reasonableness and consistency across sources of data to the extent practical but did not independently validate the data. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of sources and uses of funds in this Report is a reasonable compilation of the status of Iraq relief and reconstruction funding through December 31, 2008 (unless an alternative date is noted).

Endnotes

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

SUMMARY OF TABLES

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

TABLE E.4

STATUS OF SUPPLEMENTAL APPROPRIATION, P.L. 108-11, AS OF 12/31/2008

\$ MILLIONS

SOURCE	AGENCY	APPORTIONED	OBLIGATED	EXPENDED
NRRRF	DoD	\$800.65	\$800.65	\$800.65
IRRF 1	USAID	1,616.99	1,606.52	1,604.51
	DoD	518.28	518.26	517.94
	DoS	125.35	125.35	116.74
	Treasury	6.00	6.00	5.01
	USTDA	4.94	4.94	4.72
	Subtotal	2,271.56	2,261.07	2,248.92
Non-IRRF P.L. 108-11	USAID	482.16	462.53	461.22
	DoS	66.00	66.00	60.40
	Subtotal	548.16	528.53	521.62
IFF	CPA-OPS	N/A	433.15	409.17
	New Iraqi Army	51.20	51.20	49.80
	Subtotal	51.20	484.35	458.97
Total		\$3,671.57	\$4,074.60	\$4,030.16

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

Sources: USAID, response to SIGIR data call, January 12, 2009; GRD, response to SIGIR data call, October 6, 2008, 2008; Treasury, response to SIGIR data call, January 5, 2009; USTDA, response to SIGIR data call, December 31, 2008; DoS, response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, October 1, 2008; DFAS, response to SIGIR data call, October 10, 2008.

TABLE E.5

STATUS OF P.L. 108-11 IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 12/31/2008

\$ MILLIONS

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Restore Economically Critical Infrastructure	\$1,124.41	\$1,114.49	\$1,112.76
	Improve Efficiency and Accountability of Government	174.71	174.71	174.65
	Support Education, Health, and Social Services	118.48	118.16	118.16
	Relief: Office of Foreign Disaster Assistance	43.47	43.27	43.11
	Office of Transition Initiatives	57.48	57.48	57.42
	Expand Economic Opportunity	65.90	65.90	65.90
	Program Support and Development of Gulf Region	18.00	18.00	18.00
	Administrative Expenses	14.54	14.51	14.51
	Subtotal	1,616.99	1,606.52	1,604.51
DoD	Restore Iraq Electricity (RIE)	299.94	299.92	299.92
	Restore Iraq Oil (RIO)	165.04	165.04	165.04
	First Responder Network/DIILS	53.30	53.30	52.98
	Subtotal	518.28	518.26	517.94
DoS	Police/Prison Programs	61.50	61.50	56.21
	Relief Efforts	26.98	26.98	26.90
	Law Enforcement	24.60	24.60	21.36
	Humanitarian Demining	12.27	12.27	12.27
	Subtotal	125.35	125.35	116.74
Treasury	Technical Assistance	6.00	6.00	5.01
	Subtotal	6.00	6.00	5.01
U.S. Trade and Dev. Agency	Technical Assistance/Training	4.94	4.94	4.72
	Subtotal	4.94	4.94	4.72
Total IRRF 1 Funds		\$2,271.56	\$2,261.07	\$2,248.92

Sources: USAID, response to SIGIR data call, January 12, 2009; Treasury, response to SIGIR data call, January 5, 2009; USTDA, response to SIGIR data call, December 31, 2008; DoS, response to SIGIR data call, April 5, 2007; DFAS, response to SIGIR data call, January 9, 2008.

Notes: 1. DoS data is as of March 31, 2007. Updated information was not received from DoS at the time of publication. 2. Data not formally reviewed or audited. 3. Numbers affected by rounding.

TABLE E.6

STATUS OF P.L. 108-11 NON-IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES, AS OF 12/31/2008

\$ MILLIONS

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Food Aid: Office of Food for Peace	\$242.88	\$242.84	\$242.62
	Improve Capacity of National Government	21.19	21.19	21.19
	Restore Economically Critical Infrastructure	42.78	24.09	24.09
	Support Education, Health, and Social Services	34.00	33.78	33.78
	Relief: Office of Foreign Disaster Assistance	72.14	71.74	70.95
	Operating Expenses	23.32	23.32	23.32
	Program Support and Development of Gulf Region	11.18	10.91	10.80
	Improve Efficiency and Accountability of Government	8.90	8.89	8.89
	Office of Transition Initiatives	11.82	11.82	11.63
	Expand Economic Opportunity	4.96	4.96	4.96
	Expand Private Sector Economic Opportunities	8.99	8.99	8.99
	Subtotal	482.16	462.53	461.22
DoS	Coalition Support	66.00	66.00	60.40
	Subtotal	66.00	66.00	60.40
Total Non-IRRF 1 Funds		\$548.16	\$528.53	\$521.62

Source: USAID, response to SIGIR data call, January 12, 2009; DoS, response to SIGIR data call, April 5, 2007.

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

TABLE E.7

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

\$ MILLIONS

PROJECT TYPE	FY 2004		FY 2005	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$0.00	\$0.00	\$15.01	\$9.42
Battle Damage	0.92	0.92	7.89	7.55
Civic Cleanup Activities	0.05	0.05	15.42	15.24
Civic Infrastructure Repair	0.49	0.49	16.32	15.91
Civic Support Vehicles	0.20	0.20	6.38	6.08
Condolence Payments	3.47	3.47	15.01	14.66
Economic, Financial, and Management Improvements	2.96	2.96	14.57	14.22
Education	5.57	5.56	69.44	65.06
Electricity	0.87	0.87	85.57	67.99
Food Production & Distribution	0.99	0.99	1.93	1.83
Healthcare	3.82	3.59	28.85	26.71
Law & Governance	2.02	2.02	36.39	34.35
Other Humanitarian and Reconstruction Projects	1.16	1.16	51.83	38.35
Protective Measures	0.00	0.00	13.22	13.22
Telecommunications	0.59	0.59	14.83	10.74
Transportation	1.95	1.95	84.80	74.82
Water & Sanitation	5.15	5.15	254.74	232.13
Total	\$30.23	\$29.99	\$732.21	\$648.29

Source: IRMS, MNC-I Quarterly Report, 1/7/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

TABLE E.8

CERP PROJECTS BY TYPE FOR FY 2006 AND FY 2007, AS OF 1/7/2009

\$ MILLIONS

PROJECT TYPE	FY 2006		FY 2007	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$24.46	\$21.57	\$19.82	\$16.65
Battle Damage	1.51	1.39	13.19	9.27
Civic Cleanup Activities	29.43	26.96	74.92	63.34
Civic Infrastructure Repair	18.53	13.40	37.28	28.28
Civic Support Vehicles	1.71	1.71	9.12	8.46
Condolence Payments	8.01	7.91	12.04	10.87
Detainee Release Payments	0.08	0.08	0.43	0.37
Economic, Financial, and Management Improvements	15.79	14.58	25.99	20.68
Education	47.96	35.32	105.39	84.68
Electricity	68.80	63.32	121.24	104.58
Food Production & Distribution	1.08	1.06	4.18	3.57
Healthcare	25.87	21.81	23.25	21.74
Law & Governance	9.92	9.35	36.12	31.75
Other Humanitarian and Reconstruction Projects	28.06	16.88	24.87	20.71
Protective Measures	1.56	1.00	37.27	28.37
Telecommunications	7.67	7.25	3.65	2.51
Transportation	68.76	64.35	107.47	82.11
Water & Sanitation	123.88	112.80	165.35	138.23
Total	\$483.08	\$420.75	\$821.60	\$676.17

Source: IRMS, MNC-I Quarterly Report, 1/7/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

TABLE E.9

CERP PROJECTS BY TYPE FOR FY 2008 AND FY 2009, AS OF 1/7/2009

\$ MILLIONS

PROJECT TYPE	FY 2008		FY 2009	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$27.05	\$17.21	\$0.72	\$0.53
Battle Damage	14.58	12.59	0.18	0.03
Civic Cleanup Activities	31.55	26.04	0.63	0.22
Civic Infrastructure Repair	17.98	12.55	0.51	0.00
Civic Support Vehicles	2.29	1.08	0.00	0.00
Condolence Payments	8.03	5.67	0.43	0.10
Detainee Release Payments	0.35	0.08	0.04	0.01
Economic, Financial, and Management Improvements	17.70	10.22	1.27	0.52
Education	53.36	34.03	0.41	0.24
Electricity	40.03	21.80	1.45	0.50
Food Production & Distribution	4.09	2.32	0.66	0.12
Healthcare	15.41	9.17	0.45	0.12
Law & Governance	11.81	9.93	0.23	0.00
Other Humanitarian and Reconstruction Projects	20.30	18.74	1.00	0.58
Protective Measures	285.77	225.84	15.34	2.11
Telecommunications	1.76	1.65	0.04	0.00
Transportation	52.27	36.50	0.31	0.01
Water & Sanitation	46.18	30.22	0.75	0.63
Total	\$650.51	\$475.63	\$24.44	\$5.70

Source: IRMS, *MNC-I Quarterly Report*, 1/7/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

TABLE E.10

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

\$ MILLIONS

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

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

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

TABLE E.11

FUNDING STATUS OF THE IRRF 2, AS OF 1/12/2009

\$ MILLIONS

SECTOR	ALLOCATED	COMMITTED	OBLIGATED	EXPENDED
Security and Law Enforcement	\$4,960	\$4,937	\$4,937	\$4,872
Electricity Sector	4,178	4,041	4,040	3,972
Oil Infrastructure	1,717	1,605	1,605	1,589
Justice and Civil Society	2,299	2,283	2,281	2,186
Education, Refugees, and Human Rights	470	498	498	410
Roads, Bridges, and Construction	320	282	282	259
Health Care	810	793	793	747
Transportation and Communications	462	449	448	427
Water and Sanitation	2,054	1,978	1,975	1,866
Private Sector Development	838	844	844	814
Administrative Expense	220	219	219	210
Total by Sector	\$18,328	\$17,928	\$17,922	\$17,352
Construction	-	9,347	9,346	9,050
Non-Construction	-	8,061	8,056	7,785
Overhead	-	520	520	517
Total by Program	\$18,328	\$17,928	\$17,922	\$17,352

Source: ITAO, response to SIGIR data call, 1/12/2009.

Notes: 1. Appendix D of this Report includes a crosswalk between the DoS Iraq Weekly Status Report and SIGIR sectors.
2. Numbers affected by rounding.

TABLE E.12

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2005), AS OF 1/16/2009

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$632.46	\$627.80	\$622.37
Infrastructure	1,100.44	1,064.45	1,057.36
Equipment and Transportation	1,376.00	1,355.33	1,350.11
Training and Operations	131.10	128.67	127.25
Interior Forces			
Sustainment	248.00	241.67	236.17
Infrastructure	426.80	399.98	396.77
Equipment and Transportation	386.90	374.35	371.82
Training and Operations	944.30	936.17	934.20
Other			
Related Activities	244.00	242.46	234.09
Undistributed	0.00	0.00	-0.67
Total	\$5,490.00	\$5,370.87	\$5,329.48

Source: OSD, response to SIGIR data call, 1/16/2009.

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

TABLE E.13

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2006), AS OF 1/16/2009

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$177.79	\$177.64	\$176.66
Infrastructure	777.58	660.91	637.50
Equipment and Transportation	599.67	587.12	580.52
Training and Operations	17.43	16.99	16.95
Interior Forces			
Sustainment	149.51	148.55	141.71
Infrastructure	475.51	462.28	404.06
Equipment and Transportation	495.98	489.82	459.53
Training and Operations	208.12	207.69	206.12
Other			
Related Activities	105.41	97.77	91.34
Undistributed	0.00	0.00	2.71
Total	\$3,007.00	\$2,848.75	\$2,717.11

Source: OSD, response to SIGIR data call, 1/16/2009.

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

TABLE E.14

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2007),
AS OF 1/16/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	886.11	883.43	649.56
Infrastructure	1,080.00	1,079.73	657.36
Equipment and Transportation	1,525.83	1,523.71	895.62
Training and Operations	77.38	77.23	48.39
Interior Forces			
Sustainment	127.00	126.99	99.41
Infrastructure	430.00	420.80	125.28
Equipment and Transportation	464.17	464.17	193.27
Training and Operations	552.49	552.32	543.28
Other			
Related Activities	399.33	391.86	222.70
Undistributed	0.00	0.00	-4.99
Total	\$5,542.30	\$5,520.24	\$3,429.88

Source: OSD, response to SIGIR data call, 1/16/2009.

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

TABLE E.15

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2008),
AS OF 1/16/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$163.90	\$24.93	\$4.48
Infrastructure	298.50	78.53	7.16
Equipment and Transportation	902.90	213.99	40.13
Training and Operations	118.40	72.63	49.41
Interior Forces			
Sustainment	106.00	10.84	0.93
Infrastructure	110.00	11.41	0.04
Equipment and Transportation	392.00	18.95	1.64
Training and Operations	650.00	200.99	186.56
Other			
Related Activities	258.30	19.22	2.65
Undistributed	0.00	0.00	-3.84
Total	\$3,000.00	\$651.49	\$289.18

Source: OSD, response to SIGIR data call, 1/16/2009.

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

TABLE E.16

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2006), AS OF 12/31/2008

\$ MILLIONS

TRACK	FY 2006 STATE			FY 2006 SUPPLEMENTAL		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects				\$315.00	\$243.85	\$176.80
Infrastructure Security Protection (Oil, Water, and Electric)				217.00	177.78	147.21
Local Governance Program				155.00	155.00	155.00
Community Action Program				45.00	45.00	45.00
Community Stabilization Program				135.00	135.00	135.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$5.00	\$5.00	\$5.00	4.95	4.95	4.95
Subtotal	5.00	5.00	5.00	871.95	761.58	663.96
Economic Track						
Operations and Maintenance Sustainment				289.01	266.57	247.72
Plant-Level Capacity Development and Technical Training				47.44	46.78	42.68
Subtotal				336.45	313.35	290.40
Political Track						
Democracy and Civil Society (USAID)	55.44	55.44	55.44	18.00	18.00	14.34
Democracy and Civil Society (DRL)				32.00	32.00	29.46
National Capacity Development (USAID)				60.00	60.00	60.00
Ministerial Capacity Development (ITAO)				45.00	37.22	27.07
Iraqi Refugees				58.00	58.00	36.00
Regime Crimes Liaison Office				33.00	31.9	27.69
Policy, Subsidy, Legal, and Regulatory Reforms				20.00	20.00	20.00
Subtotal	55.44	55.44	55.44	266.00	257.12	214.56
Grand Total	\$60.44	\$60.44	\$60.44	\$1,474.40	\$1,332.05	\$1,168.92

Sources: ITAO, responses to SIGIR data call, 10/2/2008 and 1/15/2009; GRD, response to SIGIR data call, 1/5/2009; USAID, response to SIGIR data call, 1/8/2009; ITAO, *Essential Indicators Report*, 1/1/2009.

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

TABLE E.17

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2007), AS OF 12/31/2008

\$ MILLIONS

TRACK	FY 2007 SUPPLEMENTAL			FY 2007 CR		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects	\$385.00	\$185.97	\$52.90			
PRT/QRF (DoS)	35.05	35.05	25.75			
PRT/QRF (USAID)	100.00	100.00	45.18			
Local Governance Program	99.50	99.50	83.72			
Community Action Program	90.00	90.00	87.70			
Community Stabilization Program	354.00	354.00	342.59	25.00	25.00	25.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	5.00	5.00	5.00	5.00	5.00	5.00
Subtotal	1,068.55	869.52	642.84	30.00	30.00	30.00
Economic Track						
Inma	55.00	55.00	10.21	37.50	37.50	37.50
Provincial Economic Growth (PEG)	35.77	35.77	14.47			
Targeted Development Program	57.40	57.40	7.00			
Izdihar	9.23	9.23	7.83	14.60	14.60	14.60
Subtotal	157.40	157.40	39.51	52.10	52.10	52.10
Political Track						
National Capacity Development	144.50	144.50	85.18			
Policy, Subsidy, Legal, and Regulatory Reforms	50.00	50.00	45.67	15.00	15.00	15.00
Democracy and Civil Society (USAID)	67.60	67.60	17.68	2.55	2.55	1.16
Democracy and Civil Society (DRL)				15.30	15.30	15.30
Subtotal	262.10	262.10	148.53	32.85	32.85	31.46
Grand Total	\$1,488.05	\$1,289.02	\$830.88	\$114.95	\$114.95	\$113.56

Sources: ITAO, response to SIGIR data call, 1/6/2009; GRD, response to SIGIR data call, 1/5/2009; USAID, response to SIGIR data call, 1/8/2009; ITAO, *Essential Indicators Report*, 1/1/2009.

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

TABLE E.18

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2008), AS OF 12/31/2008

\$ MILLIONS

TRACK	ALLOCATED	FY 2008 OBLIGATED	EXPENDED
Security Track			
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$9.96	\$9.96	\$0.00
Community Stabilization Program	100.00	100.00	0.00
Community Action Program	75.00	75.00	3.99
Local Governance Program	68.00	68.00	0.00
Subtotal	252.96	252.96	3.99
Economic Track			
Provincial Economic Growth (PEG)	25.00	25.00	0.00
Subtotal	25.00	25.00	0.00
Political Track			
National Capacity Development	59.83	59.83	0.00
Iraqi Refugees (Jordan) - transferred to Migration and Refugee Assistance	45.00	45.00	0.00
Democracy and Civil Society	13.12	13.12	0.00
Subtotal	117.95	117.95	0.00
Totals	\$395.91	\$395.91	\$3.99

Sources: ITAO, response to SIGIR data call, 10/14/2008; USAID, response to SIGIR data call, 1/8/2009.

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

IRAQI FUNDS OBLIGATED FOR RECONSTRUCTION ACTIVITY BY CPA

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

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

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

SEIZED FUNDS

Coalition military forces seized nearly \$926.78 million from the former regime. Current Defense Finance and Accounting Service (DFAS) accounting systems show that \$914.24 million was obligated, and \$904.84 million (99% of the obligated amount) was expended, as of December 31, 2008. U.S. Army accounting officials have not reconciled or fully audited the totals for seized funds. Most seized assets were used for:

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

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

TABLE F.1

SEIZED FUNDS, AS OF 12/31/2008 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Stipend Pay	\$30.84	\$30.84	\$30.84
Salaries – Iraqi National Army	.16	0.00	0.00
Non-ministry Repair	339.44	334.59	325.23
Gasoline and Liquid Propane	90.00	87.18	87.18
Brigade Commander’s Discretionary Fund	198.40	198.40	198.40
Ministry Operations	267.66	262.73	262.73
MANPACK Buyback Program	.72	.49	.46
Total	\$927.22	\$914.24	\$904.84

Source: DFAS, response to SIGIR data call, January 9, 2009.
Note: Numbers are affected by rounding.

VESTED FUNDS

In response to a UN resolution passed after the first Gulf War, the United States froze Iraqi assets (UNSCR 661, August 1990; Presidential Executive Order 12817, October 23, 1992). On March 20, 2003, Presidential Executive Order 13290 authorized the use of these funds to benefit the people of Iraq. As of December 31, 2008, the obligated \$1.69 billion was virtually expended (99.8%), according to accounting records provided by DFAS. Vested funds were used primarily for:

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

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

DEVELOPMENT FUND FOR IRAQ

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

DFI TRANSITION SUB-ACCOUNT

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

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

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

TABLE F.2

VESTED FUNDS, AS OF 12/31/2008 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Salaries	\$4.65	\$0.00	\$0.00
Salaries Emergency Payments	78.83	78.83	78.83
Salaries Regular Payments Iraqi Civil Servants/Other	1,006.45	1,006.45	1,006.38
Salaries Regular Payments Pension	99.51	99.51	99.51
Other Salaries: Specialized Workers	.15	0.13	0.13
Repair/Reconstruction/Humanitarian Assistance	8.52	0.00	0.00
Non-ministry Repair	122.91	122.78	121.50
Emergency Projects, Less than \$200,000	2.47	2.47	2.47
Mobile Radios (Emergency)	15.80	15.80	15.42
Fire Stations	1.09	1.09	1.09
Hospital Generators	8.20	8.20	8.20
Ministry	17.66	0.00	0.00
Ministry Operations	357.90	357.90	356.82
Total	\$1,724.13	\$1,693.17	\$1,690.37

Source: DFAS, response to SIGIR data call, January 9, 2009.
Note: Numbers are affected by rounding.

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

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

provided, as JCC-I/A stewardship ended and all funds transferred to the GOI in the prior quarter.

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

IRAQI FUNDS FOR RECONSTRUCTION: DATA CLARIFICATION

SIGIR compiled data on Iraqi funds for reconstruction from DFAS, JASG, and JCC-I/A. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of Iraqi funds in this Report is a reasonable compilation of the status of Iraqi reconstruction funding through January 30, 2009 (unless an alternative date is noted).

TABLE F.3

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

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

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

INTERNATIONAL SUPPORT FOR IRAQ

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

Donor Assistance to the GOI

As of December 31, 2008, the Department of State (DoS) reported \$17 billion in total donor pledges,¹ including \$5.26 billion in grants and \$11.75 billion in loans.²

Of that amount, donors have committed \$5.56 billion in grants through contracts, budget actions, or dedicated international agreements—approximately \$308 million more than the total of grants pledged.³ Donors have also committed \$4.39 billion in loans, approximately \$7.36 billion less than loans pledged.⁴

This quarter, the GOI completed a \$670 million draw on its nearly \$730 million⁵ Stand-By Agreement with the International Monetary Fund (IMF).⁶

Development Assistance Database

U.S. advisors have joined with the United Nations Development Programme (UNDP) and the European Union to help the Ministry of Planning and Development improve its tracking of donor contributions to Iraq reconstruction. Initial efforts focused on enhancing the Development Assistance Database (DAD). Efforts continue to establish a broader Capital Budget Request and Tracking System that would capture all efforts for reconstruction, including those funded by Iraq's national and provincial budgets. However, the efforts to integrate the two systems continue to cause logistical and organizational issues.⁷

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

As of January 10, 2009, the DAD reported total commitments of \$5.56 billion—an increase of approximately \$158 million from July 2008.⁸ Disbursements rose \$22.67 million this quarter, now totaling \$2.66 billion.⁹ For an overview of Iraqi donor spending reported in the DAD, see Table G.1 and Table G.2.

