

DETAILED SUMMARY OF OTHER AGENCY OVERSIGHT

This appendix provides summaries of the audits listed in Section 6. All information provided is current, as of June 30, 2011.

Defense Contract Audit Agency

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

In addition to DCAA's involvement in the negotiation and award of contracts, significant resources are also dedicated to overseeing the allowability,

allocability, and reasonableness of incurred and billed costs. Procedures that govern the costs incurred in-country are also tested through reviews of contractor timekeeping, subcontract management, and cash management/disbursement.

Finally, to ensure that adequate internal controls are in place regarding the contractor's policies and procedures, DCAA performs audits associated with critical internal control systems, with an emphasis on estimating, subcontract management, and billing systems.

DCAA plans and performs work on a fiscal year basis. Table F.1 shows both the Iraq-related audits closed during FY 2010 and the audits closed and still open in FY 2011 (as of June 30, 2011).

TABLE F.1
DCAA AUDITS RELATED TO IRAQ, FOR FY 2010 AND FY 2011

DESCRIPTION OF AUDIT AREA	FY 2010	FY 2011	
	CLOSED	CLOSED	OPEN
Price Proposals (1)	105	41	10
Other Special Requested Audits (2)	38	12	44
Incurred Cost (3)	47	21	308
Labor Timekeeping (4)	29	9	40
Internal Controls (5)	32	14	81
Pre-award Accounting Survey (6)	8	9	2
Purchase Existence and Consumption (7)	5	5	26
Cost Accounting Standards (8)	48	26	93
Other (9)	26	7	71
Total	338	144	675

Note:

1. Price Proposals—Audits of price proposals submitted by contractors in connection with the award, modification, or repricing of government contracts or subcontracts
2. Other Special Requested Audits—Audit assistance provided in response to special requests from the contracting community based on identified risks
3. Incurred Cost—Audits of costs charged to government contracts to determine whether they are allowable, allocable, and reasonable
4. Labor Timekeeping—Audits to determine if the contractor consistently complies with established timekeeping system policies and procedures for recording labor costs
5. Internal Controls—Audits of contractor internal control systems relating to the accounting and billing of costs under government contracts
6. Pre-award Accounting Survey—Pre-award 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

TABLE F.2
DCIS INVESTIGATIONS

INVESTIGATIVE STATUS	PROCUREMENT FRAUD	PUBLIC CORRUPTION	THEFT/TECH PROTECT/OTHER	TOTAL
Open	10	30	7	47
Closed	6	13	2	21
Totals	16	43	9	68

Defense Criminal Investigative Service

As of June 2011, two Defense Criminal Investigative Service (DCIS) special agents are deployed to Kuwait, one special agent is deployed to Iraq, and nine are deployed to Afghanistan to conduct fraud and corruption investigations. Additionally, one administrative support assistant is deployed to Iraq to support investigative activity throughout Southwest Asia. DCIS personnel are deployed on a rotational basis, serving terms of between three and six months in Southwest Asia.

DCIS is an active participant in the International Contract Corruption Task Force (ICCTF), and one headquarters program manager is assigned to the ICCTF's Joint Operations Center to deconflict investigations conducted by the ICCTF's nine member agencies, which includes SIGIR. Through its field and headquarters management structure, DCIS monitors fraud, corruption, and DoD spending throughout Southwest Asia and allocates investigative resources accordingly. In addition to conducting investigations, DCIS special agents in Iraq, Kuwait, and Afghanistan are actively engaged in outreach activities, such as providing fraud awareness briefings to DoD and contractor personnel, to promote the identification of fraud and corruption.

As background, DCIS began deploying special agents to Iraq in May 2003. As of June 2011, DCIS has deployed a total of 41 personnel to Iraq.

Open Cases

DCIS currently has 47 open investigations being worked jointly with SIGIR, including four projects. No cases or projects were closed during this period.

Department of Defense Office of Inspector General

DoD continues to face many challenges in executing its Overseas Contingency Operations (OCO). The Department of Defense Office of Inspector General (DoD OIG) has identified priorities based on those challenges and high-risks and has responded by expanding coverage of OCO operations and its presence in Southwest Asia. Matching the Department's current Southwest Asia operational tempo and focus, DoD OIG's primary oversight focus is operations in Afghanistan while maintaining the necessary oversight in Iraq and its remaining operations. As the Department continues its OCO, such as Operations New Dawn and Enduring Freedom, DoD OIG plans to stay focused on issues important to accomplish the mission and ensure that the Department makes efficient use of its resources to support the warfighter.

