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SENATE SUBCOMMITTEES ON FEDERAL FINANCIAL MANAGEMENT,
GOVERNMENT INFORMATION, FEDERAL SERVICES AND INTERNATIONAL
SECURITY AND ON OVERSIGHT OF GOVERNMENT MANAGEMENT, THE
FEDERAL WORKFORCE, AND THE DISTRICT OF COLUMBIA

STATEMENT OF
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BEFORE THE
UNITED STATES SENATE
COMMITTEE ON HOMELAND SECURITY AND GOVERNMENTAL AFFAIRS
SUBCOMMITTEE ON FEDERAL FINANCIAL MANAGEMENT,
GOVERNMENT INFORMATION, FEDERAL SERVICES AND
INTERNATIONAL SECURITY
AND
SUBCOMMITTEE ON OVERSIGHT OF GOVERNMENT MANAGEMENT,
THE FEDERAL WORKFORCE, AND THE DISTRICT OF COLUMBIA
“IMPROVING CONTRACTING AND GOVERNMENT OVERSIGHT OF
CONTRACTORS PERFORMING WORK IN CONTINGENCY OPERATIONS”

JANUARY 24, 2008
WASHINGTON, D.C.

Chairman Carper, Chairman Akaka, Ranking Member Coburn, Ranking Member Voinovich and members of the Committee, thank you for the opportunity to discuss future actions and initiatives to improve contracting and government oversight of contractors performing work in contingency operations. SIGIR’s continuous presence in Iraq and the volume of work we have performed in response to our legislative mandate have provided us with unique insights into this complex situation. Our mandate—to promote economy, efficiency and effectiveness, and to prevent and detect waste, fraud and abuse in the administration of programs and operations supported by the Iraq reconstruction funds—gives us a broad perspective across the work of both federal agencies and international organizations involved in the reconstruction of Iraq. We have issued more than 100 audit reports as well as three lessons learned reports specifically targeting issues with contracting and procurement; program and project management; and

human capital management. It is our hope that this body of work can be used to help guide the way forward to improve future U.S. contracting activities in contingency operations. Appendices A through C list all our audits, lessons learned reports and testimony to Congress. We are currently engaged in focused contract audits that address the adequacy of contract oversight and management, vulnerabilities to fraud, waste, and abuse; and what we received for the funds expended. These audits are in response to a Congressional requirement that we conduct forensic audits. To continue our on-the-ground oversight, I am about to leave on my 19th trip to Iraq since I became Inspector General. Moreover, our next Quarterly Report to the Congress will be transmitted to the Congress on January 30th.

In July 2006, SIGIR issued a lessons learned report on contracting and procurement. This well-received report drew from our work, that of other oversight bodies looking at Iraq reconstruction; interviews with key government and non government officials, and a SIGIR forum attended by senior executives and experts from the U.S. government, industry and academia – many of whom had first-hand experience in Iraq. Since that report, our audit and inspections work has continued to identify contracting challenges and develop recommendations.

Today I would like to discuss with you three key issues:

- First, our lessons learned in contingency contracting and procurement and SIGIR recommendations which address the deficiencies identified in our reports
- Second, key congressional and executive agency initiatives taken to address contingency contracting problems, and
- Third, additional actions that the Congress may want to consider in improving oversight and management of contracts in a contingency environment