International Reconstruction Fund Facility for Iraq

The Donors Committee of the International Reconstruction Fund Facility for Iraq (IRFFI) met in Istanbul, Turkey, in February 2007 and extended the lifetime of the IRFFI by one year—from the end of 2009 to the end of 2010. In October 2007, the Donors Committee decided to align the activities of the IRFFI in support of the International Compact with Iraq. A Donors Committee meeting in Naples, Italy, originally scheduled for December 2008, was postponed until February 2009. The central purpose of the meeting will be to address the decisions that are needed for an IRFFI wrap-up. The United Nations Development Group (UNDG) and World Bank (WB) prepared a Concept Note discussing the timeline and mechanisms for closing the IRFFI in a manner that is supportive of the International Compact.¹⁰

As of December 31, 2008, 25 IRFFI donors had committed \$1.85 billion for Iraq reconstruction.¹¹ Of this commitment, the UN Development Group Iraq Trust Fund (UNDG

ITF) totals \$1.36 billion, and the World Bank Iraq Trust Fund (WB ITF) totals \$497 million.¹²

Since 2003, the UN has played a sustaining role in supporting Iraq's relief and reconstruction efforts. For more information, see *Governance*.

World Bank

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

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

This support for Iraq reconstruction is funded primarily through the WB ITF. However, the

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

World Bank IDA Loans

The World Bank has provided assistance to Iraq to develop social services through its International Development Association (IDA).

Five IDA loans have been approved for Iraq, totaling \$508.5 million.¹³ For the status of these projects, see Table G.3.

Endnotes

1. NEA-I, response to SIGIR data call, 1/5/2009.
2. NEA-I, response to SIGIR data call, 1/5/2009.
3. NEA-I, response to SIGIR data call, 1/5/2009.
4. NEA-I, response to SIGIR data call, 1/5/2009.
5. IMF, "IMF Executive Board Completes Second Review of Iraq's Stand-By Arrangement, 12/17/2008, www.imf.org, accessed 1/18/2009.
6. NEA-I, response to SIGIR data call, 1/16/2009.
7. DoS, Section 2207 Report, 7/2008, p. II-4.
8. GOI, *Development Assistance Database*, 1/19/2009.
9. GOI, *Development Assistance Database*, 1/10/2009.
10. NEA-I, response to SIGIR data call, 1/5/2009.
11. IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 12/31/2008.
12. IRFFI, "Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund," 12/31/2008.
13. IRFFI, *World Bank Operations in Iraq Data Sheet*, 12/31/2008.

TABLE G.1

SNAPSHOT OF TOP DONOR-FUNDED PROJECTS

DONOR	PROJECT COST (\$ MILLIONS)	TITLE	PROJECT IMPLEMENTATION STATUS	SECTOR (TRADITIONAL CLASSIFICATION)	PROVINCE
Sweden, World Bank	\$150.00	Electricity Reconstruction Project (Rehabilitation of unit (2,3) of HARTHA power station)	Ongoing	Infrastructure	Basrah
Japan	\$118.71	Construction of a Diesel Power Station (60 MW) in Al-Samawah	Ongoing	Infrastructure	Muthanna
World Bank Iraq Trust Fund	\$110.00	Emergency Water, Sanitation and Urban Reconstruction Project	Ongoing	Environment; Housing, Labor and Social Affairs	Dahuk, Sulaymaniyah, Erbil
World Bank	\$100.00	New School Buildings Construction	Not Started	Education, Science and Culture	Nationwide
Japan	\$72.22	Supply and Installation of Units Mobile Substations.	Completed	Infrastructure	Baghdad, Babylon, Kerbala, Najaf, Qadissiya, Muthanna, Thi-Qar
Japan	\$68.45	Project for Rehabilitation of Four General Hospitals in the Northern Region of Iraq	Completed	Health	Dahuk, Ninewa, Tameem, Erbil
Japan	\$66.17	Rehabilitation of Taji Gas Turbine Power Station	Completed	Infrastructure	Baghdad
Japan	\$65.04	Project for Improvement of Trunk Communications Network	Completed	Infrastructure	Nationwide
World Bank Iraq Trust Fund	\$65.00	Emergency Baghdad Water Supply and Sanitation Project	Ongoing	Environment; Housing, Labor and Social Affairs	Baghdad
United Kingdom	\$62.26	Provision of General Food Basket to the Iraqi Population. Upgrading Logistics and Communications Capacity.	Completed	Agriculture, Food and Fishing	Nationwide
Total	\$877.85				

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

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

TABLE G.2

DONOR PROJECTS BY SECTOR (\$ MILLIONS)

SECTOR	COMMITTED	DISBURSED
Agriculture, Food and Fishing	\$287.55	\$193.34
Economic Development	199.16	51.42
Education, Science, and Culture	352.21	242.94
Energy	26.16	23.41
Enterprise and Industry	1.05	3.07
Environment	250.85	157.41
Governance and Democracy Development	575.34	409.79
Health	592.35	445.83
Housing, Labor and Social Affairs	328.41	230.13
Infrastructure	1,023.58	716.45
Security	189.84	153.13
Unspecified/Unclassified	20.28	12.47
Unallocated	8.59	4.86
Total	\$3,855.37	\$2,644.26

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

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

TABLE G.3

WORLD BANK IDA LOANS

Project Name	Product Amount (\$ millions)	Approval Date	Implementing Agency	Description	Status
Third Emergency Education	\$100	November 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.	In November 2008, a mission took place to discuss the steps and work plan for restructuring the project in response to the long delays and increases in construction costs. The Ministry of Education is working with the World Bank to restructure the project and extend the closing date to address the needs of the education sector and ensure the project meets its development objective.
Emergency Road Rehabilitation	\$135	June 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.	In December 2008, a mission took place to carry out an Early Implementation Assessment. The mission discussed the need to review the number and length of roads to be rehabilitated in all provinces before the June 2010 closing date.
Dokan and Derbandikhan Hydropower	\$40	December 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 provide benefit for industrial consumers.	Contracts continue to be negotiated for urgent rehabilitation of power plant excitation systems and overhaul of switchyard and compressor spare parts. The Terms of Reference for an Environmental Management Plan are being finalized.
Emergency Electricity Reconstruction	\$124	March 2007	Ministry of Electricity	Aims to restore the base-load generating capacity of the Hartha power plant and build capacity at the MOE.	The rehabilitation contract of Hartha power plant has not been signed, pending agreement on contract price and security arrangements.
Emergency Water Supply	\$109.5	June 2008	Ministry of Water Resources	Intends to improve the quantity and quality of water availability in four selected high-priority provinces. Assists GOI on developing a sustainable policy for the water sector.	The Credit Agreement was signed in October 2008 and is expected to be declared effective in late January 2009.
Total	\$508.5				

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

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 January 30, 2009, see Table H-1.

TABLE H.1

ALL COMPLETED AUDITS BY SIGIR, AS OF 1/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
09-013	01/2009	Provincial Reconstruction Teams' Performance Measurement Process Has Improved
09-012	01/2009	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary
09-011	01/2009	Opportunities To Improve Management Of The Quick Response Fund
09-010	01/2009	Oversight Of Aegis's Performance On Security Service Contracts In IRAQ With The Department Of Defense
09-009	01/2009	Full Impact of Department of Defense Program to Restart State-owned Enterprises Difficult to Estimate
09-008	01/2009	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.
09-007	10/2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
09-006	10/2008	Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects
09-005	10/2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
09-004	10/2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
09-003	10/2008	Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute
09-002	10/2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue
09-001	10/2008	Opportunities to Enhance U.S. Democracy Building Strategy for Iraq
08-024	07/2008	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq
08-023	07/2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done
08-022	07/2008	Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains
08-021	07/2008	Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System
08-020	07/2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Management System
08-019	07/2008	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
08-018	07/2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
08-017	04/2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste
08-016	04/2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan

Continued on next page

ALL COMPLETED AUDITS BY SIGIR, AS OF 1/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
08-015	04/2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, Measuring Stability and Security in Iraq
08-014	04/2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
08-013	04/2008	Interim Report on Iraq Reconstruction Contract Terminations
08-012	03/2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
08-011	04/2008	Outcome, Cost, and Oversight of Electricity-Sector Reconstruction Contract With Perini Corporation
08-010	01/2008	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
08-009	01/2008	Appropriate Award-Fee Conversion Scales Can Enhance Incentive For Contractor Performance
08-008	01/2008	U.S. Anticorruption Efforts In Iraq: Sustained Management Commitment is a Key to Success
08-007	01/2008	Efforts to Implement a Financial-Management Information System in Iraq
08-006	01/2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
08-005	01/2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
08-004	01/2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
08-003	10/2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
08-002	10/2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
08-001	10/2007	Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq
07-016	10/2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
07-015	10/2007	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq
07-014	07/2007	Status of the Provincial Reconstruction Team Program Expansion in Iraq
07-013	04/2007	Sustainment of the Advanced First Responder Network (Restricted Distribution)
07-012	04/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
07-011	10/2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
07-010	10/2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
07-009	07/2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
07-008	07/2007	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities
07-007	07/2007	Status of U.S. Government Anticorruption Efforts in Iraq
07-006	04/2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
07-005	07/2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
07-004	07/2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
07-003	07/2007	Cost-to-complete Reporting for Iraq Reconstruction Projects
07-002	04/2007	Status of the Advanced First Responder Network
07-001	06/2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
06-045	01/2007	Status of Ministerial Capacity Development in Iraq
06-044	01/2007	Fact Sheet on Major US Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
06-043	01/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
06-042	01/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)
06-040	01/2007	Improper Obligations Using The Iraq Relief and Reconstruction Fund (IRRF 2)
06-039	01/2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
06-038	09/2006	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect Its Energy Infrastructure
06-037	09/2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-036	01/2007	Follow-Up On SIGIR Recommendations Concerning The Development Fund For Iraq (DFI)
06-035	10/2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor
06-034	10/2006	Status of the Provincial Reconstruction Team Program in Iraq

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ALL COMPLETED AUDITS BY SIGIR, AS OF 1/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
06-033	10/2006	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
06-032	10/2006	Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities
06-031	10/2006	Management of the Iraqi Interim Government Fund
06-030	01/2007	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers
06-029	01/2007	Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
06-028	10/2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
06-026	07/2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
06-025	07/2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
06-024	07/2006	Joint Cash Count - Iraq National Weapons Card Program
06-023	07/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities January Through March 2006
06-021	07/2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
06-020	07/2006	Review of the Advanced First Responder Network Project
06-019	07/2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
06-018	07/2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
06-017	07/2006	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-016	04/2006	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
06-015	04/2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
06-014	07/2006	Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure (Classified)
06-013	04/2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq
06-012	04/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
06-011	04/2006	Management of the Primary Healthcare Centers Construction Projects
06-010	04/2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
06-009	04/2006	Review of Task Force Shield Programs
06-008	04/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central
06-007	04/2006	U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-006	04/2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-005	04/2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
06-004	04/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005
06-003	04/2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
06-002	02/2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
06-001	04/2006	Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
05-029	01/2006	Challenges Faced In Carrying Out Iraq Relief And Reconstruction Fund Activities
05-028	01/2006	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government
05-027	01/2006	Methodologies for Reporting Cost-to-complete Estimates
05-026	01/2006	Issues Related to the Use of \$50 Million Appropriation to Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
05-025	01/2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
05-024	01/2006	Management of the Mansuria Electrical Reconstruction Project
05-023	01/2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
05-022	10/2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs

Continued on next page

ALL COMPLETED AUDITS BY SIGIR, AS OF 1/30/2009

REPORT NUMBER	MONTH/ YEAR ISSUED	REPORT TITLE
05-021	10/2005	Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting
05-020	10/2005	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library
05-019	09/2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
05-018	10/2005	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
05-017	10/2005	Award Fee Process for Contractors Involved in Iraq Reconstruction
05-016	10/2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
05-015	10/2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
05-014	10/2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
05-013	09/2005	Controls over Equipment Acquired by Security Contractors
05-012	07/2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance
05-011	07/2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
05-010	07/2005	Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command – Iraq on the Audit of the Award Fee Process
05-009	07/2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
05-008	04/2005	Administration of Contracts Funded by the Development Fund of Iraq
05-007	04/2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
05-006	04/2005	Control of Cash Provided to South-Central Iraq
05-005	04/2005	Compliance with Contract No. W911S0-04-C-0003 Awarded to Aegis Defense Services Limited
05-004	01/2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
05-003	11/2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
05-002	10/2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
05-001	10/2004	Coalition Provisional Authority Control of Appropriated Funds
04-013	07/2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
04-011	07/2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
04-009	07/2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
04-008	07/2004	Coalition Provisional Authority Control Over Seized and Vested Assets
04-007	07/2004	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
04-006	07/2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
04-005	07/2004	Award of Sector Design-Build Construction Contracts
04-004	07/2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
04-003	06/2004	Federal Deployment Center Forward Operations at the Kuwait Hilton
04-002	06/2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad
04-001	06/2004	Coalition Provisional Authority Coordination of Donated Funds

OPEN RECOMMENDATIONS FROM PRIOR REPORTS

In July 2008, SIGIR 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. These include:

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

SIGIR followed up on these three audit areas. Although actions are underway in some areas to address SIGIR's concerns, it is too early to determine whether the actions will effectively address the problems identified in the SIGIR reports. Consequently, SIGIR is keeping most of its recommendations open. This quarter, SIGIR is adding one additional audit area in which implementation of SIGIR recommendations has not occurred. This is the Commander's Emergency Response Program.

The Transfer of Reconstruction Projects to the GOI

Since 2006, SIGIR has issued six 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 the most recent review, completed in April 2008, SIGIR found that the asset transfer process remained in disarray, without consistent policies and procedures or clear lines of authority, responsibility, and accountability. Moreover, the GOI appeared resistant to accept and assume responsibility for U.S.-built facilities. In some cases, the U.S. had "unilaterally" transferred some projects: U.S. officials notified the GOI that henceforth the GOI would be responsible for facility sustainment. Given these conditions, SIGIR recommended that the Ambassador and Commander, Multi-National Force-Iraq, immediately enter into high-level discussions with the GOI on a memorandum of understanding for the transfer of assets by all reconstruction agencies from all funding sources.

In January 2009, U.S. and GOI officials signed a memorandum of understanding purportedly outlining how U.S.-funded projects will be executed and handed over to the Iraqis. Because the agreement was signed close to the completion of this report, SIGIR has not seen the agreement, but a published summary reported that issues such as planning, preparing, and coordinating reconstruction projects will now be

undertaken jointly. SIGIR plans to follow-up on the asset transfer issue and assess the effect of the new agreement and the progress made in resolving open recommendations.

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

Endemic corruption in Iraq is a serious roadblock in the country's development as a functioning democracy and a problem requiring a strong U.S. assistance program. In 2006, SIGIR reviewed the U.S. anticorruption program and identified problems in coordinating, managing, and evaluating U.S. activities of more than a dozen U.S. agencies and recommended 12 management improvements. Since that report, SIGIR has monitored U.S. progress in implementing the recommendations and found that the Embassy has implemented 5 of SIGIR's 12 recommendations, leaving 7 open recommendations. Still not fully addressed is the recommendation to ensure that all U.S. government initiatives are working toward a common goal in the most efficient and effective manner, and that all programs are vetted through the anticorruption coordination group.

This quarter saw several developments in the U.S. anticorruption initiative. SIGIR reported in July 2008 that the U.S. Embassy had identified \$10 million in expired Iraq Relief and Reconstruction Fund (IRRF) funds to support its anticorruption efforts. In February 2008, the Department of State submitted a request to the Congress for these funds, but the Congress

returned the request, asking for additional details on how the money was to be used. Ultimately, these funds were approved and given to the United Nations to fund its anticorruption activities. SIGIR plans to follow up on the anticorruption issue to determine current U.S. plans and initiatives, and these recommendations will remain open until that review is completed.

Development of Ministerial Capacity

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

In 2008, DoS awarded a contract to assess the capacity development efforts of the various U.S. agencies. The contract, called the Iraq Ministerial Capacity Development Assessment Project, required the contractor to conduct an inventory of national capacity development training and technical assistance activities underway in Iraq, analyze the results, and identify gaps in the U.S. program. The contractor was also to make

recommendations as to where activities needed to be modified, and draft a strategic plan document to inform the Embassy's development of an overall strategic plan for ministerial capacity building activities. SIGIR has not reviewed these documents to determine if they address the remaining two open recommendations. However, SIGIR plans to conduct such an analysis, and the recommendations will remain open until that review is completed.

Commander's Emergency Response Program

Since October 2005, SIGIR has issued four reports on the Commander's Emergency Response Program (CERP). CERP authorizes U.S. field commanders to use available funds to respond to urgent humanitarian, relief, and reconstruction requirements within the commander's area of responsibility by executing programs that immediately assist indigenous populations and achieve "focused effects." Initial funding for CERP came from seized Iraqi assets and the Development Fund for Iraq. By late 2003, the United States began to appropriate U.S. dollars to the CERP and as of September 30, 2008, the Congress has appropriated about \$3.56 billion for the program in Iraq.

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

APPENDIX H

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

TABLE H.2

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
09-013	Provincial Reconstruction Teams' Performance Measurement Process Has Improved		3	0	3
09-012	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary		1	0	1
09-011	Opportunities To Improve Management Of The Quick Response Fund		3	0	3
09-010	Oversight Of Aegis's Performance On Security Service Contracts In IRAQ With The Department Of Defense	14-Jan-09	3	0	3
09-009	Full Impact of Department of Defense Program to Restart State-owned Enterprises Difficult to Estimate		3	0	3
09-008	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.	13-Jan-09	2	0	2
09-007	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	31-Oct-08	2	0	2
09-006	Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects	31-Oct-08	0	0	0
09-005	Agencies Need Improved Financial Data Reporting for Private Security Contractors	31-Oct-08	3	0	3
09-004	Iraq Reconstruction Project Terminations Represent a Range of Actions	31-Oct-08	2	0	2
09-003	Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	31-Oct-08	3	0	3
09-002	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue	31-Oct-08	0	0	0
09-001	Opportunities to Enhance U.S. Democracy Building Strategy for Iraq	31-Oct-08	4	0	4
08-024	Information on a Special Department of Defense Program to Foster Economic Recovery in Iraq	1-Jul-08	0	0	0
08-023	Anticorruption Efforts in Iraq: U.S. and Iraq Take Action, but Much Remains to be Done	1-Jul-08	3	1	2
08-022	Government of Iraqi Increasingly Funding Iraq Security Forces Infrastructure Development, but Substantial U.S. Support Remains	1-Jul-08	0	0	0
08-021	Comprehensive Plan Needed to Guide the Future of the Iraq Reconstruction Management System	1-Jul-08	3	0	3
08-020	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Management System	1-Jul-08	0	0	0
08-019	Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.	1-Jul-08	3	0	3
08-018	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC	1-Jul-08	2	1	1
08-017	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste	28-Apr-08	4	2	2
08-016	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan	24-Apr-08	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	25-Apr-08	0	0	0
08-014	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program	22-Apr-08	0	0	0
08-013	Interim Report on Iraq Reconstruction Contract Terminations	28-Apr-08	0	0	0
08-012	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central	13-Mar-08	0	0	0
08-011	Outcome, Cost, and Oversight of Electricity-Sector Reconstruction Contract With Perini Corporation	29-Apr-08	1	0	1
08-010	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006	28-Jan-08	0	0	0
08-009	Appropriate Award-Fee Conversion Scales Can Enhance Incentive For Contractor Performance	24-Jan-08	0	0	0
08-008	U.S. Anticorruption Efforts In Iraq: Sustained Management Commitment is a Key to Success	24-Jan-08	0	0	0
08-007	Efforts to Implement a Financial-Management Information System in Iraq	25-Jan-08	0	0	0
08-006	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	25-Jan-08	3	0	3

Continued on the next page

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
08-005	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts	29-Jan-08	1	0	1
08-004	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center	15-Jan-08	1	0	1
08-003	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects	29-Oct-07	0	0	0
08-002	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	30-Oct-07	6	5	1
08-001	Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq	24-Oct-07	3	0	3
07-016	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	23-Oct-07	3	2	1
07-015	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	18-Oct-07	2	1	1
07-014	Status of the Provincial Reconstruction Team Program Expansion in Iraq	25-Jul-07	3	2	1
07-013	Sustainment of the Advanced First Responder Network (Restricted Distribution)	1-Apr-07	0	0	0
07-012	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State	1-Apr-07	0	0	0
07-011	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	23-Oct-07	3	0	3
07-010	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts	24-Oct-07	1	0	1
07-009	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract	1-Jul-07	0	0	0
07-008	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities	1-Jul-07	0	0	0
07-007	Status of U.S. Government Anticorruption Efforts in Iraq	24-Jul-07	3	0	3
07-006	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006	26-Apr-07	3	1	2
07-005	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction	1-Jul-07	0	0	0
07-004	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq	25-Jul-07	1	1	0
07-003	Cost-to-complete Reporting for Iraq Reconstruction Projects	26-Jul-07	3	3	0
07-002	Status of the Advanced First Responder Network	1-Apr-07	0	0	0
07-001	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	22-Jun-07	10	6	4
06-045	Status of Ministerial Capacity Development in Iraq	30-Jan-07	5	3	2
06-044	Fact Sheet on Major US Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities	30-Jan-07	0	0	0
06-043	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements	30-Jan-07	0	0	0
06-042	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)	1-Jan-07	0	0	0
06-040	Improper Obligations Using The Iraq Relief and Reconstruction Fund (IRRF 2)	30-Jan-07	0	0	0
06-039	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00	1-Jan-07	0	0	0
06-038	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability To Protect Its Energy Infrastructure	27-Sep-06	0	0	0
06-037	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	22-Sep-06	1	1	0
06-036	Follow-Up On SIGIR Recommendations Concerning The Development Fund For Iraq (DFI)	29-Jan-07	0	0	0
06-035	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	26-Oct-06	5	2	3
06-034	Status of the Provincial Reconstruction Team Program in Iraq	29-Oct-06	7	6	1
06-033	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	28-Oct-06	4	0	4

