

The seal of the Office of the Special Inspector General for Iraq Reconstruction is a large, circular emblem in the background. It features a central eagle with its wings spread, perched on a shield with vertical stripes. The eagle is flanked by olive branches and arrows. Above the eagle is a sunburst. The seal is surrounded by text in English and Arabic. The English text reads "INSPECTOR GENERAL" at the top and "RECONSTRUCTION" at the bottom. The Arabic text reads "مفتش العام" at the top and "إعادة إعمار العراق" at the bottom.

MANAGEMENT OF THE MANSURIA
ELECTRICAL RECONSTRUCTION
PROJECT

SIGIR-05-024
JANUARY 23, 2006



SPECIAL INSPECTOR GENERAL FOR IRAQ RECONSTRUCTION

January 23, 2006

MEMORANDUM FOR U.S. AMBASSADOR TO IRAQ
DIRECTOR, IRAQ RECONSTRUCTION MANAGEMENT
OFFICE
MISSION DIRECTOR-IRAQ, U.S. AGENCY FOR
INTERNATIONAL DEVELOPMENT

SUBJECT: Management of the Mansuria Electrical Reconstruction Project (SIGIR-05-024)

We are providing this report for your information and use. We performed the audit in accordance with our statutory duties contained in Public Law 108-106, as amended, which mandates the independent and objective conduct of audits relating to the programs and operations funded with amounts appropriated or otherwise made available to the Iraq Relief and Reconstruction Fund. Public Law 108-106, as amended, requires that we provide for the independent and objective leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of such programs and operations and to prevent and detect waste, fraud, and abuse.

This report does not contain recommendations; therefore, no written response to this report is required. We appreciate the courtesies extended to the staff. For additional information on this report, please contact Mr. Clifton E. Spruill by email at clifton.spruill@iraq.centcom.mil or at (703) 343-8817, or Mr. Larry T. Monson by email at larry.monson@iraq.centcom.mil or at (703) 343-8817. For the report distribution, see Appendix C.

A handwritten signature in black ink that reads "Stuart W. Bowen, Jr." followed by a period.

Stuart W. Bowen, Jr.
Inspector General

Special Inspector General for Iraq Reconstruction

SIGIR-05-024

January 23, 2006

Management of the Mansuria Electrical Reconstruction Project

Executive Summary

Introduction. In November 2003, the United States Congress appropriated \$18.4 billion for the Iraq Relief and Reconstruction Fund to support security, relief, rehabilitation, and reconstruction projects in post-war Iraq. One of the many projects to address reconstruction of the Iraq electricity sector was the Natural Gas Development for Power Generation Project (commonly referred to as the “Mansuria Project”).

Objectives. The overall objective of this audit was to evaluate the effectiveness of project management and the monitoring and controls exercised by administrative contracting officers. We also assessed the management control over this project by the U.S. Agency for International Development (USAID) and the Iraq Reconstruction Management Office (IRMO). Specifically, we reviewed the approval, planning, monitoring, and cancellation of the Mansuria Project.

Results. The Mansuria Project resulted from a February 2004 task order, issued by the Coalition Provisional Authority-Project Management Office (CPA-PMO), in response to a request by the Iraq Ministry of Electricity. The task order directed USAID to proceed with development and construction of electrical generation facilities in the area of Baghdad, Iraq. The approved estimated direct cost of the resulting Mansuria Project job order was \$381.3 million. The project was subsequently cancelled with the final job order direct costs currently estimated to be \$62.7 million as of December 22, 2005.

Of the projected \$62.7 million in Mansuria Project direct costs¹ USAID transferred to the Iraq Ministry of Electricity approximately \$47.9 million in combustion turbines, generators, transformers, and related items to support another project planned and funded by the Ministry; and \$2.8 million in gas line piping that could support future Ministry projects.