LESSONS LEARNED IN CONTRACTING AND PROCUREMENT

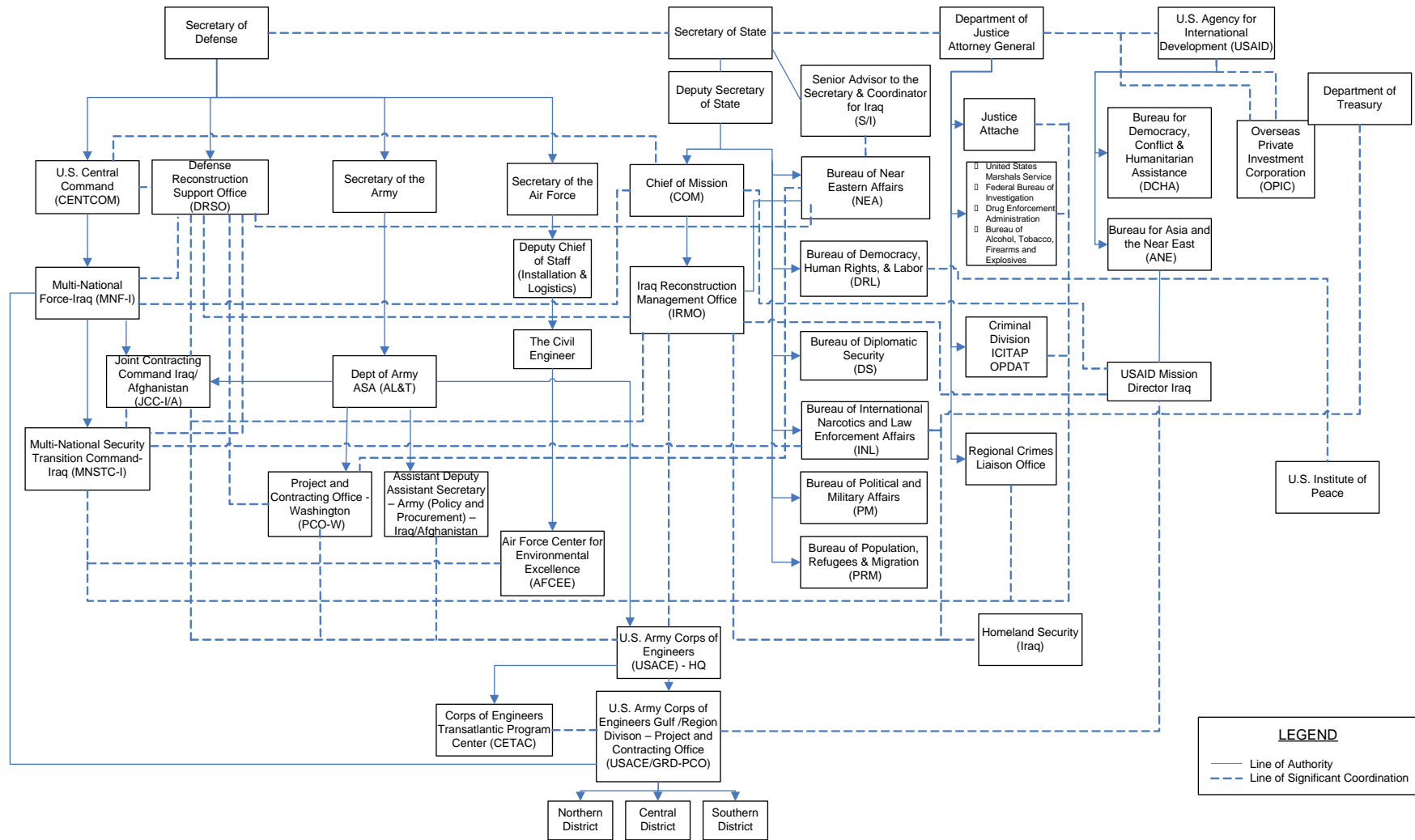
Let me start with our lessons learned report on contracting and procurement. First it is important to keep in mind that the goals of contingency contracting differ in one significant way from other government contracting: the work is done in a dangerous and ever-evolving environment. Contracting under these circumstances requires an agency's most experienced contracting and program management personnel and top level oversight to address conditions in a fast paced environment that is particularly vulnerable to waste, fraud and abuse. It also means that contractors bear a high degree of risk, and thus are more likely to perform work under cost reimbursable contracts which have to be carefully managed to ensure results.