Continued on the next page

APPENDIX H

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
06-032	Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities	28-Oct-06	5	0	5
06-031	Management of the Iraqi Interim Government Fund	27-Oct-06	4	4	0
06-030	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	30-Jan-07	4	4	0
06-029	Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support	30-Jan-07	10	8	2
06-028	Review of Administrative Task Orders for Iraq Reconstruction Contracts	23-Oct-06	3	3	0
06-026	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	31-Jul-06	6	6	0
06-025	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	28-Jul-06	7	7	0
06-024	Joint Cash Count - Iraq National Weapons Card Program	26-Jul-06	0	0	0
06-023	Changes in Iraq Relief and Reconstruction Fund Program Activities January Through March 2006	28-Jul-06	0	0	0
06-021	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	28-Jul-06	12	5	7
06-020	Review of the Advanced First Responder Network Project	28-Jul-06	5	5	0
06-019	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq	28-Jul-06	2	0	2
06-018	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005	1-Jul-06	3	0	3
06-017	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	28-Jul-06	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-Apr-06	0	0	0
06-015	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	28-Apr-06	4	4	0
06-014	Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure (Classified)	28-Jul-06	7	0	7
06-013	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	28-Apr-06	0	0	0
06-012	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah	28-Apr-06	0	0	0
06-011	Management of the Primary Healthcare Centers Construction Projects	29-Apr-06	7	7	0
06-010	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	28-Apr-06	1	1	0
06-009	Review of Task Force Shield Programs	28-Apr-06	8	8	0
06-008	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central	28-Apr-06	3	3	0
06-007	U.S. Agency for International Development Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	29-Apr-06	1	1	0
06-006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	29-Apr-06	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	28-Apr-06	0	0	0
06-004	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005	28-Apr-06	0	0	0
06-003	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	28-Apr-06	9	9	0
06-002	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	3-Feb-06	1	1	0
06-001	Management of the Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	24-Apr-06	3	3	0
05-029	Challenges Faced In Carrying Out Iraq Relief And Reconstruction Fund Activities	26-Jan-06	0	0	0
05-028	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	24-Jan-06	1	1	0
05-027	Methodologies for Reporting Cost-to-complete Estimates	27-Jan-06	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	27-Jan-06	0	0	0

Continued on the next page

STATUS OF SIGIR AUDIT RECOMMENDATIONS, AS OF 10/30/2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	TOTAL	CLOSED	IN-PROCESS
05-025	Management of the Commander's Emergency Response Program for Fiscal Year 2005	23-Jan-06	5	3	2
05-024	Management of the Mansuria Electrical Reconstruction Project	23-Jan-06	0	0	0
05-023	Management of Rapid Regional Response Program Contracts in South-Central Iraq	23-Jan-06	3	3	0
05-022	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	24-Oct-05	4	4	0
05-021	Management of Iraq Relief and Reconstruction Fund Programs – Cost-to-Complete Estimate Reporting	24-Oct-05	1	1	0
05-020	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library	26-Oct-05	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.	30-Sep-05	0	0	0
05-018	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	21-Oct-05	5	3	2
05-017	Award Fee Process for Contractors Involved in Iraq Reconstruction	25-Oct-05	4	4	0
05-016	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	26-Oct-05	6	6	0
05-015	Management of Rapid Regional Response Program Grants in South-Central Iraq	25-Oct-05	10	10	0
05-014	Management of Commander's Emergency Response Program for Fiscal Year 2004	13-Oct-05	0	0	0
05-013	Controls over Equipment Acquired by Security Contractors	9-Sep-05	0	0	0
05-012	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance	22-Jul-05	0	0	0
05-011	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	26-Jul-05	5	5	0
05-010	Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command – Iraq on the Audit of the Award Fee Process	26-Jul-05	7	7	0
05-009	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	8-Jul-05	0	0	0
05-008	Administration of Contracts Funded by the Development Fund of Iraq	30-Apr-05	6	6	0
05-007	Administration of Iraq Relief and Reconstruction Fund Contract Files	30-Apr-05	7	7	0
05-006	Control of Cash Provided to South-Central Iraq	30-Apr-05	8	8	0
05-005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited	20-Apr-05	7	7	0
05-004	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	30-Jan-05	0	0	0
05-003	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract	23-Nov-04	0	0	0
05-002	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	25-Oct-04	5	5	0
05-001	Coalition Provisional Authority Control of Appropriated Funds	22-Oct-04	0	0	0
04-013	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award	27-Jul-04	1	1	0
04-011	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	26-Jul-04	4	4	0
04-009	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq	28-Jul-04	5	5	0
04-008	Coalition Provisional Authority Control Over Seized and Vested Assets	30-Jul-04	3	3	0
04-007	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	26-Jul-04	1	1	0
04-006	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts	21-Jul-04	0	0	0
04-005	Award of Sector Design-Build Construction Contracts	23-Jul-04	0	0	0
04-004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	28-Jul-04	3	3	0
04-003	Federal Deployment Center Forward Operations at the Kuwait Hilton	25-Jun-04	8	8	0
04-002	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad	25-Jun-04	0	0	0
04-001	Coalition Provisional Authority Coordination of Donated Funds	25-Jun-04	3	3	0
			358	249	109

DETAIL OF IMPACT OF SIGIR AUDITS

For detail of impact of SIGIR Audits, as of January 30, 2009, see Table H-3.

TABLE H.3

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 both U.S. Government and contractor personnel.
Federal Deployment Center Forward Operations at the Kuwait Hilton	04-003 DFI	\$18.20			Improved economy and efficiency and contract administration.
Task Orders Awarded by 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 CPAs 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	

Continued on next page

DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	05-009				Improved accuracy of contract administration information.
Interim Briefing to the Project and Contracting Office - Iraq and the Joint Contracting Command - Iraq on the Audit of the Award Fee Process	05-010				Improved contract management and administration.
Management of Rapid Regional Response Program 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)

Continued on next page

APPENDIX H

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 creation of 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)
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.

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DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
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		
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	

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APPENDIX H

DETAIL OF IMPACT OF SIGIR AUDITS

\$ MILLIONS

	AUDIT #	DOLLARS SAVED/ FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
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	
Outcome, Cost and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.	08-019				Improved program and contract management.
Cost, Outcome, and Oversight of Local Governance Program Contracts with Research Triangle Institute	09-003			\$0.19	Reflects SIGIR's efforts to monitor and follow up on recommendations to improve program management of the PRT. (See 08-014 and 08-015)
Iraq Reconstruction Project Terminations Represent a Range of Actions	09-004		\$16.62		Improved program management and contract oversight.
Agencies Need Improved Financial Data Reporting for Private Security Contractors	09-005				Improved program efficiency and effectiveness.
Status of Department of State Economic Support Fund Obligations Used for Iraq Reconstruction Projects	09-006				Improved program management and oversight of funds
Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission	09-007				Improved program oversight.
Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.	09-008				Improved management of assets transferred to Iraq
Total		\$81.60	\$224.72	\$14.93	

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 January 30, 2009.

TABLE I.1

COMPLETED SIGIR INSPECTIONS (AS OF JANUARY 30, 2009)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Haditha General Hospital	Anbar	\$5,034	GRC	Parsons/Local	Central
Heet PHC	Anbar	\$412	GRC	Parsons/Local	Central
Haditha PHC	Anbar	\$538	GRC	Parsons/Local	Central
Al Shurhabil School	Anbar	\$200	MNC-I	Local	Central
Al Iqitadar School	Anbar	\$268	MNC-I	Local	Central
Anbar Rule of Law/Judicial Complex	Anbar	\$21,462	GRC	ALMCO Limited	Central
Ramadi 132-kV Substation	Anbar	\$28,789	GRC	Symbion-Ozdil- Al Namarq Joint Venture	Central
Plumbing Repairs at the Baghdad Police College	Baghdad	\$3,183	AFCEE & MNSTC-I	Laguna Construction	Central
Sadr City R3 Water Treatment Plant	Baghdad	\$65,848	GRC	Washington International, Inc. / Black and Veatch	Central
Falluja WWTP	Al Anbar	\$29,558	GRC	FluorAMEC	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
Al Mualameen 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	FluorAMEC	South
Repair of the Al Ghazaliyah G-6 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Kurdistan Ministry of Interior Complex	Erbil	\$7,400	GRN	Tigris (Turkey)	North
Sarwaran Primary School	Erbil	\$694	GRN	Local	North

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF JANUARY 30, 2009)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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	GRN	Tigris Company	North
Repair of the Ghazaliyah G-7 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Bartilla Booster Pump Station Repair	Ninewa	\$417	GRN	Local	North
Bartilla New Road Paving	Ninewa	\$148	GRN	Local	North
Showairrej to Tak Harb Road Paving	Ninewa	\$1,439	GRN	Local	North
Right Bank Drinking Water Treatment Plant	Ninewa	\$1,714	GRN	Local	North
Mosul Dam	Ninewa	\$27,000	GRD	Washington International/Black and Veatch	North
Qudas Power Plant Turbine Restoration Project and Qudas Power Plant Expansion Project	Baghdad	\$160,000	GRD	URUK Engineering Services and the Baghdad Company for Gas Turbines LTD Joint Venture/ FluorAMEC, LLC	Central
Al Qana'at Raw Water Pump Station	Baghdad	\$4,230	GRC	Comet Company	Central
Al Rasheed Brigade Set	Baghdad	\$64,010	AFCEE	Tetra Tech, Inc.	Central
Iraqi C-130 Base	Baghdad	\$30,800	AFCEE	Toltest, Inc.	Central
Iraqi Ministry of Defense Building	Babylon	\$31,460	MNSTC-I	Laguna Construction Company, Inc.	Central
Doura Power Station Units 5 and 6	Baghdad	\$90,800	GRD	Bechtel National, Inc.	Central
Al Basrah Oil Terminal (ABOT) (5 projects)	Basrah	\$3,045	GRC	Parsons	South
Military Base, Tallil	Thi-Qar	\$108,590	AFCEE	Weston	South
Military Base Upgrades, Tallil	Thi-Qar	\$10,511	AFCEE	Weston	South
Recruiting Center, Hillah	Babylon	\$1,824	AFCEE	Weston	South
Iraqi Civil Defense HQ, Baghdad	Baghdad	\$3,000	GRC	Parsons	Central
Bab Shams Police Station, Mosul	Ninewa	\$353	GRN	Local	North
Gaugli-Ashur Police Station, Mosul	Ninewa	\$881	GRN	Local	North
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

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF JANUARY 30, 2009)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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	FluorAMEC	Central
Police Training Academy – Al Kut	Wassit	\$22,900	GRD	ECCI	North
Ninewa Provincial Police Headquarters	Ninewa	\$1,000	GRD	Foreign	North
11 kVA Substation Feeder	Ninewa	\$1,220	GRD	Foreign	North
Baghdad Police College (Academy)	Baghdad	\$73,000	GRD	Parsons	Central
Kirkuk to Baiji Pipeline	Tameem	\$3,445	Multiple	Multiple	North
Baghdad Railway Station Rehabilitation	Baghdad	\$6,385	GRD-PCO	Foreign	Central
Military Base – 609th ING	Thi-Qar	\$7,634	GRD	Foreign	South
Muthanna Village Roads Segment 4	Muthanna	\$2,888	GRD-PCO	Foreign	South
Prison Facility – Nasiriyah	Thi-Qar	\$49,087	GRD-PCO	Parsons Global Services	South
Fire Station–Nasiriyah	Thi-Qar	\$627	GRD-PCO	Foreign	South
Police Station–Safwan - IHP 404	Basrah	\$2,472	GRD-PCO	Foreign	South

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF JANUARY 30, 2009)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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	FluorAMEC	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	FluorAMEC	Central
Al Wathba Water Treatment Plant	Baghdad	\$8,698	PCO	FluorAMEC	Central
Al Nahrwan Water Supply Project	Baghdad	\$348	GRD	Foreign	South
Al Sumelat Water Network	Baghdad	\$764	PCO	SIMA International	Central
Al Hakamia Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Hamdan Substation	Basrah	\$5,001	PCO	Perini Corporation	South
Al Kaffat Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Al Seraji Substation	Basrah	\$5,709	PCO	Perini Corporation	South
Shat al Arab Substation	Basrah	\$5,298	PCO	Perini Corporation	South
Al Fathah Pipe Crossing	Tameem	\$29,715	PCO	PIJV	North
Kirkuk Canal Crossing	Tameem	\$2,088	PCO	PIJV	North

Continued on the next page

COMPLETED SIGIR INSPECTIONS (AS OF JANUARY 30, 2009)

PROJECT NAME	GOVERNORATE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
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 Alhajjaj	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alasra Wa Al Mafqodeen	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Al Wasity	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type B at Hai Tis'een	Tameem	\$734	GRD	Parsons Delaware, Inc.	North
New Second Brigade Base	Tameem	\$114,000	AFCEE	Environmental Chemical Corporation	North
Aviation Base Building	Tameem	\$13,200	AFCEE	Environmental Chemical Corporation	North

CONVICTIONS

As of January 30, 2009, the work of SIGIR investigators has resulted in 20 arrests, 19 indictments, 14 convictions, and more than \$17 million in fines, forfeitures, recoveries, and restitutions.

For an overview of all of the indictments and convictions, see Table J.1.

TABLE J.1

NAME	CHARGES	DATE OF CONVICTION	SENTENCE
Maj. Christopher Murray, USA Contracting Officer	Bribery and false statements	1/8/2009	Pending
Maj. Theresa Baker, USAR Contracting Officer	Conspiracy and bribery	12/22/2008	Pending
Col. Curtis Whiteford, USAR Senior Official, CPA-South Central Region	Conspiracy, bribery, and wire fraud	11/7/2008	Pending
Lt. Col. Michael Wheeler, USAR CPA Reconstruction Advisor	Conspiracy, bribery, wire fraud, interstate transportation of stolen property, and bulk cash smuggling	11/7/2008	Pending
David Ramirez Contractor, Readiness Support Management, Inc.	Bulk currency smuggling and structuring transactions	10/9/2008	Pending
Lee Dubois Contractor, Future Services General Trading and Contracting Company	Theft of government property	10/7/2008	Pending
Robert Bennett Contractor, KBR	Violating the Anti-Kickback Act	8/28/2008	Pending
Maj. James Momon, Jr., USA Contracting Officer	Conspiracy and bribery	8/13/2008	Pending
Lt. Col. Debra M. Harrison, USA Acting Comptroller for CPA-South Central Region	Conspiracy, bribery, money laundering, wire fraud, interstate transportation of stolen property, smuggling cash, and preparing false tax returns	7/28/2008	Pending
Maj. John Lee Cockerham, Jr., USA Contracting Officer	Bribery, conspiracy, and money laundering	6/24/2008	Pending
Melissa Cockerham Wife of Maj. John Cockerham	Conspiracy and money laundering	6/24/2008	Pending
Lt. Col. Levonda Selph, USAR Contracting Officer	Conspiracy and bribery	6/10/2008	Pending
Raman International Corp.	Conspiracy and bribery	6/3/2008	\$500,000 fine and \$327,192 restitution
Michael Carter Project Engineer, Force Protection Industries	Violating the Anti-Kickback Act	1/25/2008	Pending
Capt. Austin Key, USA Contracting Officer	Bribery	12/19/2007	Pending
Maj. John Rivard, USAR Contracting Officer	Bribery, conspiracy, and money laundering	7/23/2007	10 years in prison, 3 years supervised release, \$5,000 fine, and \$1 million forfeiture order

Continued on the next page

NAME	CHARGES	DATE OF CONVICTION	SENTENCE
Kevin Smoot Managing Director, Eagle Global Logistics, Inc.	Violating the Anti-Kickback Act and making false statements	7/20/2007	14 months in prison, 2 years supervised release, \$6,000 fine, and \$17,964 restitution
Anthony Martin Subcontractor Administrator, KBR	Violating the Anti-Kickback Act	7/13/2007	1 year and 1 day in prison, 2 years supervised release, and \$200,504 restitution
Jesse Lane, USAR 223rd Finance Detachment	Conspiracy and honest services wire fraud	6/5/2007	30 months in prison and \$323,228 restitution
Steven Merkes DoD Civilian, Operational Support Planner	Accepting illegal gratuities	2/16/2007	12 months and 1 day in prison and \$24,000 restitution
Chief Warrant Officer Peleti Peleti, Jr., USA Army's Food Service Advisor for Kuwait, Iraq, and Afghanistan	Bribery and smuggling cash	2/9/2007	28 months in prison and \$57,500 fine and forfeiture
Jennifer Anjakos, USAR 223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation, \$86,557 restitution, and \$100 assessment
Sgt. Lomeli Chavez, USAR 223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation, \$28,107 restitution, and \$100 assessment
Sgt. Derryl Hollier, USAR 223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation, \$83,657.47 restitution, and \$100 assessment
Sgt. Luis Lopez, USAR 223rd Finance Detachment	Conspiracy to commit wire fraud	11/13/2006	3 years probation, \$66,865 restitution, and \$100 assessment
Bonnie Murphy Contracting Officer	Accepting unlawful gratuities	11/7/2006	1 year supervised release and \$1,500 fine
Samir Mahmoud Employee of U.S. construction firm	Making false statements	11/3/2006	1 day credit for time served and 2 years supervised release
Gheevarghese Pappen USACE Civilian	Soliciting and accepting illegal gratuities	10/12/2006	2 years in prison, 1 year supervised release, and \$28,900 restitution
Lt. Col. Bruce Hopfengardner, USAR Special Advisor to CPA-South Central Region	Conspiracy, conspiring to commit wire fraud and money laundering, and smuggling currency	8/25/2006	21 months in prison, 3 years supervised release, \$200 fine, and \$144,500 forfeiture
Faheem Mousa Salam Interpreter, Titan Corp.	Violating the Foreign Corrupt Practices Act's Anti-Bribery Provisions	8/4/2006	3 years in prison, 2 years supervised release, 250 hours community service, and \$100 special assessment
Mohammad Shabbir Khan Director of Operations for Kuwait and Iraq, Tamimi Global Co. Ltd.	Violating the Anti-Kickback Act	6/23/2006	51 months in prison, 2 years supervised release, \$10,000 fine, \$133,860 restitution, and \$1,400 assessment
Philip Bloom Owner - Global Business Group, GBG Holdings, and GBG-Logistics Division	Conspiracy, bribery, and money laundering	3/10/2006	46 months in prison, 2 years supervised release, \$3.6 million forfeiture, \$3.6 million restitution, and \$300 special assessment
Stephen Seamans, Subcontracts Manager, KBR	Wire fraud, money laundering, and conspiracy	3/1/2006	12 months and 1 day in prison, 3 years supervised release, \$380,130 in restitution, \$200 assessment

Continued on the next page

NAME	CHARGES	DATE OF CONVICTION	SENTENCE
Christopher Cahill Regional Vice President, Middle East and India, Eagle Global Logistics, Inc.	Major fraud against the United States	2/16/2006	30 months in prison, 2 years supervised release, \$10,000 fine, and \$100 assessment (a civil settlement with EGL arising from the same facts resulted in a settlement of \$4 million)
Robert Stein CPA-South Central Comptroller and Funding Officer	Felon in possession of a firearm, possession of machine guns, bribery, money laundering, and conspiracy	2/2/2006	9 years in prison, 3 years of supervised release, \$3.6 million forfeiture, \$3.5 million restitution, and \$500 special assessment
Glenn Powell Subcontracts Manager, KBR	Major fraud and violating the Anti-Kickback Act	8/1/2005	15 months in prison, 3 years supervised release, \$90,973.99 restitution, and \$200 assessment

Source: SIGIR, Quarterly Report to the United States Congress, January 2009, Section 4.