Although the Mansuria Project was cancelled, management actions to approve, plan, monitor, and cancel the project were generally appropriate and effective. Specifically, CPA-PMO properly issued a task order to USAID addressing a specific need identified by the Iraq Ministry of Electricity to provide electrical production to the Baghdad area. We found that USAID had implemented sufficient management controls to plan, monitor, and control the resulting Mansuria Project. Further, IRMO and USAID actions to cancel the project were supported by appropriate documentation and approved by the Government of Iraq. Consequently, this report contains no recommendations.

Management Comments. The Iraq Mission Director, U.S. Agency for International Development concurred with the audit conclusions in a draft of this report, and had no additional comments.

¹ USAID could not provide an estimate that reflected any allocation of all indirect costs and fixed-fees. Consequently, the estimates presented in this report are estimates of job order direct costs only and may not represent all costs associated with the Mansuria project.

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Management of the Mansuria Project

Background

According to National Security Presidential Directive 36, titled United States Government Operations in Iraq, the Chief of the U.S. Mission in Iraq, under guidance from the Secretary of State, is responsible for the direction, coordination, and supervision of all United States government employees, policies, and activities in country, except those under the command of an area military commander. This includes the continuous supervision and general direction of all assistance for Iraq. The Directive also creates a temporary organization within the Department of State, called the Iraq Reconstruction Management Office (IRMO), to manage the reconstruction in Iraq.

There are five implementing agencies² responsible for providing acquisition and project management support for projects funded by the Iraq Relief and Reconstruction Fund. In the case of the Mansuria Project, the implementing agency was the USAID. The USAID, under the direction of the Department of State, undertakes projects to restore Iraq's vital infrastructure in the areas of electricity, water/sewage, health care, education, communications, and transportation. As the implementing agency for the Program Management Office tasking order, USAID had primary responsibility for program management of the Mansuria Project.

USAID project management for IRRF funded projects, to include the Mansuria Project, begins with the USAID administrative contracting officer, who is in turn, supported by the USAID cognizant technical officer. In addition, USAID has a participating agency service agreement with the U.S. Army Corps of Engineers (USACE) that provides the cognizant technical officer and administrative contracting officer with architect-engineering technical advice.

The participating agency service agreement provided USACE's technical advisors to USAID for a wide range of project management support. The USACE support included estimating expertise; assistance in preparing job orders to definitize infrastructure repair; related procurement of equipment; technical review of deliverables such as cost control reporting systems; matching of resources and budgets for long-term financial sustainability; and construction oversight.

Objectives

The overall objective of this audit was to evaluate the effectiveness of project management and the monitoring and controls exercised by administrative contracting officers. We also assessed the management control over this project by the USAID and IRMO. Specifically, we reviewed the approval, planning, monitoring, and cancellation of the Mansuria Project.

² The five implementing agencies are the Department of Defense, the Department of State, the Department of the Treasury, United States Agency for International Development, and the U.S. Institute for Peace.

For a discussion of the audit scope and methodology, see Appendix A. For definitions of the acronyms used in this report, see Appendix B. For a list of the audit team members, see Appendix D.

Significant Events of the Mansuria Project

On November 6, 2003, the U.S. Congress appropriated \$18.4 billion, through Public Law 108-106, for the Iraq Relief and Reconstruction Fund (IRRF) to fund Iraq reconstruction requirements that were identified by the Coalition Provisional Authority Project Management Office (CPA-PMO)³ during the summer and fall of 2003. The CPA-PMO identified thousands of projects within various infrastructure sectors in Iraq, such as electricity, water and sewage, oil, health care, transportation, communications, and education. One of many projects resulting within the electricity sector was one requested by the Iraq Ministry of Electricity to increase electrical service to the Baghdad area. The resulting project, the Natural Gas Development for Power Generation Project, is commonly referred to as “The Mansuria Project”.

In February 2004, the CPA-PMO issued a task order⁴ directing USAID to assess, design, and build two electrical generation facilities in the area of Baghdad, Iraq. The order specified facilities to provide diesel-generated electricity using heavy fuel oil/crude oil as a fuel source and to proceed on an urgent basis. Initially, USAID was to conduct an assessment and fact-finding effort that identified candidate sites, to include the consideration of fuel availability.