With this premise in mind, SIGIR has identified several key lessons learned. These include the following:

Strategy and Planning

- Include contracting and procurement personnel in all planning stages for post conflict reconstruction operations. The pre-deployment interagency working groups for Iraq reconstruction did not plan adequately to include these personnel. Moreover, our subsequent work has demonstrated that program and project management staff also need to be involved in all decision making as they are ultimately responsible for ensuring that the U.S. is obtaining the goods and services it paid for.
- Clearly define, properly allocate, and effectively communicate essential contracting and procurement roles and responsibilities to all participating agencies. The failure to define contracting and procurement, as well as program and project management roles and responsibilities at the outset resulted in a fragmented system, foreclosing opportunities for collaboration and coordination on contracting and procurement. The chart below – which was based on agency submissions of their roles and missions – illustrates what is hard to characterize in any way other than a convoluted system of management in Iraq. It is clear why confusion rather than coordination abounded. For example, SIGIR determined that the Embassy, the Joint Area Support Group-Central, and the Defense Contract Management Agency were not fully aware of their respective oversight responsibilities for the KBR Logistics Civil Augmentation Program contract which provided life support services to the U.S. Chief of Mission staff in Baghdad (“Logistics Civil Augmentation Program Task Order 130: Requirements, Validation, Government Oversight and Contractor Performance”, (SIGIR-07-001, June 22, 2007). Additionally, our review of the “Management of the Primary Healthcare Construction Projects” (SIGIR-06-011, April 29, 2007) found that officials could not determine who, out of at least four different organizations involved in managing the contract, made changes to the scope of the work. Nevertheless, officials told us that it was likely that whoever did so may have made decisions without the requisite authority.

Lines of Authority and Significant, Frequent Organization Interfaces, As Reported By the Organizations



Source: “Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF Funded Reconstruction Activities” (SIGIR-07-008, July 26, 2007)

- Emphasize contracting methods that support smaller projects in the early phases of a contingency reconstruction effort. The Commander’s Emergency Response Program (CERP) and similar initiatives in Iraq proved the value of relatively small, rapidly executable projects that meet immediate local needs. Our review of the CERP (“Management of the Commanders Emergency Response Program in Iraq, (SIGIR-07-006, April 26, 2007) determined that CERP was used to undertake a variety of non-construction and construction projects to respond to urgent humanitarian and relief requirements in local communities. Military commanders report that smaller projects like those funded through the CERP contribute to community support and put local citizens to work thereby minimizing insurgent activity. These projects included, for example, repairing and reconstructing local schools, health clinics, and hospitals and water and sanitation infrastructure. As CERP has succeeded in Iraq, other funds have attempted to replicate the CERP model, for example the Department of State Quick Reaction Fund (QRF) – used by the Provincial Reconstruction Teams to fund low cost projects in the provinces.
- Generally avoid using sole-source and limited competition contracting actions. These exceptional contracting actions can be used in exceptional cases, but the emphasis must always be on full transparency in contracting and procurement. The use of sole-source and limited competition contracting in Iraq should have diminished as the program matured and previously sole-sourced limited competition contracts should have been promptly re-bid.

Policy and Process

- Establish a single set of simple contracting regulations and procedures that provide uniform direction to all contracting personnel in a contingency environment. The contracting process in Iraq suffered from a tapestry of regulations applied by diverse agencies which caused inconsistencies and inefficiencies that inhibited management and oversight. In our Lessons Learned in Contracting and Procurement report we discussed that in early 2004 there were about 20 different organizations undertaking contracting in Iraq. SIGIR also found that some entities that did not have authority – such as Iraqi Ministries – were also awarding contracts.
- Develop deployable contracting and procurement systems before mobilizing for post-conflict efforts and test them to ensure that they can be effectively implemented in contingency situations. Contracting entities in Iraq developed ad hoc operating systems and procedures, limiting efficiency and leading to inconsistent contracting documentation. SIGIR has issued numerous audits on the effects of failures in providing deployable contracting and procurement management systems. SIGIR found that although there was some effort to develop contracting policy in theater, adherence was haphazard. For example, SIGIR’s review “Management of Rapid Regional Response Program Contracts in South-Central Region” (SIGIR-05-023, January 23, 2006) found that in letting Development Fund for Iraq (DFI) contracts U.S. officials: split project requirements to keep contract awards under the \$500,000 threshold to circumvent