The DoD OIG-led Southwest Asia Joint Planning Group coordinates and deconflicts federal and DoD OCO-related oversight activities. The Group held its seventeenth meeting in May 2011.

Completed Oversight Reports

Contracts Supporting Base Operations in Kuwait Need Stronger Management and Administration

(D-2011-078, ISSUED JUNE 30, 2011)

Army Contracting Command-Rock Island officials did not implement quality contracting processes before awarding the Kuwait Base Operations and Security Support Services, Supply Support Activity, and Ammunition Supply Point contracts. Specifically, Army Contracting Command officials did not implement a recurring process to validate contract requirements, establish fixed prices to control costs, or implement adequate property accountability. This occurred because Army Contracting Command officials did not properly plan for the transition to the Kuwait Base Operations and Security Support Services, Supply Support Activity, and Ammunition Supply Point contracts. Army Contracting Command officials should implement improvements for validating performance requirements, establishing fixed prices, and implementing property accountability to avoid problems, such as unplanned cost growth and weak accountability for DoD assets.

Incomplete Contract Files for Southwest Asia Task Orders on the Warfighter Field Operations Customer Support Contract

(D-2011-066, ISSUED JUNE 1, 2011)

The Program Executive Office for Simulation, Training, and Instrumentation (PEO STRI) contracting officials lacked required documentation, such as prenegotiation objective memoranda and price negotiation memoranda, essential to providing accountability and transparency in the Warfighter FOCUS contract files. PEO STRI contracting officials did not implement internal controls that required procuring contracting officers to maintain a complete history of the contract as a basis for making informed decisions during the acquisition process and did not have internal controls that required centralized and integrated program and

contract files. As a result, DoD OIG was unable to perform an audit on subcontracting related to work in a contingency environment for this contract. Additionally, DoD OIG was unable to verify that PEO STRI contracting personnel negotiated a reasonable price for approximately \$94.3 million in acquired supplies and services supporting the following three training efforts awarded on task orders 022 and 122 of the Warfighter FOCUS contract.

Excess Inventory and Contract Pricing Problems Jeopardize the Army Contract with Boeing to Support Corpus Christi Army Depot

(D-2011-061, ISSUED MAY 3, 2011)

The report is for official use only.

Consistent Use of Supply Support Activities Could Increase Efficiency of Equipment Drawdown from Iraq

(D-2011-056, ISSUED APRIL 14, 2011)

Although the two Supply Support Activities and Central Receiving Shipping Points DoD OIG visited were effectively managing the disposition process to ensure the timely accountability, visibility, redistribution, and security of equipment leaving Iraq, DoD activities bypassed the Supply Support Activities and shipped their equipment directly to the Theater Redistribution Center (TRC) at Camp Arifjan, Kuwait. For example, during a 3-month period, the two Supply Support Activities shipped 81 containers to the TRC, while DoD activities shipped 272 containers directly to the TRC. This occurred because U.S. Forces-Iraq officials did not establish procedures to preclude Movement Control Teams from authorizing DoD activities to ship equipment directly to the TRC. As a result, DoD activities delayed redistribution and reduced content visibility when they bypassed Supply Support Activities. Lack of content visibility increased the risk of injury from inappropriately packed weapons and hazardous material. For example, TRC officials provided documentation identifying that during a period of about 60 days, DoD incurred work

stoppage at the TRC of about 2,670 hours at a cost of \$85,000.

Army Commercial Vendor Services Offices in Iraq Noncompliant with Internal Revenue Service Reporting Requirements

(D-2011-059, ISSUED APRIL 8, 2011)

Of 14,699 payments, Army Commercial Vendor Services (CVS) personnel incorrectly coded domestic contractors as foreign in Computerized Accounts Payable System-Clipper (CAPS-C) for an estimated 316 payments totaling an estimated \$351.92 million, and may have incorrectly coded domestic contractors as foreign in CAPS-C for an estimated 5,054 payments totaling an estimated \$248.66 million. This occurred because Defense Finance and Accounting Service and Army financial management officials did not establish standard operating procedures for coding contractor domain status. In addition, Army financial management officials did not adequately train Army CVS personnel to code contractor domain status. As a result, Army CVS personnel did not take action to file Federal information returns with the IRS for an estimated \$351.92 million of incorrectly coded contractor payments and an estimated \$248.66 million of potentially incorrectly coded contractor payments.