SUSPENSIONS AND DEBARMENTS

Since December 2005, SIGIR has worked closely with the Department of Justice, Army Criminal Investigative Command, Defense Criminal Investigative Service, and the Army Legal Service Agency's Procurement Fraud Branch to suspend and debar contractors for fraud or corruption within the Army, including those involving Iraq reconstruction or Army support contracts in Iraq and Afghanistan. These cases arise as the result of criminal indictments filed in federal district courts and allegations of contractor irresponsibility that require fact-based examination by the Army's Suspension and Debarment Official. In June 2003, the Department of Defense designated the Department of the Army as the executive agent for contracting support to the Coalition Provisional Authority (CPA). As a result, the Army's Suspension and Debarment Program leads the effort to ensure the integrity of contractors performing these contracts. The goal of this program is to ensure that these contracts are awarded to, and performed by, contractors who are honest and ethical and who have the ability to successfully perform this important work. The Procurement Fraud Branch has also taken a leading role within the Army and at joint contracting organizations to train contracting officers to aid in the prevention and early detection of contractor fraud in Iraq reconstruction and support contracts. Since the last Quarterly Report, the Procurement Fraud Branch has suspended 1 individual based on allegations of fraud and misconduct connected to reconstruction and contractor fraud in Iraq, Kuwait, and Afghanistan, bringing the total suspensions to

date to 102. The Army has also proposed 69 individuals and companies for debarment and finalized 41 debarment actions. The first quarter of 2009 was less active than previous quarters, primarily because of the need to conduct multiple hearings with contractors proposed for debarment during the fourth quarter of FY 2008 and work associated with developing new cases in cooperation with law enforcement, SIGIR, and the Department of Justice. The one new suspension this quarter was an additional individual associated with allegations of fraud previously made against Lee Dynamics International and the company's owner, George H. Lee. The Procurement Fraud Branch is aggressively pursuing additional companies and individuals associated with this case and others out of Iraq, Kuwait, and Afghanistan. Additional suspension and debarment actions are projected during 2009. In February 2006, the Army, through the U.S. Army Europe Suspension and Debarment Official, entered into an Administrative Compliance Agreement with Yuksel Insaat, a Turkish construction company operating in Iraq both as a prime and subcontractor to the U.S. Army. This is the second Administrative Compliance Agreement that the Army has entered into resulting from allegations of fraud associated with contracts in Iraq and Afghanistan. The first, with Eagle Global Logistics, a freight forwarder operating in the Middle East, was entered into on March 2, 2006. For information on specific actions by the Army Suspension and Debarment Official, see Table K.1.

SUSPENSIONS AND DEBARMENTS

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, 7/23/08	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. Response to proposed debarment pending.
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 7/23/08	Allegations of Bribery of Government Official	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts, Kuwaiti National—no DoJ action. 9-month debarment. Proposed for debarment 7/23/2008. Response to proposed debarment pending.
Eagle Global Logistics, Inc.	Subcontractor - LOGCAP III	Suspended, 2/27/2006; Administrative Compliance Agreement signed, 3/2/2006	Allegations of Violation of the False Claims Act; False Statements	Claimed surcharges for air-freight forwarding services of transport of U.S. military equipment between Dubai and Baghdad. Administrative compliance agreement signed with Army on 3/2/2006.
Cahill, Christopher Joseph	Employee - Eagle Global Logistics, Inc.	Suspended, 2/27/2006; proposed for debarment, 9/15/2006; debarred, 11/9/2006	False Claims Act; False Statements	Pled guilty to adding an illegal surcharge to government contracts while employed by a shipping company in the Middle East. Sentenced by the U.S. District Court, Central District of Illinois, to 30 months confinement, 2 years supervised release, and a \$10,000 fine. Case Closed.
Global Business Group S.R.L.	Contractor - CPA-SC	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Contractor based in Romania used by Philip H. Bloom to procure fraudulent contracts. Also doing business as Global Business Group Logistics, GBG Holdings, and GBF Logistics Division. Debarred for approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Bloom, Philip H.	Owner, Global Business Group S.R.L.	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, bribery, and money laundering on 3/10/2006 in U.S. District Court for the District of Columbia. Sentenced 2/16/2007 to 46 months confinement, 24 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Merkles, Steven	Former Contracting Officer—SOCEUR	Suspended, 1/24/2007; proposed for debarment, 8/15/2007; debarred, 9/27/2007	Acceptance of Illegal Gratuities	Accepted position with Global Business Group S.R.L. while a U.S. government employee. Agreed to provide GBG with assistance in receiving SOCOM contracts in Eastern Europe and Iraq. Sentenced 6/1/2007 to 12 months of confinement.
Stein, Robert J., Jr.	CPA-SC Civilian Comptroller and Funding Officer	Suspended, 12/2/2005; proposed for debarment, 7/2/2007; debarred, 8/16/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Pled guilty to conspiracy, money laundering, bribery, possession of a machine gun, and aiding/abetting in the U.S. District Court for D.C. Sentenced on 1/29/2007 to 9 years confinement, 36 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 12/5/2014. Case Closed.

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SUSPENSIONS AND DEBARMENTS

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Wheeler, Michael B., LTC, USAR	Civil Affairs Team Leader, 432nd CA BN, USA	Suspended, 12/7/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment prior to trial.
Harrison, Debra M., LTC, USAR	Assistant CPA-SC Comptroller and Funding Officer, 358th CA BDE, USA	Suspended, 12/20/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment prior to trial.
Hopfengardner, Bruce D., LTC, USAR	Civil Affairs Advisor, Iraqi Police, Al-Hillah Iraq	Suspended, 7/19/2006; proposed for debarment, 8/8/2007; debarred 9/20/2007	Wire Fraud, Money Laundering, Interstate Transport of Stolen Property, Conspiracy, Wrongful Conversion	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.
QAH Mechanical and Electrical Works	Subcontractor, Baghdad, Iraq	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	Debarred based on affiliation with Mr. Abdullah H. Qussay. Case Closed.
Zahed, Mohamed Abdel Latif	Contractor Employee (Linguist), Camp Victory, Iraq	Proposed for debarment, 2/9/2007	Allegations of False Claims	Contractor provided reimbursement of \$31,985. Current whereabouts unknown.
Parsons Corporation, d/b/a Parsons Global Service, Inc.	Contractor, Iraq Reconstruction Projects	See case status.	See case status	Show cause letter sent on 3/27/2007 to determine compliance with DFARS 203.7000, based on allegations made by SIGIR during congressional testimony and in audit reports. Response currently under review by SDO.
Dan Trading and Contracting	Contractor, Kuwait	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Amro Al Khadra	Manager and Director of Sales, Dan Trading	Proposed for debarment, 11/1/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.

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SUSPENSIONS AND DEBARMENTS

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Wiesemann, Robert CW2, USA	Contracting Officer, Camp Arifjan, Kuwait	Proposed for debarment, 12/6/2005; debarred 3/6/2006	Allegations of Bribery and Illegal Gratuities	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known. Case Closed.
Moore, Keith, SFC, USA	Mayor, FOB Union III, Iraq, HUB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Balisi, Anthony O., SSG, USA	Provost, FOB Union III, Iraq, HHB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Whiteford, Curtis G., COL (Retired) USA	Chief of Staff and Deputy Regional Advisor, CPA-SC, Al-Hillah, Iraq	Suspended, 3/30/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting final criminal judgment prior to debarment.
Pappen, Gheevarghese	Contracting Officer - ASG Kuwait	Suspended, 3/30/2006; proposed for debarment, 5/1/2007; debarred, 6/28/2007	Bribery of Government Official; Racketeering	Allegedly received approximately \$28,900 and attempted to receive an additional payment of approximately \$19,000 from a Kuwaiti national, for contracts to provide apartments in Kuwait City for Army personnel. Case Closed.
Seamans, Stephen Lowell	Employee, LOGCAP III Contractor	Suspended, 4/27/2006; proposed for debarment, 1/5/2007; debarred, 7/27/2007	Wire Fraud, Money Laundering	Sentenced 12/1/2006 to 12 months and 1 day confinement, 3 years supervised release, \$380,130 restitution, \$200 special assessment. Case Closed.
Name Withheld	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; proposed debarment terminated, 5/18/2007	Allegations of False Claims, False Statements	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Green Valley Company	Contractor, Camp Arifjan, Kuwait	Proposed for debarment, 12/1/2006; debarred, 5/18/2007; 7/23/08 proposed for debarment	Allegations of False Claims, False Statements	Fact-based debarment action based on substantiated allegations that contractor willfully caused the submission of false claims related to the removal of black/gray water from Camp Arifjan, Kuwait. Proposed for debarment
Name Withheld	Active Duty Army Officer	Suspended, 9/5/2006	Allegations of Offering To Disclose Contractor Bid, Proposal, and Source Selection Information and Soliciting Contractors for Illegal Gratuities	Arrested 8/18/2006. Died 9/5/2006. Suspension terminated. Case Closed.
Barnes, Thomas Nelson	Contractor Employee, MNF-I	Suspended, 11/4/2005; proposed for debarment, 11/16/2006; debarred, 1/24/2007	Theft	Pled guilty to one count of theft of public property for improperly issuing badges to contractor employees resulting in unauthorized access to the International Zone, Baghdad. Sentenced 5/11/2006 to 30 days home confinement, 1 year supervised probation, and \$25 special assessment. Debarred for 4 years. Case Closed.
Lee Dynamics International	MNSTC-I Contractor	Suspended, 7/9/2007; 7/1/08 proposed for debarment	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.
Lee Defense Services Corporation	Subcontractor and affiliated company, Lee Dynamics International	Suspended, 7/9/2007; proposed for debarment, 7/1/2008	Allegations of Bribery of Government Official and Money Laundering	Fact-based proposal for debarment action based on information received from the International Contract Corruption Task Force, and guilty plea of Col. Levonda Selph, USA. Suspended as an affiliated company of Lee Dynamics International and Justin W. Lee.

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SUSPENSIONS AND DEBARMENTS

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

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SUSPENSIONS AND DEBARMENTS

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Name Withheld	Private Military and Explosive Ordnance Disposal Contractor, MNSTC-I and JCC-I/A	See case status	See case status	Show cause letter sent on 9/14/2007 regarding allegations that the company received convoy security delivery orders as a result of misconduct by an employee of the company. On 1/16/2008 the Army Suspension and Debarment Official determined that the company is presently responsible and did not intend to take suspension and debarment action in this matter. Case Closed.
Ward, Wallace	Employee, LOGCAP III Contractor	Suspended, 10/11/2007; proposed for debarment, 7/1/2008	Allegations of False Claims	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Sellman, James N.	Employee, LOGCAP III Contractor	Suspended, 10/11/2007; proposed for debarment, 7/1/2008	Allegations of False Claims	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Crenshaw, Joseph, CW2, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 12/3/2007	Allegations of Larceny and Bribery	Allegedly received cash payments in return for escorting contractor fuel tankers into Camp Victory, Iraq, for the purpose of stealing the fuel.
Name Withheld	Construction Materials Supplier, Camp Arifjan, Kuwait	See case status	See case status	Show cause letter sent on 12/31/2007 in response to allegations that the company delivered gravel to Camp Arifjan in inadequate amounts that failed to meet contract requirements. On March 12, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded. No suspension or debarment action was taken. Case Closed.
Insaat, Yuksel	JCC-I/A Prime Contractor and LOGCAP III Subcontractor	Proposed for debarment, 11/8/2007; Administrative Compliance Agreement, 2/6/2008	Allegations of False Claims	Contractor for construction of a barracks in Taji, Iraq, valued at \$19,800,000. After contract was terminated, contractor was accused of submitting numerous claims to the government in the amount of \$2,598,941, of which it is alleged that \$2,497,440 were false. Proposed for debarment by USAREUR Suspension and Debarment Official. Administrative Compliance Agreement entered on 2/6/2008.
AEY, Inc.	Supplier of 7.62 mm and other ammunition to the ANA and ANP via Army Sustainment Command contract W52P-1J-07-D-0004	Suspended, 3/25/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Fact-based suspension resulting from allegations that AEY provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in U.S. District Court on 6/20/2008 for conspiracy, false statements, and major fraud against the United States.
Diveroli, Efram	Director, AEY, Inc.	Suspended, 3/25/2008	Allegations of False Statements, Conspiracy, and Major Fraud Against the United States	Allegedly provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin. Indicted in U.S. District Court on 6/20/2008 for conspiracy, false statements, and major fraud against the United States.
Peleti, Peleti "Pete," CWO, USA	HHC 25th ID, Camp Victory, Iraq	Suspended, 1/31/2007; proposed for debarment, 3/4/2008; debarred 6/15/2008	Allegations of Bribery and Illegal Gratuities	Allegedly received cash payments in exchange for the award of food service supply contracts to a Kuwaiti-based company. Case Closed.
Lane, Jesse D., Jr.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Annakos, Jennifer	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Chavez, Lomeli L.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.

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SUSPENSIONS AND DEBARMENTS

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Hollier, Derryl	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Lopez, Luis A.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
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, 9/29/08	Allegations of Bribery, Illegal Gratuities, and Receipt of Kickbacks	Allegedly awarded a subcontract to a Kuwaiti company after agreeing with its managing partner that he was going to receive \$50,240 for the award of the contract.
Smoot, Kevin Andre	Managing Director, Eagle Global Logistics Services	Suspended, 8/8/2007; proposed for debarment, 3/10/08; debarred 9/30/2008	Allegations of False Statements, False Claims	Allegedly falsely stated that \$1,141,097 in war risk surcharges billed by Eagle Global Logistics to KBR as part of a subcontract were legitimate.
Hall, Terry	Owner/Manager, Freedom Consulting and Catering, U.S. Eagles Services and Total Government Allegiance	Suspended, 3/7/2008	Allegations of Bribery in Obtaining a Government Contract	Indicted on 11/20/2007 in the U.S. District Court for the District of Columbia on one count of Bribery, in violation of 18 U.S.C. § 201(b)(1)(A), as a result of alleged participation in a scheme to fraudulently award U.S. government contracts to supply bottled water and other supplies and services to the U.S. military in Iraq and Kuwait.
Freedom Consulting and Catering Company WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
U.S. Eagles Services Corporation	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Total Government Allegiance	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Bluebridge International Trading and Contracting Company, WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall, U.S. Eagles Services Corporation, Freedom Consulting and Catering, WLL, and Total Government Allegiance.
Finbar, J. Charles	Owner/manager, Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL and Trimedpro Project Management	Suspended, 3/7/2008		Affiliate and Imputee of Terry Hall.
Trimedpro Project Management	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008		Affiliate of Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL, and Trimedpro Project Management.

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SUSPENSIONS AND DEBARMENTS

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
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 H. Naji and M. Naji.
Joshua Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008		Affiliate and Imputee of H. Naji and M. Naji.
Selph, Levonda J., Colonel, USA (Ret)	Former Contracting Officer, MNSTC-I	Proposed for debarment, 7/1/2008	Allegations of Conspiracy and Bribery	Allegedly awarded contracts to Lee Dynamics International for warehouse services in Iraq in exchange for monetary payments.
Starcon Ltd LLC	Contractor, Camp Arifjan, Kuwait	Proposed for debarment, 7/1/2008	Affiliate of George H. Lee	See entry for George H. Lee.
Guyon, Stephen	Managing Partner, Starcon, Ltd LLC	Proposed for debarment, 7/1/2008	Affiliate of George H. Lee	See entry for George H. Lee.
Jabak, Ali N.	Former Contractor (Interpreter), Baghdad, Iraq	Suspended, 6/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly used an Iraqi contractor's e-mail address to request payment for a completed contract to the bank account for Liberty's Construction. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon.
Jabak, Liberty A.	Owner, Liberty's Construction Company	Suspended, 6/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	Allegedly established a company and bank accounts for the purpose of fraudulently obtaining payment for a completed contract held by another contractor in Iraq. Also alleged to have laundered money through bank accounts held by relatives in Beirut, Lebanon.
Liberty's Construction Company	Construction Company, Garrison, KY	Suspended, 5/23/2008	Allegations of Conspiracy, Wire Fraud, Money Laundering	See entries for Ali N. Jabak and Liberty A. Jabak.
Newcon International Ltd.	NVG Supplier, TACOM Contract for Iraqi Army Battalion Equipment Sets	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Company does business as "Newcon Optik."
Beker, Mendel	President, Newcon International	Suspended, 6/9/2008	Allegations of Wire Fraud, Conspiracy and Money Laundering	Allegedly attempted to obtain a TACOM subcontract for Night Vision Goggles for the Iraqi Armed Forces by making payments to another NVG supplier to halt deliveries, resulting in Newcon becoming the default supplier. Also known as "Mikhail Lvovich" and "Michael Beker."

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SUSPENSIONS AND DEBARMENTS

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
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.
Rudiy, Ally	Director, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	See entry for Newcon International.
Coman, Stins	Part Owner, Newcon International	Suspended, 6/9/2008	Affiliate of Newcon International	See entry for Newcon International.
Raman International, Inc.	Contractor, Victory Base Complex RCC, Iraq	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000 and \$370,000 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 in the Western District of Oklahoma.
Chidiac, Elie Samir	Iraq Country Manager, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery	Allegedly provided between \$40,000.00 and \$370,000.00 in payments and a Harley Davidson Motorcycle to an Army Contracting Officer in exchange for the award of bottled water contracts in Iraq and Kuwait. Indicted 1/23/2008 in the Western District of Oklahoma.
Atallah, Mike	CEO, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and Imputee of Raman International and Elie Chidiac.
Atallah, Marta	Treasurer, Raman International, Inc.	Suspended, 6/14/2008	Allegations of Conspiracy to Commit Bribery (Accessory)	Affiliate and Imputee of Raman International and Elie Chidiac.
Atilan, Metin	Owner, PMA Services Supply and Construction	Suspended, 6/23/2008	Allegations of Conspiracy to Commit Contract Fraud, Wire Fraud	Allegedly offered to pay a contracting officer for the award of contracts to PMA Services Supply and Construction for the supply of residential trailers. Arrested 6/08/2008 in Las Vegas and released on bail. Fugitive as of 6/12/2008.
PMA Services Supply and Construction LLC	Construction Equipment Supplier, 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.

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SUSPENSIONS AND DEBARMENTS

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

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SUSPENSIONS AND DEBARMENTS

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

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SUSPENSIONS AND DEBARMENTS

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	CASE STATUS
Noor Alam, a.k.a. "Noor Alam Noori"	Owner, Northern Reconstruction Organization and Shamal Pamir Building and Road Construction Company	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$60,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Northern Reconstruction Organization	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of receiving the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005 based on payments made to military personnel. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Shamal Pamir Building and Road Construction Company	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008		Company affiliated with Noor Alam.
Bakhshi, Abdul Qudoos, a.k.a. "Haji Abdul Qudoos"	Owner, Naweed Bakhshi Company	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of making \$270,000 in payments to military personnel in exchange for the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Naweed Bakhshi Company	Construction Contractor, Bagram AB, Afghanistan	Suspended, 9/29/2008	Allegations of Conspiracy and Bribery	Accused of receiving the award of contracts for bunkers, barriers, and asphalt paving at Bagram AB during 2004 and 2005 based on payments made to military personnel. Indicted 8/21/2008 on one count each of conspiracy and bribery.
Lanmon, Cedar J. CPT, USA	Former COR, LSA Anaconda, assigned to I Corps and Ft. Lewis, WA	Suspended, 6/17/2008	Allegations of Bribery	Allegedly facilitated the award of contracts to a contractor in exchange for 10% of contract awards valued at \$250,000 during 2 deployments. Also allegedly provided short term loans to other contractors he was responsible for overseeing.
Dubois, Lee W.	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Jeffrey, Robert	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Shrewtha, Bal Ram	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Maalouf, Elias	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Young, Robert	Former Contractor, Camp Victory, Baghdad, Iraq	Suspended, 9/23/2008	Allegations of False Statement and Theft	Alleged to have participated in a scheme to steal jet fuel and diesel fuel from the Camp Victory Bulk Fuel Storage Facility using fraudulent identification cards and authorization letters.
Davis, Kevin Arthis, COL, USA (Ret.)	Former Chief, Technical Evaluation Team, CPA Office of Security Cooperation	Suspended, 11/25/2008	Allegations of Bribery and Bid-rigging	Allegedly provided assistance to Lee Dynamics International and other contractors in the award of warehouse contracts by CPA.

DETAILED SUMMARY OF OTHER AGENCY OVERSIGHT

This appendix provides summaries of the audits listed in Section 5. All information provided is current as of December 31, 2008.

Other Agency Audits Department of Defense Office of Inspector General

The Department of Defense continues to face many challenges in the Global War on Terror (GWOT). The Department of Defense Office of Inspector General (DoD OIG) has identified priorities based on those challenges and has responded by expanding their coverage of GWOT operations and our presence in Southwest Asia. As DoD continues its effort to win the GWOT, DoD OIG will stay focused on issues important to accomplish the mission and ensure DoD makes efficient use of its resources to support the warfighter.

In November 2008, DoD OIG issued the FY 2009 update to the Comprehensive Audit Plan for Southwest Asia. Public Law 110-181, Section 842, “Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan,” requires DoD OIG, the Special Inspector General for Iraq Reconstruction, and the Special Inspector General for Afghanistan Reconstruction to develop comprehensive plans for a series of audits respective to their outlined areas of oversight responsibilities in Iraq and Afghanistan. The Comprehensive Audit Plan for Southwest Asia includes the individual audit plans of the Inspectors General for the DoD, Department of State, U.S. Agency for International Development, and the Special Inspector General

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

DoD OIG currently has field offices in Qatar, Iraq, Kuwait, and Afghanistan, which enhances their ability to provide audit, inspection, and investigative support to DoD operations in support of the GWOT. In addition, they have assigned over 300 personnel to their ongoing coverage of GWOT-related projects and investigations. The Defense Criminal Investigative Service, the law enforcement arm of the DoD OIG, continues to support Joint Terrorism Task Forces and Project Shield America activities. During this reporting period, DCIS had special agents in Baghdad, Kuwait, and Afghanistan to target fraud, bribery, kickbacks, and other corruption involving contracting. DoD OIG further coordinates the DoD GWOT oversight activities through the Southwest Asia Joint Planning Group. The group held its seventh meeting in November 2008.

In November 2008, the Acting DoD Inspector General, Gordon S. Heddell, returned from a trip to Southwest Asia, where he met

TABLE L.1

INVESTIGATIVE STATUS	CONFLICT OF INTEREST	COUNTERFEIT/ PRODUCT SUBSTITUTION	WEAPONS RECOVERY/ SECURITY	FALSE CLAIMS/ STATEMENTS	THEFT/ DRUGS	BRIBERY/ CORRUPTION
Open	0	1	0	7	2	8
Closed	3	4	6	2	20	10
Totals	3	5	6	9	22	18

with senior U.S. military commanders and members of the Iraqi inspectors general community. Mr. Heddell also met with the senior DoD commanders in Kuwait and Qatar to discuss relevant issues within the respective commands. Mr. Heddell also reviewed DoD OIG operations and met with DoD OIG auditors, investigators, and inspectors in Qatar, Kuwait, and Iraq, as well as with Afghanistan-assigned personnel.