The first stage assessment determined there was insufficient fuel and no fuel delivery system of any kind in the Baghdad area, especially diesel, to continue with the project. Consequently, CPA-PMO requested USAID to conduct an assessment of available natural gas fuel from the existing Mansuria gas field (located approximately 105 kilometers north-east of Baghdad) and to prepare estimates for development of a gas field to support electrical power generation. USAID authorized its prime contractor to begin a fuel and generation technology study of the Mansuria gas field.

On June 23, 2004, USAID approved the contractor to incur pre-job order costs for what eventually became the Natural Gas Development for Power Generation Project (the Mansuria Project), a “fast track” project. Fast-tracking of the project allowed various project scope elements to occur simultaneously and addressed the urgency stated in the CPA-PMO task order. Pending review and assessment of the anticipated job order scope, USAID authorized a limited scope of work and funding for pre-job order costs.

On August 10, 2004, USAID approved the issuance of Job Order 04-513, Natural Gas Development for Power Generation, (the Mansuria Project). The job order scope included various studies, initial designs, bid specification development, the acquisition of materials and equipment requiring a long lead time such as turbines, generators, transformers, and, in the case of Mansuria, gas gathering and gas treatment equipment. The rough order of magnitude estimate of direct costs for the initial work was \$78.3 million.

³ The Coalition Provisional Authority was responsible for the temporary governance of Iraq from April 2003 until June 28 2004. Thereafter, the Iraqi Interim Government assumed the authority to govern Iraq.

⁴ Task Order EG-013, Baghdad Low RPM [revolutions per minute] Diesel Generation, February 20, 2004.

On August 27, 2004, the contractor reported issuing requests for proposal for the power island centerline equipment and a gas treatment plant. In early September, construction of the pioneer camp for Mansuria began and was completed in November 2004.

On November 20, 2004, USAID issued amendment 1 to the job order. The amendment incorporated the cost of rework on the existing gas wells and the procurement and construction of the gas gathering and processing facilities, power generation facilities and switchyards. The amendment increased the rough order of magnitude estimate for the job order direct costs by \$303 million to a total of \$381.3 million.

On February 14, 2005, the Director of the Iraq Reconstruction Management Office (IRMO) directed USAID, as part of a reprogramming discussion and in full concurrence with the Iraqi Interim Government, the Iraq Ministry of Electricity, and USAID to cancel the Mansuria Project. This primarily occurred because in the summer of 2004, the Administration began a strategic review of the IRRF that led to significant program adjustments⁵. The adjustments reallocated IRRF funds between competing demands including recognition of operations and maintenance (training and spare parts) in the Electricity Sector and reallocation of funds from long-term projects, such as the Mansuria Project, to address short-term projects.

As a result, on March 31, 2005, USAID issued amendment 2 to the job order. The amendment cancelled the project with the exception of the gas turbines, generators, transformers, and gas line pipe. USAID agreed to deliver and transfer this equipment to the Iraq Ministry of Electricity. The amendment reduced the rough order of magnitude estimate by \$311.9 million to \$69.4 million.

According to IRMO officials, the Iraq Ministry of Electricity plans to install and utilize the electrical generation equipment purchased for the Mansuria Project at another site in the area of An Najaf, and will also use funds from the Ministry's 2006 and 2007 capital budget for this other project. On June 25, 2005, representatives of the Iraq Ministry of Electricity accepted receipt of two General Electric Frame 9 combustion turbines, two associated generators, related accessory equipment, and line piping. On December 28, 2005, the representatives accepted receipt of two generator step-up transformers and related materials.

On December 22, 2005, USAID received a draft amendment 3 to the job order. The proposed amendment reduced the rough order of magnitude estimate by \$6,772,041 to \$62,669,959.

Table 1 summarizes the chronology of significant events relating to the Mansuria Project.

⁵ The Secretary of State notified Congress of the re-programming actions in subsequent Section 2207 quarterly reports. Section 2207 of Public Law 108-106 requires a report to Congress every three months that updates the proposed uses of all IRRF funds on a project-by-project basis.