required reviews; issued contracts without required authorization; paid contracts in full at the time of signing and completion or project work was not verified. Further, U.S. officials could not ensure that fraud, waste and abuse did not occur because of material control weaknesses. Our report on “Management of the Contracts and Grants Used to Construct and Operate the Babylon Police Academy” (SIGIR-05-016, October 26, 2005) found similar problems in managing this specific contract.

- Definitize contracts early in the process. SIGIR Audit 06-019 found that there was a lack of clarity regarding regulatory requirements for definitization of task orders issued under contracts classified as Indefinite-Delivery/Indefinite Quantity (IDIQ). These resulted in diminished visibility and control over contractor costs by the government.
- Designate a single unified contracting entity to coordinate all contracting activity in theater. A unified contract review and approval point would help secure the maintenance of accurate information on all contracts and enhance management and oversight. A centralized supporting contract management tracking system, requiring all agencies to be a party, would allow for all contract and financial data to be presented in a uniform and consistent manner. SIGIR has reported on the difficulty in providing accurate and consistent contract information. Our report “The Evolution of the Iraq Reconstruction Management System (SIGIR-06-001, April 24, 2006) highlighted the difficulties in developing a system to track contracts using Iraq Relief and Reconstruction Funds which resulted in incomplete, inconsistent and therefore inaccurate data. DoD recently assigned this responsibility to the Joint Contracting Command Iraq/Afghanistan.
- Ensure sufficient data collection and integration before developing contract or task order requirements. The lack of good requirements data slowed progress early in the reconstruction program. The impact of the paucity of information on what contractors were to deliver was reflected in a number of our audits. Our review of the “Management of the Primary Healthcare Centers Constructions Projects (SIGIR-06-011) is illustrative in that the U.S. Government directed the contractor to build 150 healthcare centers before any sites had been identified. Additionally, in SIGIR Review of Bechtel’s Spending Under its Phase II Iraq Reconstruction Contract (SIGIR-07-009, July 27, 2007) we concluded that it was difficult to measure the relationship between requirements, costs and output/outcomes in part because requirements were not always specific and the scope of work changed over time.
- Avoid using expensive design-build contracts that have unclear requirements and are awarded on a cost-plus basis, especially for simpler projects when standard structures are needed in large numbers over a wide geographical area such as for schools and clinics. Large cost plus construction consortia may be appropriate for very extensive projects, but most projects in Iraq were smaller and could have been executed through fixed-price direct contracting. It is critical to always first assess whether requirements are clear and fixed price contracts are the more suitable and cost effective approach.
- Use operational assessment teams and audit teams to evaluate and provide suggested improvements to post-conflict reconstruction contracting processes and systems.

Oversight entities should play a consultative role (along with their evaluative role), because the rapid pace of reconstruction contingency programs cannot easily accommodate the recommendations of long-term assessments or audits. I also would add that such an early consultative mechanism could ensure that proper internal controls are in place and operating before programs begin to minimize the potential for fraud, waste and abuse.

PRINCIPAL SIGIR RECOMMENDATIONS

Building from these lessons learned the following are principal recommendations SIGIR has made to improve contingency contracting.

- Explore the creation of an enhanced Contingency Federal Acquisition Regulation (CFAR). We observed that agencies have developed agency specific regulations implementing the government wide Federal Acquisition Regulation (FAR). For example, the Army notes that the Department of State, which has unique capabilities important to expeditionary situations, has developed FAR implementing procedures that differ from DoD's.
- Pursue the institutionalization of special contracting programs such as the CERP which we noted before have unique roles in post-conflict reconstruction.
- Include contracting and program management staff at all phases of planning for contingency operations.
- Create a deployable reserve corps of contracting personnel who are trained to execute rapid relief and reconstruction contracting during contingency operations.
- Develop and implement information systems for managing contracting and procurement in contingency operations.
- Pre-compete and pre-qualify a diverse pool of contractors with expertise in specialized reconstruction areas.