Army CVS personnel coded some contractors as domestic for 394 payments in CAPS-C; however, Army CVS offices did not file the federal information returns or send the CAPS-C tax file to the DFAS Tax Office. This occurred because the DoD FMR did not include all reporting requirements for Federal information returns that federal laws specify. In addition, Army financial management officials did not have SOPs for filing federal information returns. As a result, Army CVS offices did not comply with federal laws for filing federal information returns.

Ongoing Oversight Activities

Theater-Provided Equipment Refurbishment Program for Tactical Wheeled Vehicles

(PROJECT NO. D2011-D000JA-0212.000, INITIATED APRIL 25, 2011)

DoD OIG is determining whether DoD is effectively executing the Theater-Provided Equipment Refurbishment Program for tactical wheeled vehicles in Kuwait. Specifically, DoD OIG will determine whether DoD is providing appropriate contract oversight to ensure that tactical wheeled vehicles receive the necessary repairs and maintenance, and repair parts are utilized efficiently.

Assessment of the DoD Establishment of the Office of Security Cooperation-Iraq

(PROJECT NO. D2011-D00SPO-0203.000, INITIATED MARCH 25, 2011)

DoD OIG is assessing the progress made by DoD toward establishing the Office of Security Cooperation-Iraq. Specifically, DoD OIG will assess the execution of the plan to transition authority, personnel, and equipment for the OSC-I from DoD to the Chief of Mission. In addition, DoD OIG will assess the sufficiency of the OSC-I to carry out its mission to support the development of the Iraqi Security Force capability.

DoD Countermine and Improvised Explosive Device Defeat Systems Contracts - Vehicle Optics Sensor System

(PROJECT NO. D2011-D000AB-0156.000, INITIATED MARCH 11, 2011).

DoD OIG is determining whether the Joint Improvised Explosive Device Defeat Organization and Army procurement efforts for the Vehicle Optics Sensor System, used on RG-31 and Joint Explosive Ordnance Disposal Rapid Response Vehicles in Iraq and Afghanistan, were developed, contracted, and managed in accordance with Federal and Defense acquisition regulations. This audit is one in a series of audits DoD OIG is performing to determine whether DoD procurement efforts for

countermine and improvised explosive device defeat systems used in Iraq and Afghanistan were developed, awarded, and managed in accordance with federal and Defense acquisition regulations.

Contracting for Force Protection for U.S. Installations in Iraq

(PROJECT NO. D2011-D000JB-0098.000, INITIATED DECEMBER 8, 2010)

DoD OIG is determining whether DoD is adequately administering and overseeing private security contracts in Iraq in response to the drawdown of U.S. forces. Specifically, DoD OIG plans to evaluate support requirements in contracts and related security control measures and procedures for access to U.S. military installations in Iraq.

Follow-up of Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia

(PROJECT NO. D2011-D000LF-0041.000, INITIATED NOVEMBER 2, 2010)

DoD OIG is performing this follow-up audit at the request of the former Commander, U.S. Central Command. DoD OIG is determining whether DoD is taking adequate action in billing contractors for health care provided at military treatment facilities in Southwest Asia as identified in DoD OIG Report No. D-2009-078, "Health Care Provided by Military Treatment Facilities to Contractors in Southwest Asia."

Contractor Logistics Support Contract for Stryker Vehicles with General Dynamics Land Systems

(PROJECT NO. D2011-D000CH-0032.000, INITIATED OCTOBER 19, 2010)

DoD OIG is reannouncing the Audit of Material Purchases Made Through Partnership Agreements at Anniston Army Depot (D2010-D000CE-0190.000) to focus the audit on the contractor logistics support contract for Stryker vehicles. The revised audit objective is to evaluate the effectiveness of the contractor logistics support

sustainment strategy for Stryker vehicles. Specifically, DoD OIG plans to review contract funding procedures, contract type, performance metrics, contractor billings, and controls over government property that is being managed by the contractor.

Controls and Processes Pertaining to the Defense Logistics Agency's Procurement Automated Contract Evaluation System

(D2010-D000LD-0264.000, INITIATED AUGUST 30, 2010)

DoD OIG is determining whether the Defense Logistics Agency (DLA) supply centers awarded contracts through the Procurement Automated Contract Evaluation System (PACE) to suppliers who offered the best value, determine whether DLA has a process to validate that prices were fair and reasonable, and determine whether the supply centers uniformly applied the controls and rules governing PACE awards.