Table 1: Chronology of Mansuria Project

Date	Project Event
February 2004	CPA-PMO issues initial task order to USAID for power generation
March 2004	PMO amends the task order to broaden task order fuel assessment
June 2004	USAID approves pre-job order costs for fast-track project
August 2004	USAID issues the job order for the Mansuria Project and contractor begins procurement for long-lead acquisition items. Rough order of magnitude for initial work is \$78.3 million
September 2004	Contractor begins construction of the Mansuria pioneer camp
November 2004	USAID issues job order amendment 1 to include procurement and construction costs. Rough order of cost estimate increases to \$381 million
February 2005	Director of IRMO directs cancellation of the Mansuria Project because of a strategic review resulting in significant program adjustments.
March 2005	USAID issues job order amendment 2 canceling the entire project except procurement of the turbines, generators, transformers, and line pipe. Rough order of magnitude cost estimate reduced to \$69.4 million.
June 2005	Turbines and related items received and transferred to the Iraq Ministry of Electricity
December 2005	USAID receives and begins review of the job order amendment 3 request reducing rough order of magnitude cost to \$62.7 million.
December 2005	Final equipment consisting of transformers received and transferred to the Iraq Ministry of Electricity

Source: SIGIR

Amendments to Project Scope and Funding

Although the Director of IRMO cancelled the Mansuria Project due to strategic programming decisions that shifted focus from long term projects such as natural gas development for electrical generation to those that addressed immediate needs, management actions taken by CPA-PMO, IRMO, and USAID to approve, plan, monitor, and cancel the project were generally appropriate and effective.

The CPA-PMO task order addressed a project requested by the Iraq Ministry of Electricity to provide electrical production to the Baghdad area. The task order contained sufficient guidance to allow effective oversight of task order progression. For example, the task order specified six progressive stages of task order work and required specific reporting and approval for USAID’s progression from one stage to the next. The fuel assessments resulting from stage one caused PMO to appropriately modify the task order, reducing it in scope from the generation of 600MW⁶ to 340MW. Further, the PMO modification directed USAID to provide additional reporting on fuel availability prior to proceeding to full development.

⁶ A megawatt (MW) is 1 million watts of electricity.

IRMO actions were primarily associated with the eventual decision to cancel the Mansuria Project and included their actions to determine the best course of action for the equipment placed on order. IRMO determined the Iraq Ministry of Electricity's continuing need for the equipment; took actions to have the Ministry identify representatives authorized to sign for receipt of the equipment; and facilitated the transfer and shipment of the equipment to the Ministry.

USAID had implemented sufficient management controls to plan and monitor the resulting task order assessments and control the scope of the resulting job order. Specifically, both the USACE support element and the prime contractor provided weekly reports to USAID that identified progress attained, work in-progress, project challenges or issues, and projections of schedule trends and costs. For example, the weekly project reports identified significant challenges such as problems encountered in obtaining responsive bids to contract for over-drilling of the Mansuria gas wells. The project reports also presented trends that allowed for early identification of the impact of IRRF re-programming for the Mansuria Project on overall funding needs in the USAID infrastructure portfolio. In addition, all equipment purchased and contractor services obtained were within the scope of the task and job orders.

At the time of this audit, USAID was in the process of reviewing and coordination on a third draft amendment, dated December 22, 2005, to the Mansuria Project job order. The proposed amendment further reduces the rough order of magnitude estimate by \$6,772,041 to \$62,669,959.

Pending approval of the proposed third amendment, USAID managers estimate the final direct cost of the Mansuria Project at \$62,669,959. The majority of the funds already spent consisted of equipment purchases that will benefit the Iraq Ministry of Electricity's efforts to install additional electrical generation capacity (see Table 2). For example, USAID transferred approximately \$47.9 million of electrical generation equipment⁷ to the Iraq Ministry of Electricity for the Iraqi Government's planned generation project at Khor Zubayr. In addition, USAID also transferred \$2.7 million of gas line piping to the Ministry for future use.