Defense Criminal Investigative Service

The Defense Criminal Investigative Service (DCIS) continues to conduct criminal investigations in support of DoD GWOT efforts. In addition, DCIS continues to address Southwest Asia Theater criminal activity through its offices in Southwest Asia (SWA); Wiesbaden, Germany; and CONUS task force investigations focusing on public corruption and fraud in the Southwest Asia Theater. Occasionally, special agents will travel to the Middle East from Germany and the United States as DCIS investigative needs require. In conjunction with DoD OIG's renewed emphasis on oversight of spending related to Iraq development, DCIS has continued to deploy special agents to Iraq, Kuwait, and Afghanistan to conduct investigations in support of DoD operations in the Southwest Asia Theater. Investigations primarily involve procurement fraud and public corruption. Six-month rotational details to Iraq and Kuwait commenced in September 2006. Since September 2008, DCIS has increased its presence in SWA by deploying

five special agents to Iraq, two special agents to Kuwait, and two special agents to Afghanistan.

Open Cases

DCIS currently has 18 open investigations being worked jointly with SIGIR. DCIS has committed nine special agents to support operations in Iraq, Kuwait, and Afghanistan. One case was closed during this period.

Completed Audits/Reviews

Report on the Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces

(D2008-DOOOIG-0141.000, ISSUED DECEMBER 19, 2008)

The DoD OIG Office of Special Plans and Operations assessed the following five areas: (1) the status of corrective actions initiated by DoD management in response to the Munitions Assessment Team I (MAT I) report, (2) a follow-up evaluation of the accountability and control of munitions the U.S. was supplying the Iraq security forces, (3) the effectiveness of the U.S. Foreign Military Sales program in supporting U.S. military "train and equip" strategic objectives, (4) effectiveness of U.S. assistance to the Iraq security forces in helping them build their logistics sustainment base, and (5) progress in the development of the Iraqi Army's medical

logistics capability and sustainment base. The MAT II team was led by the Principal Deputy Inspector General and deployed to Iraq from April – May 2008. The team provided its preliminary observations and recommendations to the Commander, Multi-National Force-Iraq and the Commander, Multi-National Security Transition Command-Iraq, who initiated immediate corrective actions. The final report contained 23 observations and 66 recommendations.

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

(D-2009-030, ISSUED DECEMBER 8, 2008)

Shortly after the June 2005 decision by the Commandant of the Marine Corps to replace all High Mobility Multi-Purpose Wheeled Vehicles (HMMWV) in theater with the M1114 up-armored HMMWV, the Deputy Commandant of the Marine Corps for Installations and Logistics advised Marine Corps generals that the M1114 up-armored HMMWV was the best available, most survivable asset to protect Marine Corps forces. In reaction, the Marine Corps Combat Development Command (MCCDC) stopped processing the urgent universal need statement (UUNS) for mine-resistant ambush protected (MRAP)-type vehicle capability in August 2005. Specifically, MCCDC officials did not develop a course of action for the UUNS, attempt to obtain funding for it, or present it to the Marine Corps Requirements Oversight Council for a decision on acquiring an MRAP-type vehicle capability. Further, the

MCCDC did not, as it could and should have in July 2005, request that the Deputy Commanding General, I Marine Expeditionary Force (Forward) take advantage of new Joint Staff processes available to address an immediate and apparent joint warfighter need for an MRAP-type vehicle capability.

DoD was aware of the threat posed by mines and improvised explosive devices (IEDs) in low-intensity conflicts and of the availability of mine-resistant vehicles years before insurgent actions began in Iraq in 2003. Yet DoD did not develop requirements for, fund, or acquire MRAP-type vehicles for low-intensity conflicts that involved mines and IEDs. As a result, the Department entered into operations in Iraq without having taken available steps to acquire technology to mitigate the known mine and IED risk to soldiers and Marines. We plan to address other Services' actions to counter the IED threat during future audits.

Air Force Combat Search and Rescue Helicopter

(D-2009-027, ISSUED DECEMBER 8, 2008)

DoD OIG found that:

- The Air Force CSAR-X key performance parameters were validated by the Joint Requirements Oversight Council in accordance with DoD and Air Force acquisition guidelines.
- The Air Force changed CSAR-X key performance parameters to address contractor requests for clarification and to ensure full and open competition.
- We believe that key performance parameter

changes will not adversely affect Air Force special operations capabilities in the Global War on Terror.

Small Arms Ammunition Fund Management in Support of the Global War on Terror

(D-2009-006, ISSUED OCTOBER 20, 2008)

DoD OIG found that the Program Executive Office for Ammunition and Military Departments properly managed FY 2007 funds appropriated for small arms ammunition in support of GWOT.

Controls Over the Contractor Common Access Card Life Cycle

(D-2009-005, ISSUED OCTOBER 10, 2008)

DoD OIG found that additional controls over contractor Common Access Cards (CACs) are needed, and existing controls need improvement. Specifically, contractor CACs were not consistently approved, issued, reverified, revoked, or recovered across DoD. In addition, better Army oversight is required for a Kellogg Brown and Root, Inc. (KBR) RAPIDS site that issued 25,428 CACs to contractors deploying to Southwest Asia.

DoD OIG also found that contractors were misclassified as government employees on their CACs. Specifically, 40,055 contractor CACs indicated the holders had General Schedule pay grades, and 211,851 had e-mail addresses that improperly identified the holders as U.S. government employees. Also, contractors could become CVS sponsors, and sponsors who left government service may have been approving CACs. Overall, CAC life-cycle weaknesses pose a

potential national security risk that may result in unauthorized access to DoD resources, installations, and sensitive information worldwide. DoD OIG is conducting a separate audit to review the controls over Common Access Cards in Southwest Asia.

Internal Controls Over Army General Fund, Cash and Other Monetary Assets Held Outside of the Continental United States

(D-2009-003, ISSUED OCTOBER 9, 2008)

Security plans and physical controls over Cash and Other Monetary Assets (COMA) were adequate. Semiannual security reviews were performed, Statement of Accountability documents were determined to be accurate (except as noted in the findings), and observed cash counts agreed with cash balances reported on the Statement of Accountability. However, some Army and Defense Finance and Accounting Service internal controls over COMA held outside of the continental United States were not effective. For example, the Deputy Assistant Secretary of the Army (Financial Operations) was not able to provide a verifiable detailed listing of the universe of COMA reported on the Army General Fund balance sheet. In addition, the Deputy Disbursing Officers in Afghanistan did not record disbursements and collections on a timely basis and the June 30, 2007 balance sheet COMA line was overstated by approximately \$114 million. DoD OIG also found that the Army General Fund balance sheet misclassified some line items as COMA. Therefore, the Army General Fund Balance Sheet was overstated by more than \$206 million as of June 30, 2007. Lastly, DoD OIG found that the

Army disbursing offices using the Deployable Disbursing System misclassified more than \$266 million in contingency cash as funds with agents or Limited Depository Accounts. DoD OIG is conducting a second audit to further review controls over COMA in Southwest Asia.

Ongoing Audits

Information Operations Contracts in Iraq

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

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

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.

Resource Consultants Incorporated Task Orders Supporting the Logistics Civil Augmentation Program III

(PROJECT NO. D2009-D000AS-0061.000, INITIATED DECEMBER 4, 2008)

DoD OIG is reviewing the award and administration of the Resource Consultants Incorporated task orders in support of the Logistics Civil Augmentation Program III. The objective is to determine whether the task orders are consistent with federal and DoD acquisition and contracting policy, specifically in the areas of competition and inherently governmental functions.

DoD's Use of Time and Materials Contracts

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

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

Counter Radio-Controlled Improvised Explosive Device Electronic Warfare Program

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

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

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

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

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

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

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

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

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

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

Based on DoD OIG observations during audit fieldwork under the originally announced project (D2007-D000FD-0198.000), they determined an additional project was required to separately discuss relevant issues identified during our fieldwork. Accordingly, under the original project number, DoD OIG is addressing the transfer of funds to the Foreign Military Sales (FMS) Trust Fund and the collection of administrative fees from these funds. Under the second announced project (D2007-D000FD-0198.001), DoD OIG will sustain the originally announced overall audit objective to determine whether the funds appropriated for the security, reconstruction, and assistance of Afghanistan and Iraq and processed through the FMS Trust Fund,

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

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

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

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

Using System Threat Assessments in the Acquisition of Tactical Wheeled Vehicles

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

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

for selected tactical wheeled vehicles, including system capability documents, test plans, and contract statements of work, in response to the threats identified in current system threat assessments.

Defense Contract Management Agency Acquisition Workforce for Southwest Asia

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

DoD OIG is determining Defense Contract Management Agency (DCMA) requirements to support Southwest Asia (SWA) contracting operations and the 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. They will also evaluate compliance with applicable laws and regulations as they relate to the audit objective.

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

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

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

FY 2008 audit reports and determine the trends indicated by that information.

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

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

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

Central Issue Facilities

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

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

Transition Planning for the Logistics Civil Augmentation Program IV Contract

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

DoD OIG is determining whether the Army properly planned for the transition from the

Logistics Civil Augmentation Program III contract to the Logistics Civil Augmentation Program IV contract.

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

(PROJECT NO. D2008-D00SPO-0271.000, INITIATED AUGUST 19, 2008)

DoD OIG is assessing DoD management oversight of night vision devices (NVDs) in Iraq. Specifically, DoD OIG will determine whether the accountability, control, and physical security over the distribution of night vision devices provided to the security forces of Iraq are adequate, including: (1) contracting and procurement; (2) transportation and storage; (3) U.S. issuance procedures to the security forces of Iraq; and (4) support provided by the security forces of Iraq. The NVD assessment team, led by an Assistant Inspector General, deployed to Iraq from October-November, 2008. The team provided 15 preliminary observations and recommendations to the Commander, Multi-National Force-Iraq and the Commander, Multi-National Security Transition Command-Iraq. A draft report is under development with a final report projected to be released in March 2009.

DoD Testing Requirements for Body Armor

(PROJECT NO. D2008-D000JA-0263.000, INITIATED AUGUST 14, 2008)

DoD OIG is performing this audit in response to a congressional request. They are evaluating ballistic testing requirements for body armor components. The objective is to review whether test criteria for contract number W91CRB-

04-D-0040 were in accordance with applicable standards. In addition, DoD OIG will review First Article Test criteria for other contracts reviewed as part of DoD OIG Audit Report No. D-2008-067 DoD Procurement Policy for Body Armor, March 31, 2008. This audit will be performed in coordination with DoD OIG Audit Project No. D2008-D000CD-0256.000, Research on DoD Body Armor Contracts.

Assessment Research on Wounded Warrior Management Processes

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

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

Research on DoD Body Armor Contracts
(PROJECT NO. D2008-D000CD-0256.000,
INITIATED AUGUST 7, 2008)

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

Potable and Non-Potable Water in Iraq Update

(PROJECT NO. D2008-D000JC-0258.000,
INITIATED AUGUST 5, 2008)

DoD OIG is performing this audit in response to a congressional request. The objective is to determine whether the current processes for providing safe potable and non-potable water to U.S. forces in Iraq are adequate. DoD OIG is also reviewing the implementation of recommendations made during our previous audit on potable and non-potable water (Report No. D-2008-060).

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

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

DoD OIG is determining whether the Department of the Air Force military payroll disbursed in support of the Global War on Terror is paid in accordance with established laws and

regulations. Specifically, DoD OIG will review DoD military pay disbursements to determine whether U.S. Air Force military personnel on Active Duty status are paid accurately and timely.

Contracts Supporting the DoD Counter Narcoterrorism Program

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

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

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

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

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

Rapid Acquisition and Fielding of Materiel Solutions Within the Navy

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

DoD OIG is evaluating the overall management of the Navy's processes for rapidly acquiring and fielding materiel solutions to meet urgent needs in support of the Global War on Terror and to ensure safe operation of naval forces. Specifically, they will evaluate the effectiveness of Navy

procedures for identifying and validating urgent capability needs, contracting for and acquiring materiel solutions to meet those needs, and complying with DoD requirements and acquisition policies once materiel solutions are fielded.

Logistics Support for the United States Special Operations Command

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

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

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

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

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

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

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

DoD OIG is determining whether contract terms for health care provided by military treatment facilities to contractors in Southwest Asia are

adequately addressed and whether controls for billing and collecting payment from contractors for health care provided by military treatment facilities in Southwest Asia are adequate.

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

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

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

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

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

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

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

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

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

The Army Procurements for the High Mobility Multipurpose Wheeled Vehicles

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

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

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

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

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

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

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

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

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

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

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

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

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

As a result of initial research, DoD OIG reannounced the Audit of Defense Logistics Agency Contracts for Combat Vehicle Parts in Support of the Global War on Terror, May 20, 2008, to specify a more detailed focus area. The new audit, “Contracts for Spare Parts for

Vehicle-mounted Small Arms in Support of the Global War on Terror,” was announced August 14, 2008. DoD OIG is determining whether DoD organizations used appropriate and effective contracting procedures to provide customers with the vehicle-mounted small arms spare parts needed to support the Global War on Terror. DoD OIG reannounced the project during the 4th quarter of FY 2008.

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

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

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

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

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

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

Air Force Contract Augmentation Program in Southwest Asia

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

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

Review of Contracting Actions Relating to the Electrocution Death of SSG Ryan Maseth

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

On January 2, 2008, SSG Ryan D. Maseth was electrocuted while showering in his Iraqi-built quarters in the Radwaniyah Palace Complex in Baghdad. Congressional interest led to a request from the Deputy Under Secretary of Defense for Acquisition and Technology for us to conduct a review of the relevant management, contracting, and maintenance actions prior and subsequent to the incident. Following a July 30, 2008 hearing by the House Government Oversight and Reform Committee, the team expanded the scope of the review to include a review of the command actions, investigation case files, and safety mishap investigations of eight additional electrocution deaths in Iraq. We published an interim response on July 29, 2008, and plan to complete the review in October 2008.

Organic Ship Utilization in Support of the Global War on Terror

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

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

Acquisition of Ballistic Glass for the High Mobility Multipurpose Wheeled Vehicle

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

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

Class III Fuel Procurement and Distribution in Southwest Asia

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

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

War Reserve Materiel Contract

(PROJECT NO. D2008-D000CK-0161.000, INITIATED FEBRUARY 26, 2008)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(PROJECT NO. D2008-D000FI-0083.000, INITIATED DECEMBER 27, 2007)

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

Defense Emergency Response Fund for the Global War on Terror

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

The objective is to review whether the Defense Emergency Response Fund is used as intended, and whether the use of the funds complies with the Office of Management and Budget guidance. DoD OIG will also determine whether DoD has the ability to track the use of the Defense Emergency Response Fund.

Medical Equipment Used To Support Operations in Southwest Asia

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

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

Expeditionary Fire Support System and Internally Transportable Vehicle Programs

(PROJECT NO. D2008-D000AB-0091.000, INITIATED NOVEMBER 27, 2007)

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

Contract Audit Follow-Up Review Related to Iraq Reconstruction Activities

(PROJECT NO. D2008-DIPoAI-0086.000, INITIATED NOVEMBER 8, 2007)

The objective of this review is to determine if the contracting officers' actions on audits of contractors involved in Iraq reconstruction activities were timely and effective in accordance with DoD Directive 7640.2, Policy for Follow-up on Contract Audit Reports. DoD OIG issued their draft report on September 30, 2008, taking exception to various Defense Contract Management Agency (DCMA) actions on two audits of reported cost accounting standard noncompliances and one audit of reported accounting system deficiencies. In FY 2009, DoD OIG plans to issue a separate report on the equitable adjustment claim and all other actions that DCMA took in response to incurred cost audits of contractors involved in Iraq reconstruction activities.

Audit of the Management of Signals Intelligence Counterterrorism Analysts

(PROJECT NO. D2007-DINT01-0092.003, INITIATED AUGUST 31, 2007)

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

Internal Controls and Data Reliability in the Deployable Disbursing System

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

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

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

(PROJECT NO. D2007-D000LG-0228.000, INITIATED AUGUST 6, 2007)

The objective is to review the Golden Sentry Program, which monitors how foreign

governments use U.S. defense articles and services, to determine whether the program records and controls transfers of sensitive arms effectively.

Procurement and Delivery of Joint Service Armor Protected Vehicles

(PROJECT NO. D2007-D000CK-0230.000, INITIATED JULY 13, 2007)

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

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

(PROJECT NO. D2007-D000FD-0198.000, INITIATED JUNE 19, 2007)

Based on DoD OIG's observations during their audit fieldwork, they determined an additional audit project was required to separately discuss relevant issues identified during their fieldwork. Accordingly, under the original audit project number, they are addressing the transfer of funds to the FMS Trust Fund and the collection of administrative fees from

these funds. In the second announced project (D2007-D000FD-0198.001), they 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, they have reduced their 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.

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

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

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

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

(PROJECT NO. D2007-DINT01-0092.001, INITIATED JUNE 14, 2007)

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

Marine Corps Management of the Recovery and Reset Programs

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

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

Hiring Practices Used To Staff the Iraqi Provisional Authorities

(PROJECT NO. D2007-D000LC-0051.000, INITIATED DECEMBER 14, 2006)

The objective is to evaluate the hiring practices that DoD used to staff personnel to the provisional authorities supporting the Iraq government from April 2003 to June 2004. Specifically,

the audit will determine the process DoD used to assign personnel to the Office of Reconstruction and Humanitarian Assistance and the Coalition Provisional Authority in Iraq.

DoD Use of GWOT Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation

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

DoD OIG is evaluating the adequacy of DoD financial controls over use of GWOT supplemental funding provided for procurement and research, development, test, and evaluation. DoD OIG is also determining whether the funds were placed on contracts and used for purposes stipulated in the congressionally-approved GWOT supplemental funding. DoD OIG began the audit during the 4th Quarter of FY 2006 and expects to issue a series of reports beginning in the 3rd Quarter of FY 2007. The final report on Air Force use of GWOT supplemental funds was issued on November 21, 2007.

Department of State Office of Inspector General

Completed Audits

The Department of State Office of Inspector General (DoS OIG) completed two audits related to Iraq for the quarter ending December 31, 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 (08MERO3004, ISSUED DECEMBER 13, 2008)

The objectives were to review the current status of implementing recommendations from the Kennedy Report by the three WPPS contractors in Iraq (Blackwater, DynCorp International, and Triple Canopy); analyze what recommendations, if any, have not been implemented; and review and evaluate the Department's tracking of the implementation and effectiveness of the Kennedy Report recommendations.

Key findings are that DoS and Embassy Baghdad actions have improved the protection practices of the security contractors, enhanced communication and coordination with coalition military forces and the Government of Iraq, and increased contractor accountability. DoS and Embassy Baghdad have successfully completed 11 of the Panel's recommendations, are in the process of implementing 4, and are awaiting actions by third parties to complete an additional 3. Changes in security practices have resulted in a more professional security operation and the curtailment of overly aggressive actions by movement security teams toward Iraqi civilians.

Despite improvements, DoS faces numerous challenges:

- Insufficient numbers of special agents to accompany all protection movements and meet Ambassador's mandate for increased embassy engagement with Iraqi officials
- Completion of a Status of Forces Agreement

impacting the terms under which U.S. Government personnel and private security contractors are to operate

- An Iraqi public opposed to the use of private security contractors
- The possibility that a primary security contractor will not receive a license to continue operating in Iraq
- Curtailment and increased costs of private security contractors if immunity from Iraqi prosecution is lifted

Review of Procurement Competition: New Embassy Compound Baghdad (07AUD3034, ISSUED DECEMBER 2008)

The objectives were to determine whether the NEC contracts were awarded competitively and whether sole-source awards were justified.

Ongoing Audits

Embassy Baghdad Transition Plan (DoD Downsizing)

(09MERO3002, INITIATED NOVEMBER 21, 2008)

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

Role, Staffing, and Effectiveness of the Regional Embassy Offices (REO) in Iraq

(09MERO3003, INITIATED NOVEMBER 21, 2008)

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

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

(09-ISP-3014, INITIATED SEPTEMBER 2008)

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

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

(08AUD3023, INITIATED JULY 2008)

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

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

(08MERO3003, INITIATED JUNE 2008)

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

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

(08MERO3005, INITIATED JUNE 2008)

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

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

(08MERO3006, INITIATED JUNE 2008)

The objectives are to the requirements and provisions of the contract; objectives of the contracts and what indicators have been established to

measure performance; and how the Department administered the contract to oversee Triple Canopy's performance. This review is in the draft report stage.

Joint Review of Blackwater Contract for Worldwide Personal Protective Services

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

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

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

Completed Audits

This quarter, the USAID Office of Inspector General (USAID OIG) issued one performance audit related to Iraq reconstruction. In addition, USAID OIG issued five financial audits covering \$190 million in costs incurred under USAID contracts and cooperative agreements, which were performed for USAID OIG by DCAA. These five audits identified questioned costs totaling \$752,657. Eleven other financial audits are in process.

Audit of USAID/Iraq's National Capacity Development Program

(REPORT NO. E-267-09-001-P, ISSUED NOVEMBER 25, 2008)

USAID/Iraq is implementing the National

Capacity Development Program to assist the Government of Iraq in improving operations, management, and policy formulation. The audit was conducted to determine if the program is achieving intended results and the impact of those results. The audit determined for the 20 results indicators reviewed, targets were met for 14 indicators but were not met for 4 indicators. For the two remaining indicators, data were of poor quality and could not be relied on.