Special Operations Forces Plans for the Drawdown and Reset of Property in Iraq

(PROJECT NO. D2010-D000JA-0241.000, INITIATED JULY 21, 2010)

DoD OIG is evaluating the Special Operations Forces' plans for the drawdown and reset of assets in Iraq. This includes ensuring a process exists for the proper transfer, reset, or disposal of assets. Specifically, DoD OIG will determine whether the Special Operations Forces drawdown plan defines clear roles, responsibilities, and lines of reporting; addresses issues including property accountability, visibility, reset, and return; and sets realistic milestones for the initiation and completion of drawdown and reset activities.

Assessment of DoD Wounded Warrior Matters

(PROJECT NO. D2010-D00SPO-0209.000, INITIATED APRIL 16, 2010)

DoD OIG is performing this assessment in response to a congressional request (Rep. Jones-NC)

to conduct, a systematic review of DoD Wounded Warrior programs. DoD OIG will conduct this review, with a focus on traumatic brain injury (TBI) and Post Traumatic Stress Disorder (PTSD). Additional assessments may be generated as issues arise. Report SPO-2011-004, issued March 17, 2011, addresses wounded warrior matters at Fort Sam Houston.

DoD Countermine and Improvised Explosive Device Defeat Systems Interrogation Arm
(PROJECT NO. D2010-D000AE-0139.000, INITIATED JANUARY 29, 2010)

This audit is the continuation of the audit initiated under D2009-D000AE-0102.000, “DoD Countermine and Improvised Explosive Device Defeat Systems Contracts,” announced on December 9, 2008. The overall audit objective is to determine whether DoD procurement efforts for countermine and improvised explosive device defeat systems used in Iraq and Afghanistan were developed, awarded, and managed in accordance with Federal and Defense acquisition regulations. Specifically, DoD OIG plans to determine whether the Joint Improvised Explosive Device Defeat Organization and Army procurement efforts for the interrogation arm used on Husky and RG-31 vehicles in Iraq and Afghanistan were developed, contracted, and managed in accordance with Federal and Defense acquisition regulations.

Material Purchases Made Through the Partnership Agreement with Sikorsky Aircraft Corporation at Corpus Christi Army Depot

(PROJECT NO. D2010-D000CH-0077.001, INITIATED NOVEMBER 18, 2009)

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

Controls Over the Accountability and Disposition of Government Furnished Property in Iraq

(PROJECT NO. D2009-D000JB-0307.000, INITIATED SEPTEMBER 16, 2009)

DoD OIG is conducting this audit in response to a U.S. Central Command request to focus oversight on asset accountability to ensure that U.S. funded assets are properly accounted for and that there is a process for the proper transfer, reset, or disposal of assets. The objective is to determine whether DoD has adequate controls over Government-furnished property as it prepares to drawdown forces from Iraq. Specifically, DoD OIG is determining whether DoD properly accounted for government-furnished property, whether policies and procedures exist for the proper transfer, reset, or disposal of government-furnished property, and whether those policies and procedures are being executed adequately. A series of reports is planned. Report D-2010-088 addresses controls over the accountability and disposition of government furnished property in Iraq. The second report will address property accountability within CENTCOM Contracting Command contracts.

Review of Army Response to Sodium Dichromate Exposure at Qarmat Ali Iraq—Part II

(PROJECT NO. D2009-DIPOE3-0306.000, INITIATED SEPTEMBER 11, 2009)

DoD OIG plans to review the U.S. Army’s actions regarding the exposure of personnel to sodium dichromate at the Qarmat Ali water injection facility in 2003. The review is being conducted in response to a request from seven members of the United States Senate’s Democratic Policy Committee questioning efforts of the U.S. Army and contractors to protect the safety and health of government and contractor personnel at this site. Part I of this project, Report SPO-2010-006, addresses the evaluation of efforts to identify, contact, and provide access to care for personnel.

U.S. Government Efforts to Transition the Security Assistance Mission Supporting the Government of Iraq from Department of Defense Authority to Department of State Authority

(PROJECT NO. D2009-D00SPO-0287.000, INITIATED AUGUST 11, 2009)

DoD OIG plans to determine whether (1) U.S. government goals, objectives, plans, and guidance are issued and operative for the transition of the Iraqi Security Assistance Mission from Department of Defense authority to an office of security cooperation under Department of State authority and (2) ongoing U.S. efforts to provide security assistance to the Government of Iraq are adversely impacted by the drawdown plans of U.S. Forces-Iraq and the implementation of those plans.