The remaining approximately \$12.2 million⁸ included:

- construction camp trailers and associated equipment valued at approximately \$5.6 million transferred to the Ministry for its use to support construction efforts (\$5.9 million, less \$382,000 of communication equipment transferred to another USAID job order)
- \$5.4 million in Bechtel engineering support and other surveys and analyses (Items 4 and 5, Table 2)
- transferring, upon job order closeout, of as much as \$416,000 to the Mansuria Project job order reserve to the basic contract reserve
- \$382,412 of communication equipment re-used for the Daura Power Plant job order

⁷ The equipment included two 108 MW capacity combustion turbines, two generators, two step-up transformers, plus related materials.

⁸ Due to rounding, the following amounts do not total \$12.2 million.

- a study for transmissions systems model software and data set, valued at over a \$145,000, transferred to the Project and Contracting Office for a transmission line project
- procurement cancellation fees of approximately \$115,000 (Items 8 and 9, Table 2).

Table 2: USAID Estimate of Mansuria Direct Costs and Residual Benefits⁹

No	Item	Comments	Rough Order of Magnitude
1	250MW Combustion Turbine Generators (Qty 2) & Associated Ancillary Equip. including Storage, Ocean Freight and Heavy Haul and Associated Security	Handed over through USAID to the Ministry	\$45,249,266.00
2	Generator Step Up Transformers (Qty 2) including Ocean Freight and Heavy Haul and Associated Security	Handed over through USAID to the Ministry	\$2,617,000.00
3	Line Piping including Shop Inspection, Storage, Freight and Associated Security	Handed over through USAID to the Ministry	\$2,764,799.00
4	Bechtel Engineering Effort and Support	Scope Book, drawings, specifications and operating manuals handed over through USAID to the Ministry – 65 boxes	\$5,326,696.00
5	Geotech, Surveys & Water Analysis	Engineering data handed over through USAID to the Ministry – part of 65 boxes of documents	\$99,000.00
6	Study for Transmission Systems Model Software And Data Set	Study submitted to USAID then turned over to PCO to do transmission line project.	\$145,000.00
7	Camp and Telecommunication	Trailers and Equipment were turned over to the Ministry of Electricity and used in different Camp Locations after Demobilization. Telecommunication equipment (valued at \$382,412) was dismantled and re-used in another Job Order (Daura Power Plant).	\$5,937,222.00
8	Cancellation Of Unit Auxiliaries Transformers (2 each) [Procurement cancellation fee]	Engineering specifications for this equipment turned over through USAID to the Ministry.	\$50,000.00
9	Cancellation OF Distribution Control System (DCS) [Procurement cancellation fee]	Engineering specifications for this system turned over through USAID to the Ministry.	\$64,976.00
10	JO Allocated Reserve	This amount will be returned to the Contract Reserve upon the closeout of the Job Order	\$416,000.00
		Total Job order Rough Order of Magnitude as of Amendment 3 (in process)	\$62,669,959.00

Source: USAID

The following photos show some of the acquisitions made for this project that were subsequently transferred to the Iraq Ministry of Electricity.

⁹ Draft Amendment 3 to Job Order 04-513, December 22, 2005



Photo 1. This photo, taken on July 2, 2004, shows turbine and generator-related equipment and materials after Ministry of Electricity transportation to their Khor Zubayr Secure Storage Area.



Photo 2. This photo, taken June 23, 2004, shows one of the two GE Frame 9E turbines off-loading from the ship at the Iraq port of Umm Qasr.



Photo 3. This photo, taken June 24, 2005, the foreground shows the generators and turbines on storage stools while still located in the Umm Qasr port prior to the Ministry of Electricity transporting the equipment to An Najaf.



Photo 4. This photo, taken December 11, 2004, shows a portion of the secured encampment installed at the Mansuria Project site. Billeting trailers are on the left, water storage tanks on the right, construction administration and support facilities in the background; security wall in the upper right, and security/support vehicles in the foreground.