KEY CONGRESSIONAL AND EXECUTIVE BRANCH INITIATIVES TO ADDRESS CONTINGENCY CONTRACTING PROBLEMS.

The Congress has and continues to take action addressing the needs of contracting in a post conflict environment. Unfortunately, we do not see the same level of action within the executive branch, especially in principal civilian agencies.

Key Congressional Actions

SIGIR notes that, the Congress has recently initiated actions to manage contracting more effectively in a contingency environment. The John Warner National Defense Authorization Act for Fiscal Year 2007 included specific actions that the Secretary of Defense must take to plan for

and manage contingency contracting. The legislation, for example, stipulated that the Secretary of Defense must develop policies and procedures for defining contingency contracting requirements, provide for better program management by identifying a deployable cadre of experts and provide training for contingency contracting among other requirements. We look forward to seeing the actions the Department of Defense has taken to address these legislative requirements.

Last fall, the Congress included in the National Defense Authorization Act for Fiscal Year 2008 an amendment submitted by Chairman Carper and Senator McCaskill which requires contracting training for personnel outside the acquisition workforce. Their amendment addresses the condition whereby many unit commanders with no contracting experience are now being called upon to oversee contracts and contractors.

Congress is also considering other legislation to address the endemic problems in contracting across agency boundaries. I note the efforts of the Committee on Homeland Security and Governmental Affairs to encourage acquisition reform throughout the government with Committee passage of the “Accountability in Government Contracting Act of 2007”. This Act addresses many of the issues SIGIR has identified by establishing a government-wide intern program to strengthen the Federal acquisition workforce, establish a contingency contracting corps to establish a cadre of experienced personnel who would deploy in response to manmade and natural contingency operations, and providing specific guidance to encourage accountability and limit waste and abuse.

Key Executive Branch Actions

Executive branch agencies have had a mixed response to the challenges faced in contingency contracting. One important initiative is the Secretary of the Army’s establishment of a commission to study Army acquisition and program management in an expeditionary environment. The Commission’s report, commonly referred to as the Gansler Report, identified a broad spectrum of systemic problems in the areas of financial management, civilian and military personnel management, training and education and doctrine, regulation and processes. For example, the Commission recommended increases in the quantity and career development of military and civilian contracting personnel and training for contracting activities in expeditionary operations. The Department of Defense has also taken actions to streamline contracting under one entity – the Joint Contracting Command Iraq/Afghanistan (JCC-I/A), and ensure coordinated clearance of all DOD contracts in Iraq through the JCC-I/A.

The Department of State and the U.S. Agency for International Development have not, however, undertaken any similar self-analyses, although our work identified that these agencies also encounter systemic personnel and oversight problems.

For example, our October 2007 report on the Department of State’s Bureau for International Narcotics and Law Enforcement Affairs (INL) management of DynCorp

International's contract for the Iraqi Police Training Program identified significant management deficiencies. We found that INL's workload increased substantially without a commensurate increase in personnel.

As a result, INL did not know specifically what it received for most of the \$1.2 billion in expenditures, and INL's lack of controls created an environment vulnerable to waste and fraud. INL has taken specific actions to improve its oversight of this contract. DoS contracting staff in INL and other bureaus point to a number of factors which impede their ability to adequately manage contracts most notably that the Department has not allocated the requisite number of full time government staff to contracting positions and hires temporary contractors, who have high attrition rates, to manage contractors.

OPTIONS FOR CONGRESSIONAL CONSIDERATION

I have noted that the Congress had taken a number of steps to improve post-conflict contracting. Moreover, the Army has initiated its own review, with the Commission on Army Acquisition issuing a report on the subject. We generally support the Commission report's recommendations and note that many of them are tied directly to areas of concern that SIGIR identified. We look forward to seeing their implementation. Nevertheless, as you have correctly maintained, management improvements and enhanced oversight are still needed. As such, we offer the following suggestions for consideration by the Congress.