Overall, the audit found that there were no indicators to measure improvement in the delivery of core services by Iraqi ministries—the program's overall goal. Furthermore, a key Iraqi ministry had not prepared a capacity development plan, response rates of post-training surveys were too low to ensure validity of survey results, and the measurement of scholarships needed to reflect the number of scholarships actually being utilized rather than the number of scholarships awarded. The report recommends developing performance indicators to measure the ability of Iraqi ministries to deliver core services, developing a capacity development plan for the Ministry of Oil, implementing a plan to increase the response rate for surveys, and adding an indicator to measure the number of scholarships being utilized.

Ongoing Audits

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

(INITIATED 4Q/FY 2008)

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

Audit of USAID/Iraq's Economic Governance Program II

(INITIATED 4Q/FY 2008)

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

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

(INITIATED 4Q/FY 2008)

The objective is to evaluate if USAID/Iraq managed its contracts and grant agreements with implementing partners such that they

provide adequate oversight over private security contractors.

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

TABLE L.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	20	10
Other Special Requested Audits (2)	63	10	59
Incurred Cost (3)	78	4	133
Labor Timekeeping (4)	40	14	40
Internal Controls (5)	26	5	64
Preaward Accounting Survey (6)	4	1	4
Purchase Existence and Consumption (7)	12	7	29
Cost Accounting Standards (8)	44	4	72
Other (9)	45	8	101
Total	378	73	512

Notes:

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

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. This section shows both the Iraq-related audits closed during FY 2008 and the audits closed and still open in FY 2009 (as of December 31, 2008).

U.S. Army Audit Agency

As of December 31, 2008, USAAA had one auditor working in Southwest Asia (in Iraq). By January 31, 2009, USAAA will resume a more typical staffing profile in Southwest Asia, with 18 deployed auditors, including 11 in Iraq, 4 in Afghanistan, and 3 in Kuwait.

Completed Audits

Time Sensitive Issue—Excess Theater-Provided Equipment Disposition Request Process

(AUDIT REPORT A-2009-0023-ALM, ISSUED DECEMBER 16, 2008)

This report provides details of an issue that needed immediate management attention. It was issued as part of the ongoing audit of automatic reset induction items-retrograde (project number A-2008-ALM-0312.000). The report

is classified “For Official Use Only” (FOUO). Command took prompt actions during the audit to implement the recommended corrective action. Command's actions should help ensure the timely retrograde of unserviceable and excess theater equipment from Iraq, through Kuwait, to depot repair sites in the United States.

Ongoing Audits

Sensitive Items Accountability and Control, Abu Ghraib (Iraq)

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

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

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

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

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

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

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

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

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

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

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

Unit Training on Defeat Improvised Explosive Devices (IEDs)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Housing Contracts - Area Support Group (ASG) - Kuwait

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

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

Body Armor Testing

(PROJECT CODE A-2008-ALA-0640.000, INITIATED JUNE 24, 2008)

This audit is being performed in the continental United States (CONUS). This audit will determine if body armor developed meets Army requirements at the production decision and if the test and evaluation process during the production phase ensures body armor meets field requirements.

Assessing Future Base Budget Requirements (Audit Control Point)

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

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

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

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

This audit is being performed in the continental United States (CONUS). This review will determine if the centralized Defense Base Act (DBA) insurance program is cost effective. It will also determine; if competition increased for contracts outside the continental United States due to the centralized DBA insurance program; if awareness of DBA insurance requirements increased as a result of the centralized DBA insurance program and; if risk pooling effectively spread risk under the centralized DBA insurance program.

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

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

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

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

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

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

Sustainment of Left Behind Equipment

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

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

Automatic Reset Items-Depot

*(PROJECT CODE A-2008-ALM-0312.000,
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 was effectively supporting equipment requirements in the Army Force Generation (ARFORGEN) model.

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

*(PROJECT CODE A-2008-ALA-0498.000,
INITIATED MAY 12, 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 - Manning Program Evaluation Group (PEG)

(PROJECT CODE A-2008-FFM-0549.000, INITIATED APRIL 16, 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.

Advanced Training for Explosive Ordnance Disposal Soldiers

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

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

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

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

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

Government Property Provided to Contractors - Kuwait Base Operations

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

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

Follow Up of Offline Purchases

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

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

Army Authorized Acquisition Objective (AAO) Process

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

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

Directorate of Logistics (DOL) Workload Supporting Reset

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

This audit is being performed in the continental United States (CONUS). This audit will

determine if the Army Garrison has an adequate process in place to identify and meet field-level reset requirements in support of the Army Force Generation (ARFORGEN) model.

Management of the Prepositioned Fleet at Combat Training Centers

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

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

Automatic Reset Items - Retrograde

(PROJECT CODE A-2008-ALM-0312.000, INITIATED FEBRUARY 8, 2008)

This audit is being performed in the continental United States (CONUS). This audit will determine if Automatic Reset Induction effectively supports equipment requirements in the Army Force Generation (ARFORGEN) model.

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

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

This audit is being performed in Iraq. This audit determines if contract requirements are correctly identified and resulted in acquisitions that met the needs of the Army. It also determines if processes and procedures, staffing,

and training are sufficient to maximize the delivery of construction work in Iraq and if the TransAtlantic Program Center (TAC) reach-back program was operating effectively and efficiently.

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

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

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

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

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

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

Property Book Unit Supply Enhanced, 10th Mountain Division

(PROJECT CODE A-2008-ALR-0360.000, INITIATED JANUARY 28, 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, 3 Infantry Division (ID)

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

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

Property Book Unit Supply Enhanced, I Corps

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

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

Army Reserve Premobilization Training

(PROJECT CODE A-2008-FFS-0101.000, INITIATED JANUARY 6, 2008)

This audit is being performed in the continental United States (CONUS). The audit will determine if pre-mobilization training requirements are adequately identified and executed for the Army Reserve. It will also determine if all necessary unit and individual training requirements are completed prior to mobilization and if training requirements are maximized at pre-mobilization in order to minimize post-mobilization training requirements.

National Guard Premobilization Training

(PROJECT CODE A-2008-FFS-0353.000, INITIATED JANUARY 6, 2008)

This audit is being performed in the continental United States (CONUS). The audit will determine if pre-mobilization training requirements are adequately identified and executed for the Army National Guard. It will also determine if all necessary unit and individual training requirements are completed prior to mobilization and if training requirements are maximized at pre-mobilization in order to minimize post-mobilization training requirements.

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

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

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

Property Book Unit Supply Enhanced (Audit Control Point)

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

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

Army Foreign Language Program - Contracting

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

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

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

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

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

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

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

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

Retrograde Operations in Southwest Asia - Kuwait (Rear Support)

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

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

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

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

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

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

(PROJECT CODE A-2007-ALL-0859.000, INITIATED JUNE 18, 2007)

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

Retrograde Operations in Southwest Asia - Kuwait

(PROJECT CODE A-2007-ALL-0858.000, INITIATED JUNE 9, 2007)

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

Contracts for Reset

(PROJECT CODE A-2007-ALM-0306.000, INITIATED APRIL 10, 2007)

This audit is being performed in the continental United States (CONUS). It will determine if the Army has adequate oversight of field-level reset requirements to effectively plan for contract maintenance support.

Establishing Rates for Shipping Containers

(PROJECT CODE A-2007-ALR-0259.001, INITIATED MARCH 1, 2007)

This audit is being performed in the continental United States (CONUS). It will determine if the customer billing rates were based on appropriate costs for break-bulk and container shipments.

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

(PROJECT CODE A-2007-ALR-0259.002, INITIATED MARCH 1, 2007)

This audit is being performed in the continental United States (CONUS). It will determine if the container detention charges, relating to the Global War on Terrorism, are billed to the responsible activity.

Field Level Reset Requirements - Army National Guard

(PROJECT CODE A-2007-ALM-0306.002, INITIATED FEBRUARY 18, 2007)

This audit is being performed in the continental United States (CONUS). This audit will determine if the Army National Guard Headquarters has adequate oversight of field level reset requirements to effectively and efficiently plan for maintenance support. It will also determine if the States has adequate oversight of field level reset resources to effectively reset and return equipment to National Guard units.

Management of Shipping Containers in Southwest Asia - Afghanistan

(PROJECT CODE A-2007-ALL-0081.005, INITIATED FEBRUARY 6, 2007)

This audit is being performed in Afghanistan. It will determine if the Army maintained visibility over shipping containers to, within, and from the Southwest Asia theater of operations.

Body Armor Requirements

*(PROJECT CODE A-2007-FFD-0067.000,
INITIATED JANUARY 8, 2007)*

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

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

*(Project Code A-2007-ALL-0329-000,
INITIATED OCTOBER 26, 2006)*

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

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

*(PROJECT CODE A-2007-ALL-0212.001,
INITIATED OCTOBER 1, 2006)*

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

Management of Shipping Containers in Southwest Asia - Summary

*(PROJECT CODE A-2007-ALL-0081.000,
INITIATED SEPTEMBER 6, 2006)*

This report will summarize audits performed in Iraq, Afghanistan, and Kuwait. It will determine if the Army maintained visibility over shipping containers to, within, and from the Southwest Asia theater of operations.

Retrograde Operations in Southwest Asia - Iraq

*(PROJECT CODE A-2006-ALL-0397.000,
INITIATED JUNE 26, 2006)*

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

Government Accountability Office***Completed Reports******Unmanned Aircraft Systems: Additional Actions Needed to Improve Management and Integration of DoD Efforts to Support Warfighter Needs***

(GAO-09-175, ISSUED NOVEMBER 14, 2008)

Over the past several years, DoD has undertaken several initiatives to improve the management and operational use of Unmanned Aircraft Systems (UAS), including establishing new

entities and initiating several studies to determine UAS needs, but its approach lacks key elements of an overarching organizational framework needed to fully integrate efforts, sustain progress, and resolve challenges.

- DoD has increased management attention on UAS and commenced at least seven separate initiatives since September 2006 to address challenges presented by the rapid integration of UAS into the military services' force structure, yet no single office or entity, supported by an implementation team, is accountable for integrating these key management efforts.
- DoD has not defined the roles, responsibilities, and relationships among the various UAS-related organizations to provide for effective communication of efforts within DoD and among external stakeholders.
- DoD has not developed a comprehensive and integrated strategic plan to align departmental and service efforts to improve the management and operational use of UAS with long-term implementation goals, priorities, time lines, and other departmental planning efforts.

In the absence of an approach that establishes clear accountability and a strategic plan to guide UAS development and investment decisions, DoD will continue to be challenged to fully integrate departmental and service efforts to resolve problems in the management and operational use of UAS.

Contingency Contracting: DoD, State, and USAID Contracts and Contractor Personnel in Iraq and Afghanistan

(GAO-09-19, ISSUED OCTOBER 1, 2008)

For fiscal year 2007 and the first half of fiscal year 2008, DoD, DoS, and USAID reported to GAO that they obligated at least \$33.9 billion on almost 57,000 contracts for efforts such as construction, capacity building, security, and a range of support services for U.S. forces and other government personnel in Iraq and Afghanistan. Complete and reliable data were not available for GAO to determine the total number of contractor personnel who worked on DoD, DoS, and USAID contracts in Iraq and Afghanistan.

- According to DoD's quarterly census, there were 197,718 contractor personnel working on its contracts in Iraq and Afghanistan as of April 2008. However, DoD did not routinely evaluate the data for accuracy and the number of local nationals working on contracts may be underreported. Neither DoS nor USAID had systems in place during GAO's review period to track the number of contractor personnel.
- According to DoD and DoS officials, information on killed and wounded contractor personnel was not systematically tracked, which left them unable to provide reliable or complete data. While USAID could not provide specifics on its contractor personnel, USAID informed GAO that 206 individuals working on its projects, including contractor personnel, had been killed or injured in Iraq and Afghanistan during GAO's review period.
- Based on data provided by Labor, there were

455 reports received of contractors killed in Iraq and Afghanistan during the period of GAO's review and 15,787 reports of injuries. However, there may be additional contractor deaths or injuries that were not reported to Labor.

- In July 2008, the three agencies signed an MOU in which they agreed to use a DoD database to collect and maintain information on contracts and contractor personnel in Iraq and Afghanistan. According to DoD officials, as the agencies work together to implement the MOU, the agencies' ability to report on the number and value of contracts and the number of contractor personnel should improve.

Ongoing Audits

Iraq Transition Policy Paper

(PROJECT NUMBER 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?

Foreign Military Sales and Other U.S.-Iraq Cost Sharing Arrangements

(PROJECT NUMBER NOT REPORTED, INITIATED OCTOBER 2008)

This report will assess Iraqi cost sharing arrangements with the United States by identifying the:

- Goals and objectives the United States has established for shifting defense and reconstruction costs to the Iraqi government
- Mechanisms the United States has in place to facilitate cost sharing with Iraq for its defense and reconstruction expenses, including FMS, Iraq Security Forces Fund (ISFF), Commander's Emergency Response Program-Iraq (CERP-I), and section 604 programs, as well as U.S. efforts to have Iraq assume U.S.-funded contracts (e.g., Sons of Iraq and others)
- Status of those U.S. initiatives supporting Iraq's efforts to assume a greater share of defense and reconstruction costs
- Additional defense and reconstruction costs, if any, the United States could transfer to the Iraqi government over the next three to five years

- Iraq's budget surplus, how much has it contributed to its own defense and reconstruction costs, and the factors affecting its ability to assume a greater share of these costs

Contracting in Iraq and Afghanistan

(PROJECT NUMBER 120790, INITIATED NOVEMBER 20, 2008)

The report will address the following:

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

Readiness of the Army Active/Reserve Component Forces

(PROJECT NUMBER 351237, INITIATED SEPTEMBER 2008)

The report will address the following:

- What are the current readiness, the factors affecting readiness, and the plans to address any readiness issues?
- To what extent has the Army been able to prepare and use its reserve component forces for the primary wartime missions for which the units were organized or designed?

- To what extent has the Army been able to prepare and use its reserve component forces for non-traditional operational missions?
- To what extent are factors such as mobilization and deployment laws, goals, and policies impacting the Army's ability to train and employ reserve component units for ongoing combat and non-combat missions?

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

(PROJECT NUMBER 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?

V-22 Osprey Cost, Performance, Future Risks, and Challenges

(PROJECT NO. 120746, INITIATED JULY 10, 2008)

In development since 1986, the V-22 aircraft program has been cancelled, then restarted, and experienced multiple crashes, but recently completed its first operational deployment.

- What is the current estimate of cost, schedule,

and quantity for the program, and how do these estimates compare with original estimates?

- Has the current V-22 design demonstrated that it has met its key performance parameters and other critical requirements?
- What key testing, safety, and production quality issues remain open, and to what extent do they affect the V-22's ability to conduct its planned missions?
- How is the V-22 performing in theater, especially regarding mission capability rates and logistics burden?

Incentives, Compensation, and Medical Care for Deployed Federal Civilians

(PROJECT NO. 351166, INITIATED FEBRUARY 2008)

With the ongoing military operations in Afghanistan and Iraq, DoD has grown increasingly reliant on its federal civilian workforce to support contingency operations. In addition, other federal civilian agencies have deployed their employees to these nations to assist, for example, with rebuilding efforts. These are the key questions:

- How do incentives, compensation, and medical care policies for selected federal agencies that send federal civilian employees to Iraq or Afghanistan compare and differ?
- To what extent have federal agencies applied these policies to ensure that federal civilian employees have received the compensation and medical care afforded them by current policies?
- What are federal civilians' perspectives on

incentives and disincentives for deployment to Iraq and Afghanistan?

Two Capacity Building Programs in Iraq Funded by Economic Support Funds

(PROJECT NO. 320587, INITIATED MARCH 2008)

From fiscal years 2006 to 2008, the Congress appropriated over \$3 billion for the Economic Support Fund for Iraq, including funding to support the Provincial Reconstruction and Development Councils (PRDC) and the National Capacity Development (NCD) programs.

- Do PRDC's management controls support the program objective of building the capacity of provincial governments?
- Do NCD management controls support the objective of improving the capabilities of national ministries to develop budgets and programs?
- What are U.S. efforts to ensure the Iraqi government is committed to sustaining PRDC and NCD efforts?

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

(PROJECT NO. 351155, INITIATED JANUARY 2008)

As of September 2008, the Congress had provided about \$807 billion to DoD for the Global War on Terror (GWOT). GAO's objectives on this engagement are to:

- Examine and evaluate data in selected GWOT cost-reporting categories to determine how components are following DoD guidance in

identifying and reporting GWOT obligations, and the extent of internal controls for GWOT cost reporting.

- Assess the outlook of DoD's FY 2008 funding and reported obligations for GWOT and how this might impact the potential requirements for FY 2009 GWOT funding.
- Assess DoD's efforts to move GWOT funding into the base budget request.

Iraqi Security Forces and the Transfer of Security Responsibilities

(PROJECT NO. 320557, INITIATED DECEMBER 2007)

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

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

U.S. and International Assistance to Iraqi Refugees

(PROJECT NUMBER NOT AVAILABLE, INITIATED JULY 2008)

According to the UN, more than two million Iraqis may be displaced in neighboring

countries, with the vast majority residing in Syria and Jordan. The magnitude of refugees and internally displaced Iraqis represents a growing humanitarian crisis and is potentially destabilizing to Iraq and neighboring countries.

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

U.S. and International Assistance to Internally Displaced Persons (IDPs) in Iraq

(PROJECT NUMBER NOT AVAILABLE, INITIATED DECEMBER 2008)

According to the UN, about 2 million Iraqis may be displaced within Iraq. The magnitude of refugees and internally displaced Iraqis represents a growing humanitarian crisis and is potentially destabilizing to Iraq and neighboring countries.

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

DoD Plans for Unmanned Aircraft

(PROJECT NO. 351096, INITIATED OCTOBER 2007)

Battlefield commanders have increased their reliance on unmanned aircraft systems (UAS) to

perform a range of missions in ongoing operations. Although DoD has experienced a high level of mission success with UAS, the dramatic increase in the demand for, and use of, these assets has posed challenges for DoD. In lieu of establishing any one component as an executive agent for UAS, DoD has convened several task forces to coordinate UAS issues. This report will answer the following key questions:

- What key departmental and service efforts are underway to improve the management and operational use of UAS?
- To what extent do DoD's efforts constitute an overarching management framework to guide and oversee UAS efforts?

Body Armor Programs and Testing

(PROJECT NO. 351076, INITIATED AUGUST 2007)

Broad public interest and a June 2007 hearing on body armor raised several issues related to the Army's testing of new solutions, current solicitations (RFPs), and other issues. These are the key questions of the project:

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

Use of Private Security Contractors in Iraq

(PROJECT NO. 351083, INITIATED AUGUST 2007)

These questions will be addressed:

- Why are private security contractors being used in Iraq instead of military or U.S. government civilian personnel?
- What is the number of private security contractor employees working in Iraq for the U.S. government and the total costs of employing these contractors?
- What process is used to ensure that contractor employees are properly trained, qualified, and vetted?
- What processes are used by contractors and the government to ensure accountability for vehicles and weapons acquired by contractors?

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?

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

Joint IED Defeat Organization (JIEDDO) Strategic Management*(PROJECT 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:

- What progress has JIEDDO made in developing its strategic plan and the critical

sub-elements needed to clearly define its mission and achieve its objectives?

- To what extent has DoD identified all department-wide IED defeat activities, and to what degree has JIEDDO led, advocated, and coordinated these activities?
- To what extent has the Office of the Secretary of Defense provided direction and oversight for JIEDDO operations and activities?

Joint IED Defeat Organization (JIEDDO) Technology Assessment Management*(PROJECT 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:

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

Joint IED Defeat Organization (JIEDDO) Processes to Coordinate Counter IED Intelligence Support*(PROJECT NO. 351016, INITIATED MARCH 2007)*

Improvised explosive devices (IEDs) are the number-one killer of U.S. troops in Iraq. In

response to this threat, DoD established the Joint IED Defeat Organization (JIEDDO) to improve the U.S. military's capabilities to defend against IED attacks. Because of concerns over JIEDDO's rapid growth in structure, scope, and funding over the past two years, the Congress directed GAO to perform a comprehensive review of JIEDDO's efforts to address IEDs.

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

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 December 31, 2008, the Department of Treasury has no plans to conduct any work in the future. As of December 31, 2008, the Department of Treasury has no auditors in Iraq and no ongoing audits related to Iraq.

Department of Commerce

During this period, the Department of Commerce did not conduct any work related to, in support of, or in Iraq. Additionally, as of December 31, 2008, the Department of Commerce has no plans to conduct any work in the future. As of December 31, 2008, the Department of Commerce has no auditors in Iraq and no ongoing audits related to Iraq.

SUMMARY OF U.S. OVERSIGHT IN IRAQ

This appendix contains a list of completed audits, reports, and testimonies on Iraq reconstruction activities released by the Special Inspector General for Iraq Reconstruction (SIGIR), as of January 30, 2009, and these agencies, as of December 31, 2008:

- Department of Defense Office of Inspector General (DoD OIG)
- Department of State Office of Inspector General (DoS OIG)
- Government Accountability Office (GAO)
- Department of Treasury Office of Inspector General (Treasury OIG)
- U.S. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

For a complete listing of this work, see Table M.1.