Conclusion

Overall, although the Mansuria Project was cancelled, management actions to approve, plan, monitor, and cancel the project were generally appropriate and effective. Specifically, CPA-PMO issued a task order to USAID addressing a need identified by the Iraq Ministry of Electricity to provide electrical production to the Baghdad area. Specifically, USAID established and implemented project management controls to review and approve the job order scope and estimated costs for the Mansuria Project; project schedule and cost reporting controls provided key management information on job order schedule and cost issues; and the direct costs incurred with the Mansuria Project were within the scope of the task order and subsequent job order. Further, actions taken by IRMO and USAID to cancel the Mansuria Project were appropriate when viewed in light of the Administration's strategic review that began in the summer of 2004 and the subsequent programming actions to reallocate IRRF funds and place more emphasis on short-term projects. Finally, IRMO and USAID took effective project cancellation actions that considered the continuing needs of the Iraq Ministry of Electricity to address the electrical needs of the Iraqi people.

We did not identify any needed corrective actions; consequently, this report contains no recommendations.

Management Comments. The Iraq Mission Director, U.S. Agency for International Development concurred with the audit conclusions in a draft of this report, and had no additional comments.

Appendix A. Scope and Methodology

We initiated this audit in November 2005 (Project No. SIGIR-2005-17). In the performance of the audit, we interviewed key management officials in IRMO, USAID, and the USACE element supporting USAID. In addition, we obtained and reviewed pertinent documentation associated with the Mansuria Project and the related management actions.

Specifically, in order to evaluate the USAID's planning, approval, and monitoring processes for the project as originally scoped and approved; as well as IRMO and USAID actions related to project reprogramming and cancellation, we interviewed key management personnel within IRMO, USAID, and USACE element supporting USAID. In addition, we:

- Identified USAID and USACE project cost and schedule management processes dictated in pertinent service agreements, contracts, and job orders.
- Reviewed progress reports and schedules to determine the presence of issues or events that would indicate a need for USAID project management actions and determined if USAID had taken timely and appropriate actions.
- Evaluated IRMO and USAID actions to cancel the project and reviewed selected congressionally required, Public Law 108-106, Section 2207 reports on Iraq Relief and Reconstruction issued to Congress that discussed reprogramming actions and reallocated funds to address changing priorities. We also reviewed USAID project management studies and briefings on both funding status and options to address funding shortfalls.

To determine the contractor's role in the planning, executing and eventual de-scoping and/or cancellation of the original project, we:

- Requested and received from the USAID Administrative Contracting Officer contract documentation that included the contractor's weekly project status reports, project management charts, cost and funding trend reports, and other pertinent documents relating to cost, schedule, and overall job order management.
- Reviewed these documents to determine cost and schedule progress relative to the approved scope of the Mansuria Project job order; and the resulting timeliness and effectiveness of USAID project management actions.

To determine the extent to which the equipment purchased and contractor services provided were within the project scope, we:

- Compared the USAID approved Mansuria Project job order scope with both the original and amended CPA-PMO issued task order that was the basis for the Mansuria Project.
- Reviewed equipment vendor invoices and determined whether the equipment purchases were consistent with the job order scope and traced the equipment costs to the USACE project cost reports and USAID approved payment vouchers.

To determine whether USAID, IRMO, or the Iraq Ministry of Electricity have followed through with plans to use the equipment for other productive purposes or projects, we:

- Interviewed the USAID Senior Energy Advisor and the IRMO Electricity Sector Senior Consultant and determined that the Iraq Ministry of Electricity had received and planned to use the residual equipment.
- Reviewed pertinent documentation such as the Iraq Ministry of Electricity's written designation of representatives authorized to sign for receipt of the equipment, photos of equipment delivery, and receipts signed by the designated representatives.

We conducted this audit from November 2005 through December 2005, in accordance with generally accepted government auditing standards.

Use of Computer-Processed Data. We performed this audit using data obtained from the cost reporting system developed by the USACE under the USAID-USACE participating agency service agreement. Although we did not assess the system's general or application controls, we did establish the reliability of extracted data through other means. Specifically, we compared Mansuria Project job order direct costs for procured equipment, related materials, and sub-contracted engineering design work to source documents. Our tests disclosed the data were sufficiently reliable to support the reported audit conclusions.