We suggest that the Congress consider requiring any civilian agencies contracting in a contingency environment, most notably DoS and USAID, conduct their own Gansler-type studies to identify contracting deficiencies and corrective actions. Specifically, we suggest these studies address their contracting and program and project management requirements, the status of their efforts to hire, train and ensure the speedy deployment of contingency contracting staff, and policies and procedures to manage and oversee contracts and contractors.

Given the critical need for coordination and collaboration, we further suggest these studies also address how the agencies will work with their civilian, as well as military, counterparts in contingency operations. In this regard, I would also suggest that specific timeframes be established for identifying contracting and contract management problem areas and reporting to Congress their proposed solutions, including implementation plans with identified priorities of specific tasks and completion dates.

Let me close by thanking you for inviting me to testify and, on behalf of my colleagues, for your support of SIGIR's work. This completes my statement, and I look forward to responding to your questions.

Appendix A

SIGIR AUDIT REPORT INVENTORY

Report Number	Report Title	Date of Report
08-004	<u>Outcome, Cost, And Oversight Of Reconstruction Of Taji Military Base And Baghdad Recruiting Center</u>	15-Jan-08
08-003	<u>Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects</u>	29-Oct-07
08-002	<u>Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition</u>	30-Oct-07
08-001	<u>Interim Report on Efforts and Further Actions Needed to Implement a Financial Management System in Iraq</u>	24-Oct-07
07-016	<u>Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program</u>	23-Oct-07
07-015	<u>Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq</u>	18-Oct-07
07-014	<u>Status of the Provincial Reconstruction Team Program Expansion in Iraq</u>	25-Jul-07
07-012	<u>Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State</u>	26-Apr-07
07-011	<u>Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund</u>	23-Oct-07
07-010	<u>Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts</u>	24-Oct-07
07-009	<u>Review of Bechtel's Spending under Its Phase II Iraq Reconstruction Contract</u>	24-Jul-07
07-008	<u>Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities</u>	26-Jul-07
07-007	<u>Status of U.S. Government Anticorruption Efforts in Iraq</u>	24-Jul-07
07-006	<u>Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006</u>	26-Apr-07
07-005	<u>Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction</u>	27-Jul-07
07-004	<u>Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq</u>	25-Jul-07
07-003	<u>Cost-to-complete Reporting for Iraq Reconstruction Projects</u>	26-Jul-07
07-002	<u>Status of the Advanced First Responder Network</u>	25-Apr-07
07-001	<u>Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance</u>	22-Jun-07
06-045	<u>Status of Ministerial Capacity Development in Iraq</u>	30-Jan-07

Report Number	Report Title	Date of Report
06-044	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities	30-Jan-07
06-043	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements	30-Jan-07
06-040	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	30-Jan-07
06-039	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00	29-Jan-07
06-038	Unclassified Summary of SIGIR's Review of Efforts to Increase Iraq's Capability to Protect Its Energy Infrastructure	27-Sep-06
06-037	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF-2)	22-Sep-06
06-036	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)	29-Jan-07
06-035	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	26-Oct-06
06-034	Status of the Provincial Reconstruction Team Program in Iraq	29-Oct-06
06-033	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	28-Oct-06
06-032	Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities	28-Oct-06
06-031	Management of the Iraqi Interim Government Fund	27-Oct-06
06-030	Status of Medical Equipment and Other Non-construction Items Purchased for PHCs	30-Jan-07
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
06-028	Review of Administrative Task Orders for Iraq Reconstruction Contracts	23-Oct-06
06-026	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	28-Jul-06
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
06-024	Joint Cash Count : Iraq National Weapons Card Program	26-Jul-06
06-023	Changes in Iraq Relief and Reconstruction Fund Program Activities – January through March 2006	28-Jul-06
06-021	Joint Survey of the U.S. Embassy – Iraq's Anticorruption Program	28-Jul-06
06-020	Review of the Advanced First Responder Network	28-Jul-06
06-019	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq	28-Jul-06