TABLE M.1

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D2008-DOOOIG-0141.000	12/19/2008	Report on the Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces
DoD OIG	D-2009-030	12/8/2008	Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles
DoD OIG	D-2009-027	12/8/2008	Air Force Combat Search and Rescue Helicopter
DoD OIG	D2009-006	10/20/2008	Small Arms Ammunition Fund Management in Support of the Global War on Terror
DoD OIG	D-2009-005	10/10/2008	Controls Over the Contractor Common Access Card Life Cycle
DoD OIG	D-2009-003	10/9/2008	Internal Controls Over Army General Fund, Cash and Other Monetary Assets Held Outside of the Continental United States
DoD OIG	D-2008-137	9/30/08	Controls Over the Contractor Common Access Card Life Cycle
DoD OIG	D-2008-133	9/25/08	Joint Follow-On Evaluation of the Equipment Status of Operation Iraqi Freedom Forces
DoD OIG	D-2008-135	9/29/08	Requiring Radio Frequency Identification in Contracts for Supplies
DoD OIG	D-2008-132	9/26/08	Payments for Transportation Using PowerTrack®
DoD OIG	D-2008-131	9/16/08	Security Over Radio Frequency Identification
DoD OIG	D-2008-115	8/6/08	Status of Training Vehicles for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom
DoD OIG	D-2008-086	7/18/08	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	7/3/08	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	7/3/08	Accountability of Munitions Provided to the Security Forces of Iraq
DoD OIG	IE-2008-010	7/31/08	Information Report on the Assessment of DoD Support to the Iraqi Security Forces Inspectors General
DoD OIG	D2008098	5/22/2008	Internal Controls Over Out-of-Country Payments
DoD OIG	D2008089	5/09/2008	Planning Armor Requirements for the Family of Medium Tactical Vehicles
DoD OIG	D2008078	4/09/2008	Training Requirements for U.S. Ground Forces Deploying in Support of Operation Iraqi Freedom
DoD OIG	D2006-DIP0E2-0137		DoD/Department of Veterans Affairs (VA) Inspectors General Interagency Care Transition Project
DoD OIG	2008E001	6/04/2008	Review of Matters Related to the August 28, 2005, Shooting of Reuters Journalists in Iraq
DoD OIG	08-INTEL-06	6/12/2008	Review of the U.S. Government's Relationship with the Iraqi National Congress: Phase Two- and the Relationship of the Iraqi National Congress with the Department of Defense
DoD OIG	D-2008-067	3/31/2008	DoD Procurement Policy for Body Armor
DoD OIG	D-2008-064	3/18/2008	Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract
DoD OIG	D-2008-060	3/7/2008	Potable and Non Potable Water Treatment in Iraq
DoD OIG	D-2008-059	3/6/2008	Supplemental Funds Used for Medical Support for the Global War on Terror
DoD OIG	D-2008-024	1/18/2008	Inspection Process of the Army Reset Program for Equipment for Units Returning from Operation Iraqi Freedom
DoD OIG	IE-2008-001	1/4/2008	Review of Investigative Documentation Associated with the Fatality of a U.S. Army Corporal during Convoy Operations in Iraq
DoD OIG	D-2008-033	12/28/2007	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

Continued on next page

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2008-029	12/5/2007	Request for and Use of Emergency Supplemental Funds for the Rapid Fielding Initiative
DoD OIG	D-2008-026	11/30/2007	Management of the Iraq Security Forces Fund in Southwest Asia - Phase III
DoD OIG	D-2008-027	11/21/2007	Air Force Use of Global War on Terrorism Supplemental Funding Provided for Procurement and Research, Development, Test, and Evaluation
DoD OIG	D2007-D000LA-0199.000	8/14/2007	Research Controls Over the Management of Contractors
DoD OIG	D2006-D000CK-0210.000	6/27/2007	Audit of Procurement Policy for Armored Vehicles
DoD OIG	D-2007-105	6/21/2007	U.S. Transportation Command (USTRANSCOM) Compliance with DoD Policy on the Use of Commercial Transport
DoD OIG	Not Reported	6/14/2007	Audit Research on DoD Contracts Awarded to Parsons Corporation and Its Subsidiaries
DoD OIG	D-2007-090	5/3/2007	Management of Prepositioned Munitions
DoD OIG	Not Reported	4/2/2007	Antideficiency Act Investigation of the Operation and Maintenance Appropriation Account 2142020 and 2152020
DoD OIG	D-2007-060	2/12/2007	Audit of the Management of the Iraq Security Forces Fund—Phase II
DoD OIG	D-2007-049	1/25/2007	Audit of the Equipment Status of Deployed Forces within U.S. Central Command
DoD OIG	D-2007-030	12/8/2006	Management of the Iraq Security Forces Fund in Southwest Asia—Phase I
DoD OIG	D-2007-010	11/2/2006	The Army Small Arms Program That Relates to Availability, Maintainability, and Reliability of the Small Arms to Support the Warfighter
DoD OIG	D-2007-001	10/6/2006	Information Operations Activities in Southwest Asia
DoD OIG	06-INTEL-10	8/25/2006	Review of DoD-directed Investigations of Detainee Abuse
DoD OIG	IPO2004-C005	8/25/2006	Review of Criminal Investigations of Alleged Detainee Abuse
DoD OIG	IE-2005-002	7/15/2006	Follow-up to Department of State/Department of Defense Interagency Assessment of Iraq Police Training
DoD OIG	D-2007-30	2/10/2006	Management of the Iraq Security Forces Fund in Southwest Asia
DoD OIG	D-2006-010	10/28/2005	Contract Surveillance for Service Contracts
DoD OIG	D-2005-045	5/9/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Logistics Agency
DoD OIG	D-2005-053	4/29/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Information Systems Agency
DoD OIG	D-2004-057	3/18/2004	Contracts Awarded for Coalition Provisional Authority by Defense Contracting Command—Washington

Total DoD OIG Audits = 52

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

APPENDIX M

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoS OIG	08MERO3004	12/13/2008	Review on the Implementation of Recommendations from the Report of the Secretary of State's Panel on Personal Protective Services in Iraq (commonly known as the Kennedy Report) on Personal Protective Service (WPPS) in Iraq
DoS OIG	07AUD3034	12/2008	Review of Procurement Competition: New Embassy Compound Baghdad
DoS OIG	MERO-IQO-08-01	7/2008	Status of Iraqi Special Immigrant Visa Programs
DoS OIG	MERO-IQO-08-02	7/2008	Status of U.S. Refugee Resettlement Processing for Iraqi Nationals
DoS OIG	08MERO3001	6/30/2008	U.S. Refugee Admissions Program (USRAP) for Iraq
DoS OIG	AUD/FM-07-41	9/1/2007	Audit of the National Endowment for Democracy for Fiscal Years 2003-05
DoS OIG	AUD/FM-07-41	7/1/2007	Independent Auditor's Report on the Application of Agreed-upon Procedures Related to Selected DynCorp Invoices
DoS OIG	AUD/IQO-07-20	1/30/2007	INL Iraq Police Contract (Adnan Palace)
DoS OIG	AUD/CG-07-02	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Endowment for Democracy
DoS OIG	AUD/CG-07-05	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Democratic Institute for International Affairs
DoS OIG	AUD/CG-07-03	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by International Republican Institute
DoS OIG	AUD/CG-07-04	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by the Center for International Private Enterprise, Inc.
DoS OIG	AUD/CG/06-20	3/31/2006	Independent Accountant's Report on the Application of Agreed-upon Procedures on Indirect Cost Rates Proposed by Scholastic, Inc.
DoS OIG	AUD/IQO-06-16	3/31/2006	Application of Agreed-upon Procedures of Department of State Procurement Competitions To Support Armored Vehicles in Iraq
DoS OIG	AUD/IQO-06-17	3/31/2006	Application of Agreed-upon Procedures Relating to DECO, Inc., Task Order No. SALMEC-04-F-0996
DoS OIG	ISP-IQO-06-01	10/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	04141-2005B17900005	8/1/2005	Billed Costs Under Task Orders Submitted By RONCO (Demining)
DoS OIG	IT-IQO-05-06	8/1/2005	Embassy Baghdad Communications Security Evaluation
DoS OIG	3311-2005K17900015	7/22/2005	Application of Agreed-upon Procedures To Calculate Daily Life Support Rates Under LOGCAP TO100
DoS OIG	IE-2005-002/ISP-IQO-05-72	7/15/2005	DoS/DoD Interagency Evaluation of Iraqi Police Training
DoS OIG	ISP-IQO-05-60	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	ISP-IQO-05-61	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	03311-2005D-1790009	5/1/2005	Audit of Cost-Plus Contract for Police Training
DoS OIG	IT-IQO-05-04	5/1/2005	Survey of Iraq IT Waivers
DoS OIG	AUD/IQO-05-24	3/28/2005	Agreed-upon Procedures Review of Indirect Rates and Equipment Delivery Charge Proposed by [a Department Contractor] and Review of Accounting System
DoS OIG	AUD/IQO-05-16	3/1/2005	Review of Agreed-upon Procedures for the Verification of Excessive Fuel Charges in Support of JIPTC
DoS OIG	ISP-IQO-05-57	3/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	AUD/CG-05-18	2/15/2005	Survey of Department of State's Funding for Iraq
DoS OIG	AUD/IQO-05-13	1/1/2005	Agreed-upon Procedures of Daily Direct Labor, Aerial Support Equipment and Indirect Expense Rates Proposed by Blackwater Security Consultants, Contractor's Accounting System and Timekeeping Procedures
DoS OIG	ISP-IQO-05-53	12/1/2004	Review of the Staffing of Embassy Baghdad
DoS OIG	IBO/IQO-A-05-02	10/1/2004	Review of Radio Sawa Support To Transition in Post-Saddam Iraq
DoS OIG	AUD/IQO-04-47	9/1/2004	Review of Department of State Procurement Competitions To Support the Iraqi Police Training Program
DoS OIG	AUD/IQO-04-48	9/1/2004	Review of Cashiering Operations at Embassy Baghdad
DoS OIG	AUD/CG-04-41	7/1/2004	Fact Sheet on Iraqi National Congress Support Foundation

Total DoS OIG Audits = 34

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

GAO COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
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-08-905RSU	9/26/2008	Provincial Reconstruction Teams in Iraq and Afghanistan	www.gao.gov/new.items/d08905rsu.pdf
GAO	GAO-08-1144T	9/16/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	www.gao.gov/new.items/d081144t.pdf
GAO	GAO-08-1031	8/5/2008	Stabilizing and Rebuilding Iraq: Iraqi Revenues, Expenditures, and Surplus	www.gao.gov/new.items/d081031.pdf
GAO	GAO-08-1128R	9/15/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d081128r.pdf
GAO	GAO-08-930	9/10/2008	Operation Iraqi Freedom: Actions Needed to Enhance DOD Planning for Reposturing of U.S. Forces from Iraq	www.gao.gov/new.items/d08930.pdf
GAO	GAO-08-966	7/31/2008	Rebuilding Iraq: DOD and State Department Have Improved Oversight and Coordination of Private Security Contractors in Iraq, but Further Actions Are Needed to Sustain Improvements	www.gao.gov/new.items/d08966.pdf
GAO	GAO-08-1021T	7/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Some Gains Made, Updated Strategy Needed	www.gao.gov/new.items/d081021t.pdf
GAO	GAO-08-736R	6/23/2008	Military Operations: Actions Needed To Better Guide Project Selection for Commander's Emergency Response Program and Improve Oversight in Iraq	www.gao.gov/new.items/d08736r.pdf
GAO	GAO-08-837	6/23/2008	Securing, Stabilizing, and Rebuilding Iraq: Progress Report: Gains Made, Updated Strategy Needed	www.gao.gov/new.items/d08837.pdf
GAO	GAO-08-578	5/8/2008	Interagency Contracting: Need for Improved Information and Policy Implementation at the Department of State	www.gao.gov/new.items/d08578.pdf
GAO	GAO-08-568T	3/11/2008	Stabilizing and Rebuilding Iraq: Actions Needed To Address Inadequate Accountability Over U.S. Efforts and Investments	www.gao.gov/new.items/d08568t.pdf
GAO	GAO-08-423R	1/30/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d08423r.pdf
GAO	GAO-08-316R	1/22/2008	Defense Logistics: The Army Needs To Implement an Effective Management and Oversight Plan for the Equipment Maintenance Contract in Kuwait	www.gao.gov/new.items/d08316r.pdf
GAO	GAO-08-153	1/18/2008	Iraq Reconstruction: Better Data Needed To Assess Iraq's Budget Execution	www.gao.gov/new.items/d08153.pdf
GAO	GAO-08-143R	11/30/2007	Operation Iraqi Freedom: DoD Assessment of Iraqi Security Forces' Units as Independent Not Clear Because ISF Support Capabilities Are Not Fully Developed	www.gao.gov/new.items/d08143r.pdf
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Management Risk	Not available
GAO	GAO-08-68	11/6/2007	Global War on Terrorism: DoD Needs To Take Action To Encourage Fiscal Discipline and Optimize Use of Tools Intended To Improve GWOT Cost Reporting	www.gao.gov/new.items/d0868.pdf
GAO	GAO-08-231T	10/30/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audits and Key Oversight Issues	www.gao.gov/new.items/d08231t.pdf
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Manage Risk	www.gao.gov/new.items/d07903.pdf
GAO	GAO-08-124T	10/4/2007	Stabilizing and Rebuilding Iraq: Serious Challenges Confront U.S. Efforts To Build the Capacity of Iraqi Ministries	www.gao.gov/new.items/d08124t.pdf
GAO	GAO-07-814	9/19/2007	Defense Logistics: Army and Marine Corps Cannot Be Assured That Equipment Reset Strategies Will Sustain Equipment Availability While Meeting Ongoing Operational Requirements	www.gao.gov/new.items/d07814.pdf
GAO	GAO-09-1230T	9/7/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071230t.pdf
GAO	GAO-09-1221T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071221t.pdf
GAO	GAO-09-1222T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	www.gao.gov/new.items/d071222t.pdf

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GAO COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
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/d07863.pdf
GAO	GAO-07-759	6/8/2007	Defense Acquisitions: Analysis of Processes Used To Evaluate Active Protection Systems	www.gao.gov/new.items/d07759.pdf
GAO	GAO-07-906R	5/25/2007	GAO Findings and Recommendations Regarding DoD and VA Disability Systems	www.gao.gov/new.items/d07906r.pdf
GAO	GAO-07-699	5/23/2007	Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan	www.gao.gov/new.items/d07699.pdf
GAO	GAO-07-783T	5/18/2007	Global War on Terrorism: Reported Obligations for the Department of Defense	www.gao.gov/new.items/d07783t.pdf
GAO	GAO-07-677	5/15/2007	Rebuilding Iraq: Integrated Strategic Plan Needed To Help Restore Iraq's Oil and Electricity Sectors	www.gao.gov/new.items/d07677.pdf
GAO	GAO-07-832T	5/10/2007	Defense Acquisitions: Improved Management and Oversight Needed To Better Control DoD's Acquisition of Services	www.gao.gov/new.items/d07832t.pdf
GAO	GAO-07-827T	5/9/2007	Stabilizing and Rebuilding Iraq: Coalition Support and International Donor Commitments	www.gao.gov/new.items/d07827t.pdf
GAO	GAO-07-749	5/1/2007	Military Operations: Actions Needed To Improve DoD's Stability Operations Approach and Enhance Interagency Planning	www.gao.gov/new.items/d07749.pdf
GAO	GAO-07-662R	4/27/2007	Defense Logistics: Army and Marine Corps's Individual Body Armor System Issues	www.gao.gov/new.items/d07662r.pdf
GAO	GAO-07-525T	4/23/2007	Stabilizing and Rebuilding Iraq: Conditions in Iraq Are Conducive to Fraud, Waste, and Abuse	www.gao.gov/new.items/d07525t.pdf
GAO	GAO-07-503R	3/28/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistics and Command and Control Capabilities	www.gao.gov/new.items/d07503r.pdf
GAO	GAO-07-444	3/22/2007	Operation Iraqi Freedom: DoD Should Apply Lessons Learned Concerning the Need for Security Over Conventional Munitions Storage Sites to Future Operations Planning	www.gao.gov/new.items/d07444.pdf
GAO	GAO-07-637T	3/22/2007	Stabilizing Iraq: Preliminary Observations on Budget and Management Challenges of Iraq's Security Ministries	www.gao.gov/new.items/d07637t.pdf
GAO	GAO-07-612T	3/13/2007	Stabilizing Iraq: Factors Impeding the Development of Capable Iraqi Security Forces	www.gao.gov/new.items/d07612t.pdf
GAO	GAO-07-582T	3/9/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistical Capabilities	www.gao.gov/new.items/d07582t.pdf
GAO	GAO-07-144	2/15/2007	Defense Logistics: Improved Oversight and Increased Coordination Needed To Ensure Viability of the Army's Prepositioning Strategy	www.gao.gov/new.items/d07144.pdf
GAO	GAO-07-426T	2/15/2007	Rebuilding Iraq: Reconstruction Progress Hindered by Contracting, Security, and Capacity Challenges	www.gao.gov/new.items/d07426t.pdf
GAO	GAO-07-439T	1/31/2007	Defense Logistics: Preliminary Observations on the Army's Implementation of Its Equipment Reset	www.gao.gov/new.items/d07439t.pdf
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

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-06-1094T (GAO-06-673C)	9/11/2006	Stabilizing Iraq: An Assessment of the Security Situation	www.gao.gov/new.items/d061094t.pdf
GAO	GAO-06-928R	9/5/2006	Defense Logistics: Changes to Stryker Vehicle Maintenance Support Should Identify Strategies for Addressing Implementation Challenges	www.gao.gov/new.items/d06928r.pdf
GAO	GAO-06-1132	9/1/2006	Iraq Contract Costs: DoD Consideration of Defense Contract Audit Agency's Findings	www.gao.gov/new.items/d061132.pdf
GAO	GAO-06-885T	7/18/2006	Global War on Terrorism: Observations on Funding, Costs, and Future Commitments	www.gao.gov/new.items/d06885t.pdf
GAO	GAO-06-953T	7/11/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals and Overcome Challenges	www.gao.gov/new.items/d06953t.pdf
GAO	GAO-06-788	7/1/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals	www.gao.gov/new.items/d06788.pdf
GAO	GAO-06-865T	6/13/2006	Actions Still Needed To Improve the Use of Private Security Providers	www.gao.gov/new.items/d06865t.pdf
GAO	GAO-06-274	6/1/2006	Lack of a Synchronized Approach Between the Marine Corps and Army Affected the Timely Production and Installation of Marine Corps Truck Armor	www.gao.gov/new.items/d06274.pdf
GAO	GAO-06-711T	5/2/2006	Oil for Food Program Provides Lessons for Future Sanctions and Ongoing Reform	www.gao.gov/new.items/d06711t.pdf
GAO	GAO-06-697T	4/25/2006	Rebuilding Iraq: Governance, Security, Reconstruction, and Financing Challenges	www.gao.gov/new.items/d06697t.pdf
GAO	GAO-06-330	4/1/2006	Lessons Learned from Oil for Food Program Indicate the Need To Strengthen UN Internal Controls and Oversight Activities	www.gao.gov/new.items/d06330.pdf
GAO	GAO-06-428T	2/8/2006	Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges	www.gao.gov/new.items/d06428t.pdf
GAO	GAO-07-145	12/18/2005	Military Operations: High-level DoD Action Needed To Address Long-Standing Problems with Management and Oversight of Contractors Supporting Deployed Forces	www.gao.gov/new.items/d07145.pdf
GAO	GAO-06-179T	10/18/2005	Rebuilding Iraq: Enhancing Security, Measuring Program Results, and Maintaining Infrastructure Are Necessary to Make Significant and Sustainable Progress	www.gao.gov/new.items/d06179t.pdf
GAO	GAO-05-882	9/21/2005	Global War on Terrorism: DOD Needs To Improve the Reliability of Cost Data and Provide Additional Guidance To Control Costs	www.gao.gov/new.items/d05882.pdf
GAO	GAO-05-872	9/7/2005	Rebuilding Iraq: U.S. Water and Sanitation Efforts Need Improved Measures for Assessing Impact and Sustained Resources for Maintaining Facilities	www.gao.gov/new.items/d05872.pdf
GAO	GAO-05-932R	9/7/2005	Rebuilding Iraq: U.S. Assistance for the January 2005 Elections	http://www.gao.gov/new.items/d05932r.pdf
GAO	GAO-05-775	8/11/2005	Defense Logistics: DoD Has Begun To Improve Supply Distribution Operations, but Further Actions Are Needed To Sustain These Efforts	www.gao.gov/new.items/d05775.pdf
GAO	GAO-05-737	7/28/2005	Rebuilding Iraq: Actions Needed To Improve Use of Private Security Providers	www.gao.gov/new.items/d05737.pdf
GAO	GAO-05-876	7/28/2005	Rebuilding Iraq: Status of Funding and Reconstruction	www.gao.gov/new.items/d05876.pdf
GAO	GAO-05-680R	6/27/2005	Opportunities Exist To Improve Future Comprehensive Master Plans for Changing U.S. Defense Infrastructure Overseas	www.gao.gov/new.items/d05680r.pdf
GAO	GAO-05-293	5/1/2005	Defense Management: Processes To Estimate and Track Equipment Reconstitution Costs Can Be Improved	www.gao.gov/new.items/d05293.pdf
GAO	GAO-05-280R	4/29/2005	Defense Base Act Insurance: Review Needed of Cost and Implementation Issues	www.gao.gov/new.items/d05280r.pdf
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