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

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

DoD OIG plans to determine whether the Marine Corps accurately reported FY 2008 costs related to the Global War on Terror. DoD OIG is reviewing whether Marine Corps documentation substantiates operation and maintenance obligations processed through the Standard Accounting, Budgeting and Reporting System.

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

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

DoD OIG is determining whether the deployment of the Standard Procurement System (to include the Standard Procurement System-Contingency configuration) in the Joint Contracting Command Iraq/Afghanistan, was properly planned and executed. A series of reports is planned. DoD OIG issued Report No. D-2010-050, a classified report,

on May 21, 2010, regarding the Standard Procurement System Synchronization Utility.

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 mine resistant ambush protected vehicle program and contracting officials are adequately supporting mine resistant ambush protected vehicle maintenance requirements and appropriately awarding and administering maintenance contracts. A series of reports is planned. Report No. D-2011-036, issued February 3, 2011, addresses competition for instructor services for the Mine Resistant Ambush Protected Vehicle Program. DoD OIG issued Report No. D-2010-050, a classified report, on May 21, 2010, regarding the government oversight of field service representative and instructor services in support of the Mine Resistant Ambush Protected Vehicle Program.

DoD Body Armor Contracts

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

DoD OIG is examining the contracts and contracting process for body armor and related test facilities. Specific objectives include evaluating the background and qualifications of the contractors, the criteria for awarding the contracts, the quality assurance process, and any relationships that may exist between the contractors and government officials. DoD OIG's review of the quality assurance process plans to include reviewing the results of First Article Testing and Lot acceptance Testing for the body armor contracts. Report No. D-2011-030, issued January 3, 2011, addresses improvements needed for the ballistic testing and product quality surveillance for the Interceptor Body Armor-Vest Components. DoD OIG issued Report D-2010-029 on December 21, 2009, discussing the contract award of DoD body armor contracts. DoD OIG

plans to issue additional reports related to this project.

Internal Controls and Data Reliability in the Deployable Disbursing System

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

The overall objective is to determine whether the internal controls over transactions processed through the Deployable Disbursing System are adequate to ensure the reliability of the data processed. The audit series plans to include financial information processed by disbursing stations supporting the Global War on Terror and plans to also follow up on “Internal Controls Over Out-of-Country Payments,” (Project No. D2006-D000FL-0208.000). The first report, D-2009-054, addresses U.S. Marine Corps (USMC) processed disbursement transactions that contain classified information into unclassified DoD systems. The second report, D-2010-037, addresses USMC commercial and miscellaneous payments processed through the Deployable Disbursing System. The third report, D-2010-038, addresses the identification of classified information in an unclassified DoD system and an unsecured DoD facility.

Department of State Office of Inspector General

Completed Oversight Reports

The Department of State Office of Inspector General (DoS OIG) completed one oversight report related to Iraq for the quarter ending June 30, 2011.

Review of Embassy Baghdad Transition Planning—Phase II (DoD Downsizing)

(MERO-I-11-08, ISSUED MAY 12, 2011)

The objectives were to (1) provide a follow-on review of the transition planning mechanisms in place within the Department and between the Department and the U.S. Military and the

Government of Iraq; (2) determine what decisions and actions Department planners have completed concerning key transition issues, including ICASS, security, logistical support, transportation, and the status of regional offices and Provincial Reconstruction Teams; and (3) determine how the Department is planning to meet the expected costs associated with increased Department roles and responsibilities.

Ongoing Oversight Activities

Program Evaluation of the Department of State’s Antiterrorism Assistance Program (ATA) in Iraq

(PROJECT NO. 11MERO3010, INITIATED JANUARY 2011)

The objectives of this evaluation are to (1) determine the degree that ATA training programs have achieved their intended outcomes, (2) assess whether contracts for ATA training and equipment are effectively managed, and (3) validate controls over foreign government equipment provided in support of the training programs. This review is in the fieldwork stage.

Audit of Embassy Baghdad’s Operations and Maintenance Contract with PAE

(PROJECT NO. 11MERO3004, INITIATED DECEMBER 2010)

The objectives are to determine the effectiveness of the administration and oversight of the Department’s contract with PAE for support of operations and maintenance at Embassy Baghdad; the amount of funding the Department has obligated and expended to provide facility operations and maintenance support; the mechanisms in place to control contract costs; the Department’s controls to ensure that costs are reasonable, allocable, and allowable; and PAE’s controls for inventorying, recording, and safeguarding U.S. government-furnished equipment. This review is in the fieldwork stage.