Report Number	Report Title	Date of Report
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	Jul-06
06-017	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	28-Jul-06
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	29-Apr-06
06-015	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	28-Apr-06
06-013	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	28-Apr-06
06-012	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Falluja	28-Apr-06
06-011	Management of the Primary Healthcare Centers Construction Projects	29-Apr-06
06-010	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	28-Apr-06
06-009	Review of Task Force Shield Programs	28-Apr-06
06-008	Development Fund for Iraq-Cash Accountability Review: Joint Area Support Group-Central	28-Apr-06
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
06-006	Multi-National Security Transition Command-Iraq: Management of the Transfer of IRRF-funded Assets to the Iraqi Government	29-Apr-06
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
06-004	Changes in Iraq Relief and Reconstruction Fund Program Activities-October through December 2005	28-Apr-06
06-003	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	28-Apr-06
06-002	Prompt Payment Act: Analysis of Expenditures Made From the Iraq Relief and Reconstruction Fund	3-Feb-06
06-001	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	24-Apr-06
05-029	Challenges Faced in Carrying Out Iraq Relief and Reconstruction Fund Activities	26-Jan-06
05-028	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Government of Iraq 05-028	23-Jan-06
05-027	Methodologies for Reporting Cost-to-complete Estimates	27-Jan-06

Report Number	Report Title	Date of Report
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
05-025	Management of the Commander's Emergency Response Program for Fiscal Year 2005	23-Jan-06
05-024	Management of the Mansuria Electrical Reconstruction Project	23-Jan-06
05-023	Management of Rapid Regional Response Program Contracts in South-Central Iraq	23-Jan-06
05-022	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	24-Oct-05
05-021	Management of Iraq Relief and Reconstruction Fund Programs - Cost-to-Complete Estimate Reporting	24-Oct-05
05-020	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library	26-Oct-05
05-019	Attestation Engagement Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown, and Root Services, Inc.	30-Sep-05
05-018	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	21-Oct-05
05-017	Award Fee Process for Contractors Involved in Iraq Reconstruction	25-Oct-05
05-016	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	26-Oct-05
05-015	Management of Rapid Regional Response Program Grants in South-Central Iraq	26-Oct-05
05-014	Management of Commanders' Emergency Response Program for Fiscal Year 2004	13-Oct-05
05-013	Controls Over Equipment Acquired by Security Contractors	9-Sep-05
05-012	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management Construction Quality Assurance	22-Jul-05
05-011	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	26-Jul-05
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
05-009	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	8-Jul-05
05-008	Administration of Contracts Funded by the Development Fund of Iraq	30-Apr-05
05-007	Administration of Iraq Relief and Reconstruction Fund Contract Files	30-Apr-05
05-006	Control of Cash Provided to South-Central Iraq	30-Apr-05
05-005	Compliance with Contract No. W911S0-04-C-003 Awarded to Aegis Defence Services Limited	20-Apr-05
05-004	CORRECTED - Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	30-Jan-05

Report Number	Report Title	Date of Report
05-003	<u>Memorandum Report regarding audit of Task Order 0044 of the Logistics Civil Augmentation Program III Contract</u>	23-Nov-04
05-002	<u>Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait</u>	25-Oct-04
05-001	<u>Coalition Provisional Authority Control of Appropriated Funds</u>	22-Oct-04
04-013	<u>Coalition Provisional Authority's Contracting Processes Leading Up to and Including Contract Award</u>	27-Jul-04
04-011	<u>Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad</u>	26-Jul-04
04-009	<u>Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq</u>	28-Jul-04
04-008	<u>Coalition Provisional Authority Control Over Seized and Vested Assets</u>	30-Jul-04
04-007	<u>Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq</u>	26-Jul-04
04-006	<u>Corporate Governance for Contractors Performing Iraq Reconstruction Efforts</u>	21-Jul-04
04-005	<u>Award of Sector Design-Build Construction Contracts</u>	23-Jul-04
04-004	<u>Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority</u>	28-Jul-04
04-003	<u>Federal Deployment Center Forward Operations at the Kuwait Hilton</u>	25-Jun-04
04-002	<u>Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad</u>	25-Jun-04
04-001	<u>Coalition Provisional Authority Coordination of Donated Funds</u>	25-Jun-04