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APPENDIX M

GAO COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-05-346T	2/15/2005	United Nations: Oil for Food Program Audits	www.gao.gov/new.items/d05346t.pdf
GAO	GAO-05-125	2/1/2005	Military Pay: Gaps in Pay and Benefits Create Financial Hardships for Injured Army National Guard and Reserve Soldiers	www.gao.gov/new.items/d05125.pdf
GAO	GAO-05-233	2/1/2005	Progress in Implementing the Services Acquisition Reform Act (SARA)	www.gao.gov/new.items/d05233.pdf
GAO	GAO-05-79	1/1/2005	Army National Guard: Inefficient, Error-Prone Process Results in Travel Reimbursement Problems for Mobilized Soldiers	www.gao.gov/new.items/d0579.pdf
GAO	GAO-05-120	11/1/2004	Defense Health Care: Force Health Protection and Surveillance Policy Compliance Was Mixed, but Appears Better for Recent Deployments	www.gao.gov/new.items/d05120.pdf
GAO	GAO-04-1006	9/14/2004	Foreign Regimes' Assets: The U.S. Faces Challenges in Recovering Assets, But Has Mechanisms That Could Guide Future Assets	www.gao.gov/new.items/d041006.pdf
GAO	GAO-04-1031	9/1/2004	Military Personnel: DoD Needs To Address Long-term Reserve Force Availability and Related Mobilization and Demobilization Issues	www.gao.gov/new.items/d041031.pdf
GAO	GAO-04-953T	7/8/2004	United Nations: Observations on the Oil for Food Program and Areas for Further Investigation	www.gao.gov/new.items/d04953t.pdf
GAO	GAO-04-854	7/1/2004	Military Operations: DoD's Extensive Use of Logistics Support Contracts Requires Strengthened Oversight	www.gao.gov/new.items/d04854.pdf
GAO	GAO-04-915	7/1/2004	Military Operations: Fiscal Year 2004 Costs for the Global War on Terrorism Will Exceed Supplemental, Requiring DoD To Shift Funds from Other Uses	www.gao.gov/new.items/d04915.pdf
GAO	GAO-04-880T	6/16/2004	United Nations: Observations on the Oil for Food Program and Iraq's Food Security	www.gao.gov/new.items/d04880t.pdf
GAO	GAO-04-869T	6/15/2004	Contract Management: Contracting for Iraq Reconstruction and Global Logistics Support (Testimony)	www.gao.gov/new.items/d04869t.pdf
GAO	GAO-04-605	6/1/2004	Rebuilding Iraq—Fiscal Year 2003 Contract Award Procedures and Management Challenges	www.gao.gov/new.items/d004605.pdf
GAO	GAO-04-902R	6/1/2004	Rebuilding Iraq—Resource, Security, Governance, Essential Services, and Oversight Issues	www.gao.gov/new.items/d04902r.pdf
GAO	GAO-04-831R	5/27/2004	Financial Services: Post-hearing Questions Regarding Recovering Foreign Regimes' Assets	www.gao.gov/new.items/d04831r.pdf
GAO	GAO-04-746R	5/25/2004	Report on Iraq Transitional Law	www.gao.gov/new.items/d04746r.pdf
GAO	GAO-04-668	5/1/2004	Military Operations: DoD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism	www.gao.gov/new.items/d04668.pdf
GAO	GAO-04-730T	4/28/2004	United Nations: Observations on the Management and Oversight of the Oil for Food Program	www.gao.gov/new.items/d04730t.pdf
GAO	GAO-04-651T	4/7/2004	United Nations: Observations on the Oil for Food Program	www.gao.gov/new.items/d04651t.pdf
GAO	GAO-04-484	4/1/2004	Operation Iraqi Freedom: Long-standing Problems Hampering Mail Delivery Need To Be Resolved	www.gao.gov/new.items/d04484.pdf
GAO	GAO-04-559	4/1/2004	State Department Issues Affecting Iraq National Congress Support Foundation	www.gao.gov/new.items/d04559.pdf
GAO	GAO-04-562T	3/24/2004	Military Prepositioning: Observations on Army and Marine Corps Programs During Operation Iraqi Freedom and Beyond	www.gao.gov/new.items/d04562t.pdf
GAO	GAO-04-579T	3/18/2004	Recovering Iraq's Assets: Preliminary Observations on U.S. Efforts and Challenges	www.gao.gov/new.items/d04579t.pdf
GAO	GAO-04-305R	12/18/2003	Defense Logistics: Preliminary Observations on the Effectiveness of Logistics Activities during Operation Iraqi Freedom (Briefing)	www.gao.gov/new.items/d04305r.pdf
GAO	GAO-03-1088	9/1/2003	Military Operations: Fiscal Year 2003 Obligations Are Substantial, But May Result in Less Obligations Than Expected	www.gao.gov/new.items/d031088.pdf
GAO	GAO-03-792R	5/15/2003	Rebuilding Iraq	www.gao.gov/new.items/d03792r.pdf

Total GAO Audits = 109

SIGIR COMPLETED AUDITS, AS OF JANUARY 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	09-013	January 2009	Provincial Reconstruction Teams' Performance Measurement Process Has Improved
SIGIR	09-012	January 2009	The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary
SIGIR	09-011	January 2009	Opportunities to Improve Management of the Quick Response Fund
SIGIR	09-010	January 2009	Oversight of Aegis's Performance on Security Services Contracts in Iraq with the Department of Defense
SIGIR	09-009	January 2009	Full Impact of Department of Defense Program To Restart State-owned Enterprises Difficult To Estimate
SIGIR	09-008	January 2009	Cost, Outcome, and Oversight of Iraq Oil Reconstruction Contract with Kellogg Brown & Root Services, Inc.
SIGIR	09-007	October 2008	Improvements Needed in Reporting Status of Reconstruction Projects to Chief of Mission
SIGIR	09-006	October 2008	Status of Department of State Economic Support Fund Interagency Agreements With The U.S. Army Corps of Engineers in Iraq
SIGIR	09-005	October 2008	Agencies Need Improved Financial Data Reporting for Private Security Contractors
SIGIR	09-004	October 2008	Iraq Reconstruction Project Terminations Represent a Range of Actions
SIGIR	09-003	October 2008	Cost, Outcome, and Oversight of Local Governance Program Contracts With Research Triangle Institute
SIGIR	09-002	October 2008	Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue
SIGIR	09-001	October 2008	Opportunity to Enhance U.S. Democracy Building Strategy for Iraq
SIGIR	08-024	July 2008	Information on Special Department of Defense Program to Foster Economic Recovery in Iraq
SIGIR	08-023	July 2008	Anticorruption Efforts in Iraq: U.S. and Iraq Take Actions but Much Remains To Be Done
SIGIR	08-022	July 2008	Government of Iraq Increasingly Funding Iraq Security Force Infrastructure Development, but Substantial U.S. Support Remains
SIGIR	08-021	July 2008	Comprehensive Plan Needed To Guide the Future of the Iraq Reconstruction Management System
SIGIR	08-020	July 2008	Key Recurring Management Issues Identified in Audits of Iraq Reconstruction Efforts
SIGIR	08-019	July 2008	Outcome, Cost, and Oversight of the Security and Justice Contract with Parsons Delaware, Inc.
SIGIR	08-018	July 2008	Outcome, Cost, and Oversight of Water Sector Reconstruction Contract with FluorAMEC, LLC
SIGIR	08-017	April 2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed To Avoid Waste
SIGIR	08-016	April 2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
SIGIR	08-015	April 2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>
SIGIR	08-014	April 2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
SIGIR	08-013	April 2008	Interim Report on Iraq Reconstruction Contract Terminations
SIGIR	08-011	April 2008	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
SIGIR	08-012	March 2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
SIGIR	08-004	January 2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
SIGIR	08-005	January 2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
SIGIR	08-006	January 2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
SIGIR	08-007	January 2008	Efforts To Implement a Financial-Management Information System in Iraq
SIGIR	08-008	January 2008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
SIGIR	08-009	January 2008	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
SIGIR	08-010	January 2008	Outcome, Costs, and Management Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
SIGIR	08-002	October 2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition

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AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	08-003	October 2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
SIGIR	08-001	October 2007	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
SIGIR	07-010	October 2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
SIGIR	07-016	October 2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
SIGIR	07-011	October 2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
SIGIR	07-015	October 2007	Review of the Effectiveness of the Provincial Reconstruction Team Program In Iraq
SIGIR	07-008	July 2007	Fact Sheet: U.S. Government Organizations' Role and Responsibilities for Iraq Relief and Reconstruction Activities
SIGIR	07-014	July 2007	Status of the Provisional Reconstruction Team Program Expansion in Iraq
SIGIR	07-007	July 2007	Status of U.S. Government Anticorruption Efforts in Iraq
SIGIR	07-009	July 2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
SIGIR	07-003	July 2007	Review of Financial Reporting and Cost-to-complete Estimates for Iraq Relief and Reconstruction U.S.-funded Programs and Projects
SIGIR	07-004	July 2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
SIGIR	07-005	July 2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
SIGIR	07-001	June 2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
SIGIR	07-013	April 2007	Sustainment of the Advanced First Responder Network (Restricted)
SIGIR	07-006	April 2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
SIGIR	07-012	April 2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
SIGIR	07-002	April 2007	Status of the Advanced First Responder Network
SIGIR	06-029	January 2007	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support
SIGIR	06-030	January 2007	Status of Medical Equipment and Other Non-Construction Items Purchased for Primary Healthcare Centers
SIGIR	06-040	January 2007	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
SIGIR	06-042	January 2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted-Limited Distribution)
SIGIR	06-043	January 2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
SIGIR	06-044	January 2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
SIGIR	06-045	January 2007	Status of Ministerial Capacity Development in Iraq
SIGIR	06-036	January 2007	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)
SIGIR	06-039	January 2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
SIGIR	06-034	October 2006	Status of the Provincial Reconstruction Team Program in Iraq
SIGIR	06-032	October 2006	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
SIGIR	06-033	October 2006	U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
SIGIR	06-031	October 2006	Management of the Iraqi Interim Government Fund
SIGIR	06-035	October 2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings By the Logistics Civil Augmentation Program (LOGCAP) Contractor
SIGIR	06-028	October 2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
SIGIR	06-038	September 2006	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
SIGIR	06-037	September 2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)

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SIGIR COMPLETED AUDITS, AS OF JANUARY 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	06-026	July 2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
SIGIR	06-017	July 2006	Transition of Iraqi Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-019	July 2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
SIGIR	06-020	July 2006	Review of the Advanced First Responder Network
SIGIR	06-021	July 2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
SIGIR	06-023	July 2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, January Through March 2006
SIGIR	06-025	July 2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
SIGIR	06-014	July 2006	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
SIGIR	06-024	July 2006	Joint Cash Count—Iraq National Weapons Card Program
SIGIR	06-018	July 2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
SIGIR	06-007	April 2006	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-011	April 2006	Management of the Primary Healthcare Centers Construction Projects
SIGIR	06-003	April 2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	06-004	April 2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, October through December 2005
SIGIR	06-005	April 2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
SIGIR	06-008	April 2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
SIGIR	06-009	April 2006	Review of Task Force Shield Programs
SIGIR	06-010	April 2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
SIGIR	06-012	April 2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
SIGIR	06-013	April 2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq
SIGIR	06-015	April 2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
SIGIR	06-001	April 2006	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
SIGIR	06-016	April 2006	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
SIGIR	06-006	April 2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-002	February 2006	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
SIGIR	05-026	January 2006	Fact Sheet on the Use of the \$50 Million Appropriation To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	05-027	January 2006	Methodologies for Reporting Cost-To-Complete Estimates
SIGIR	05-029	January 2006	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
SIGIR	05-028	January 2006	GRD-PCO Management of the Transfer of IRRF-Funded Assets to the Iraqi Government
SIGIR	05-023	January 2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
SIGIR	05-024	January 2006	Management of the Mansuria Electrical Reconstruction Project
SIGIR	05-025	January 2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
SIGIR	05-016	October 2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy

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SIGIR COMPLETED AUDITS, AS OF JANUARY 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	05-020	October 2005	Management of the Contracts, Grant, and Micropurchases Used To Rehabilitate the Kerbala Library
SIGIR	05-015	October 2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
SIGIR	05-017	October 2005	Award Fee Process for Contractors Involved In Iraq Reconstruction
SIGIR	05-021	October 2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
SIGIR	05-022	October 2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
SIGIR	05-018	October 2005	Management of Iraq Relief and Reconstruction Fund Program: Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
SIGIR	05-014	October 2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
SIGIR	05-019	September 2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
SIGIR	05-013	September 2005	Controls over Equipment Acquired by Security Contractors
SIGIR	05-010	July 2005	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process
SIGIR	05-011	July 2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
SIGIR	05-012	July 2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management—Construction Quality Assurance
SIGIR	05-009	July 2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
SIGIR	05-006	April 2005	Control of Cash Provided to South-Central Iraq
SIGIR	05-007	April 2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
SIGIR	05-008	April 2005	Administration of Contracts Funded by the Development Fund for Iraq
SIGIR	05-005	April 2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited
SIGIR	05-004	January 2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
SIGIR	05-003	November 2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
SIGIR	05-002	October 2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
SIGIR	05-001	October 2004	Coalition Provisional Authority Control of Appropriated Funds
SIGIR	04-008	July 2004	Coalition Provisional Authority Control Over Seized and Vested Assets
SIGIR	04-004	July 2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
SIGIR	04-009	July 2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
SIGIR	04-013	July 2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
SIGIR	04-007	July 2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
SIGIR	04-011	July 2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
SIGIR	04-005	July 2004	Award of Sector Design-Build Construction Contracts
SIGIR	04-006	July 2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
SIGIR	04-001	June 2004	Coalition Provisional Authority Coordination of Donated Funds
SIGIR	04-002	June 2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
SIGIR	04-003	June 2004	Federal Deployment Center Forward Operations at the Kuwait Hilton

Total SIGIR Audits = 135

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

USAAA COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
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
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
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
USAAA	A-2008-0178-FFI	7/01/2008	Operational Purchases of Information Technology Equipment, Systems, and Services-U.S. Army Forces Command	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0178-FFI
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
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
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
USAAA	A-2008-0213-ALA	9/05/2008	Rapid Fielding Initiative--Program Executive Office Soldier, Fort Belvoir, Virginia	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0213-ALA
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
USAAA	A-2008-0179-FFI	9/25/2008	Operational Purchases of Information Technology Equipment, Purchases, and Services-Iraq and Kuwait	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0179-FFI
USAAA	A-2008-ALL-0201.002	3QR/FY 2008	CID Assist--Payments for Housing Support--Kuwait	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0201-ALL
USAAA	A-2008-ALL-0466.000	3QR/FY 2008	Follow Up of Offline Purchases	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0466-ALL
USAAA	A-2008-ALM-0313.000	3QR/FY 2008	Automatic Reset Items--Depot	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0313-ALM
USAAA	A-2008-ALM-0247.000	3QR/FY 2008	Sustainment of Left Behind Equipment	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0247-ALM
USAAA	A-2008-FFD-0098.000	3QR/FY 2008	Advanced Training for Explosive Ordnance Disposal Soldiers	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0098-FFD
USAAA	A-2008-ALL-0320.001	2Q/FY 2008	Contracting Operations at the Joint Contracting Command - Iraq/Afghanistan - Bagram	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0320-ALL
USAAA	A-2008-ALL-0319.000	2Q/FY 2008	Audit of Contracting Operations at the Joint Contracting Command - Iraq/ Afghanistan - Balad	www.aaa.army.mil/AAA/AuditRepo--Adobe/08%20REPORTS/A-2008-0319-ALL
USAAA	A-2007-FFS-0553.000	4Q/FY 2007	Accountability of Contractors on the Battlefield	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0553-FFS
USAAA	A-2008-ALL-0318.00	3/17/2008	Audit of Army Corps of Engineers Contracting Functions in Iraq	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0318-ALL
USAAA	A-2008-ALL-0204.000	3/14/2008	Audit of Government Property Provided to Contractors - Kuwait Base Operations	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0204-ALL
USAAA	A-2007-ALL-0081	9/6/2007	Management of Shipping Containers in Southwest Asia	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0145-ALL
USAAA	A-2007-ALL-0887.003	8/5/2007	Audit of Joint Contracting Command-Afghanistan	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0172-ALM
USAAA	A-2007-ALL-0887.001	7/24/2007	Audit of Joint Contracting Command-Iraq	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-016--ALM
USAAA	A-2007-ALL-0212.001	1/27/2007	Audit of LOGCAP Operations in Support of OIF-Power Generators	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0109-FFM
USAAA	A-2007-ALL-0329	10/26/2006	Audit of U.S. Army Contracting Command Southwest Asia-Kuwait	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0142-ALM

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APPENDIX M

USAAA COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2006-ALL-0397	6/26/2006	Retrograde Operations in Southwest Asia	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0120-ALM
USAAA	A-2008-0098-ALL	4/3/2008	Management of Shipping Containers in Southwest Asia - Iraq	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0098-ALL
USAAA	A-2008-0091-ALL	3/31/2008	Internal Controls Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0090-ALL	3/20/2008	Supply Activities (H-Sites), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0090-ALL%20Supply%20Activities%20(H-Sites),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2008-0077-ALL	3/20/2008	Contract Administration Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0085-ALL	3/18/2008	Class III (Bulk and Retail) Fuel Operations in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0085-ALL%20Class%20III%20(Bulk%20and%20Retail)%20Fuel%20Operations%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2008-0075-ALL	3/12/2008	Contractor-Acquired Property, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	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	Follow-Up 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	8/23/2007	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	Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0104-ALL%20Cost-Effectiveness%20of%20Transitioning%20Work%20Under%20the%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2007-0093-ALL	3/9/2007	Audit of 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	Procedures for Managing the Overaged Repairable Items List at the Tactical Wheeled Vehicle Refurbishment	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	Distribution Functions, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/schedule/ProjectProducts.asp
USAAA	A-2007-0011-ALL	11/16/2006	Nontactical Vehicle Usage in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/schedule/ProjectProducts.asp

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USAAA COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
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	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0253-ALL%20Cost-Effectiveness%20of%20Transitioning%20the%20General%20Support%20Supply%20Support%20Activity.pdf
USAAA	A-2006-0233-ALL	9/22/2006	Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	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 (Project A-2006-ALL-0264.001), Audit Report	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0158-ALL%20Class%20IX%20(Aviation)%20Warehouse%20Staffing,%20Camp%20Anaconda,%20Audit%20of%20Logistics%20Civil.pdf
USAAA	A-2006-0099-ALL	4/25/2006	Program Management in the Iraq Area of Operations—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0099-ALL%20Program%20Management%20in%20the%20Iraq%20Area%20of%20Operations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20.pdf
USAAA	A-2006-0091-ALL	4/4/2006	Theater Transportation Mission (Task Order 88)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0091-ALL%20Management%20of%20the%20Theater%20Transportation%20Mission%20(Task%20Order%2088).pdf
USAAA	A-2006-0090-ALE	3/31/2006	Follow-up Audit II of the Commander's Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0090-ALE%20Followup%20II%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund.pdf
USAAA	A-2006-0083-ALL	3/21/2006	Retrograde Operations (Task Order 87)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0083-ALL%20Retrograde%20Operations%20(Task%20Order%2087),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0081-ALL	3/17/2006	Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0081-ALL%20Unliquidated%20Obligations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0046-ALA	1/31/2006	Audit of Fund Accountability for Iraq Relief and Reconstruction Fund 2 (IRRF 2)	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0046-ALA%20Fund%20Accountability%20for%20Fiscal%20Year%202004%20Iraq%20Relief%20and%20Reconstruction%20Funds.pdf
USAAA	A-2006-0047-ALL	1/11/2006	Base Closure Process in the Iraq Area of Operations	www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0047-ALL%20Base%20Closure%20Process%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2005-0332-ALE	9/30/2005	Follow-up of Commander's Emergency Response Program (CERP) and Quick Response Fund (QRF)	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0332-ALE%20Followup%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund%20Rev.pdf
USAAA	A-2005-0194-ALA	5/26/2005	Project Management Support of Iraq Reconstruction PCO	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0194-ALA%20Program%20Management%20in%20Support%20of%20Iraq%20Reconstruction.pdf

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USAAA COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2005-0173-ALE	5/2/2005	Commanders' Emergency Response Program and Quick Response Fund	www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0173-ALE%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response.pdf
USAAA	A-2005-0078-FFG	3/2/2005	Coalition Provisional Authority Travel Procedures	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	LOGCAP 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 for LOGCAP	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 = 62

USAID OIG COMPLETED AUDITS, AS OF DECEMBER 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
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	9/26/2007	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	6/3/2007	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-267-06-002-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-267-05-005-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	Iraq's Water/Sanitation Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-004-p.pdf
USAID OIG	E-267-05-003-P	6/29/2005	Iraq's Electrical Generation Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-003-p.pdf
USAID OIG	E-267-05-002-P	2/28/2005	Audit of USAID/Iraq's Health System Strengthening Contract Activities	www.usaid.gov/oig/public/fy05rpts/e-267-05-002-p.pdf
USAID OIG	E-267-05-001-P	1/31/2005	Audit of USAID/Iraq's Community Action Program	www.usaid.gov/oig/public/fy05rpts/e-267-05-001-p.pdf
USAID OIG	A-267-05-005-P	1/6/2005	Audit of USAID's Compliance with Federal Regulations in Awarding the Contract to Kroll Security Services Inc.	www.usaid.gov/oig/public/fy05rpts/a-267-05-005-p.pdf
USAID OIG	A-000-04-004-P	9/23/2004	Audit of USAID's Compliance with Federal Regulations in Awarding Iraq Basic Education Phase II Contract	www.usaid.gov/oig/public/fy04rpts/a-000-04-004-p.pdf
USAID OIG	E-266-04-004-P	9/20/2004	Audit of USAID/Iraq's Economic Reform Program	www.usaid.gov/oig/public/fy04rpts/e-266-04-004-p.pdf
USAID OIG	E-266-04-003-P	8/6/2004	Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase II Reconstruction and Rehabilitation, Program Advisors and Oversight Contract	www.usaid.gov/oig/public/fy04rpts/e-266-04-003-p.pdf
USAID OIG	E-266-04-002-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	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

Total USAID-OIG Audits = 29