Prior Coverage. The USAID Inspector General issued a report in June 2005 whose scope was a broader review of 22 projects within the USAID electrical sector infrastructure area. The USAID report presented the Mansuria Project as one of two examples of the seven projects identified that did not achieve their intended outputs. The report identified the Mansuria Project as in the process of cancellation due to funding constraints imposed because of earlier efforts to reprogram IRRF funding from the power sector. The scope of the prior USAID audit differs from our audit with respect to evaluating the effectiveness of PMO, IRMO, and USAID project management actions; whether incurred direct costs were within the scope of the approved project; and project cancellation actions relative to plans to use the equipment for other productive purposes. See USAID Audit Report E-267-05-003, Audit of USAID/IRAQ's Electrical Power Sector Activities, June 29, 2005.

Appendix B. Acronyms

CPA-PMO	Coalition Provisional Authority-Program Management Office
IRMO	Iraq Reconstruction Management Office
IRRF	Iraq Relief and Reconstruction Fund
MW	Megawatt
PCO	Project and Contracting Office
PMO	Project Management Office
RPM	Revolutions per minute
SIGIR	Special Inspector General for Iraq Reconstruction
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development

Appendix C. Report Distribution

Department of State

Secretary of State

Senior Advisor to the Secretary and Coordinator for Iraq

U.S. Ambassador to Iraq

Director, Iraq Reconstruction Management Office

Inspector General, Department of State

Department of Defense

Secretary of Defense

Deputy Secretary of Defense

Director, Defense Reconstruction Support Office

Under Secretary of Defense (Comptroller)/Chief Financial Officer

Deputy Chief Financial Officer

Deputy Comptroller (Program/Budget)

Inspector General, Department of Defense

Department of the Army

Assistant Secretary of the Army for Acquisition, Logistics, and Technology

Principal Deputy to the Assistant Secretary of the Army for Acquisition,
Logistics, and Technology

Deputy Assistant Secretary of the Army (Policy and Procurement)

Director, Project and Contracting Office

Commanding General, Joint Contracting Command – Iraq/Afghanistan

Assistant Secretary of the Army for Financial Management and Comptroller

Chief of Engineers and Commander, U.S. Army Corps of Engineers

Commanding General, Gulf Region Division

Auditor General of the Army

U.S. Central Command

Commanding General, Multi-National Force – Iraq

Commanding General, Multi-National Security Transition Command – Iraq

Commander, Joint Area Support Group – Central

Other Defense Organizations

Director, Defense Contract Audit Agency

Other Federal Government Organizations

Director, Office of Management and Budget
Comptroller General of the United States
Inspector General, Department of the Treasury
Inspector General, Department of Commerce
Inspector General, Department of Health and Human Services
Inspector General, U.S. Agency for International Development
Mission Director – Iraq, U.S. Agency for International Development

Congressional Committees and Subcommittees, Chairman and Ranking Minority Member

U.S. Senate

Senate Committee on Appropriations
 Subcommittee on Defense
 Subcommittee on State, Foreign Operations and Related Programs
Senate Committee on Armed Services
Senate Committee on Foreign Relations
 Subcommittee on International Operations and Terrorism
 Subcommittee on Near Eastern and South Asian Affairs
Senate Committee on Homeland Security and Governmental Affairs
 Subcommittee on Federal Financial Management, Government Information and International Security
 Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia

U.S. House of Representatives

House Committee on Appropriations
 Subcommittee on Defense
 Subcommittee on Foreign Operations, Export Financing and Related Programs
 Subcommittee on Science, State, Justice and Commerce and Related Agencies
House Committee on Armed Services
House Committee on Government Reform
 Subcommittee on Management, Finance and Accountability
 Subcommittee on National Security, Emerging Threats and International Relations
House Committee on International Relations
 Subcommittee on Middle East and Central Asia

Appendix D. Audit Team Members

This audit report was prepared and the audit work was conducted under the direction of Joseph T. McDermott, the Assistant Inspector General for Auditing, Office of the Special Inspector General for Iraq Reconstruction. The staff members who contributed to the report include:

Clifton Spruill

Larry Monson