Appendix B

SIGIR LESSONS LEARNED INITIATIVES

Initiative	Initiative Title	Date of Initiative
Lessons Learned in Human Capital Management	Iraq Reconstruction: Lessons in Human Capital Management	January 2006
Lessons Learned in Contracting and Procurement	Iraq Reconstruction: Lessons in Contracting and Procurement	July 2006
Lessons Learned in Program and Project Management	Iraq Reconstruction: Lessons in Program and Project Management	March 2007

Appendix C

SIGIR TESTIMONIES

Report Number	Testimony Title	Date of Testimony
07-017T	Assessing an Effective Diplomatic and Development Program in Iraq: An Examination of the Diplomatic Surge (SIGIR 07-017T)	30-Oct-07
07-016T	Effectiveness of the Provincial Reconstruction Team Program in Iraq (SIGIR 07-016T)	18-Oct-07
07-015T	Assessing the State of Iraqi Corruption (SIGIR 07-015T)	4-Oct-07
07-014T	The Role of the Department of Defense in Provincial Reconstruction Teams (SIGIR 07-014T)	5-Sep-07
07-013T	The Costs of Military Operations and Reconstruction in Iraq and Afghanistan (SIGIR 07-013T)	31-Jul-07
07-012T	War Profiteering and Other Contractor Crimes Committed Overseas (SIGIR 07-012T)	19-Jun-07
07-011T	Iraq: Is Reconstruction Failing? (SIGIR 07-011T)	22-May-07
07-010T	Contracting in Iraq Reconstruction (SIGIR 07-010T)	10-May-07
07-009T	Can Iraq Pay for Its Own Reconstruction? (SIGIR 07-009T)	27-Mar-07
07-008T	SIGIR Lessons Learned: Program & Project Management (SIGIR 07-008T)	22-Mar-07
07-007T	SIGIR Investigations in Iraq (SIGIR 07-007T)	20-Mar-07
07-006T	Iraq Security Forces (SIGIR 07-006T)	9-Mar-07
07-005T	U.S. Contracting in Iraq (SIGIR 07-005T)	15-Feb-07
07-004T	Review of Iraq Reconstruction Oversight (SIGIR 07-004T)	8-Feb-07
07-003T	United States' Involvement in Iraq Reconstruction (SIGIR 07-003T)	6-Feb-07
07-001T	Review of Iraq Reconstruction (SIGIR 07-001T)	18-Jan-07
06-005T	Oversight Hearing on Reconstruction Contracting in Iraq (SIGIR 06-005T)	28-Sep-06
06-004T	Iraq Reconstruction: Lessons Learned in Contracting and Procurement (SIGIR-06-004T)	2-Aug-06
06-003T	Review of Iraq Reconstruction (SIGIR-06-003T)	8-Jun-06
06-002T	Hearing to Examine Iraq Stabilization and Reconstruction (SIGIR-06-002T)	8-Feb-06
06-001T	Hearing on Contracting Issues in Iraq (SIGIR-06-001T)	7-Feb-06
05-003T	Hearing on Iraq: Perceptions, Realities and Cost-to-Complete (SIGIR-05-003T)	18-Oct-05
05-002T	Oversight Hearing on Iraq Reconstruction (SIGIR-05-002T)	7-Sep-05
05-001T	The Development Fund for Iraq: U.S. Management of Iraq Oil Proceeds and compliance with UNSCR 1483 (SIGIR-05-001T)	21-Jun-05