Government Accountability Office

GAO continues to respond to Congressional interest and mandates to provide oversight of U.S. efforts in Iraq, including DoD drawdown planning and related issues, contracting, and campaign planning.

Completed Oversight Reports

Combating Terrorism: U.S. Government Should Improve Its Reporting on Terrorist Safe Havens

(GAO-11-561, ISSUED JUNE 3, 2011)

The Department of State identifies existing terrorist safe havens in its annual *Country Reports on Terrorism* but does not assess them with the level of detail recommended by Congress. For example, the Department of State's August 2010 *Country Reports on Terrorism* lists 13 countries as terrorist safe havens, including Iraq. However, none of the assessments in State's report included information on the actions taken by countries identified as having terrorist safe havens to prevent trafficking in weapons of mass destruction through their territories. Further, the U.S. government has not fully addressed reporting requirements to identify U.S. efforts to deny safe haven to terrorists. For example, some DoD train and equip activities funded through the department's Global Train and Equip "Section 1206" and country-specific funding accounts, such as the Afghanistan and Iraq Security Forces Funds, contribute to addressing terrorist safe havens. However, these U.S. efforts are not identified in State's August 2010 *Country Reports on Terrorism*. GAO recommend that State and the National Security Council improve reporting on assessments of and U.S. efforts to address terrorist safe havens. State concurred with our recommendation on assessments. State partially concurred with our recommendation on U.S. efforts to address terrorist safe havens, citing other reports it completes related to counterterrorism.

Combating Terrorism: U.S. Government Strategies and Efforts to Deny Terrorists Safe Haven

(GAO-11-713T, ISSUED JUNE 3, 2011)

This testimony before Congress highlights the findings of GAO-11-561.

Military Training: Actions Needed to Improve Planning and Coordination of Army and Marine Corps Language and Culture Training

(GAO-11-456, ISSUED MAY 26, 2011)

The Army and Marine Corps developed service-specific language and culture strategies but did not include some key elements to guide their training approaches, such as assign responsibilities for program performance prior to designing and implementing their training programs. Further, DoD components identified varying language and culture training requirements for Army and Marine Corps. For example, in July 2010, the Army required that all forces deploying to either Afghanistan or Iraq complete a 4- to 6-hour online training program for language and culture. In September 2010, a senior Marine Corps commander directed that ground units preparing for Afghanistan deployments complete a 2-day culture course. GAO recommends that the Army and Marine Corps assign responsibilities for program performance and identify training investments and metrics; DoD establish a defined planning process with internal mechanisms, such as procedures and milestones, to align training efforts; and U.S. Central Command establish a process to identify and synchronize training requirements. DoD generally agreed with the recommendations.

Contingency Contracting: Observations on Actions Needed to Address Systemic Challenges

(GAO-11-580, ISSUED APRIL 25, 2011)

DoD faces longstanding and systemic challenges that hinder its ability to achieve more successful contracting and acquisition outcomes. The issues encountered with contracting in Iraq and

Afghanistan are emblematic of these systemic challenges, though their significance and impact are heightened in a contingency environment. DoD has announced new policies, guidance, and training initiatives. While DoD's actions are steps in the right direction, DoD needs to (1) strategically manage services acquisition, including defining desired outcomes; (2) determine the appropriate mix, roles, and responsibilities of contractor, federal civilian, and military personnel; (3) assess the effectiveness of efforts to address prior weaknesses with specific contracting arrangements and incentives; (4) ensure that its acquisition workforce is adequately sized, trained, and equipped; and (5) fully integrate operational contract support throughout the department through education and pre-deployment training. State and USAID face contracting challenges similar to DoD's, particularly with regard to planning for and having insight into the roles performed by contractors. GAO has made multiple recommendations to the agencies to address contracting and workforce challenges. The agencies have generally agreed with the recommendations and have efforts under way to implement them.

Ongoing Oversight Activities

Biometrics, Last Tactical Mile

(PROJECT NO. 351617, DATE INITIATED NOT REPORTED)

A project description for this assessment was not provided.

Intelligence, Surveillance, and Reconnaissance Collection and Tasking Management

(PROJECT NO. 351603, DATE INITIATED NOT REPORTED)

A project description for this assessment was not provided.

Transition to a Predominantly Civilian Presence in Iraq

(PROJECT NO. 320843, DATE INITIATED NOT REPORTED)

A project description for this assessment was not provided.

State Contracting for Conflict Countries

(PROJECT NO. 120976, DATE INITIATED NOT REPORTED)

GAO will conduct a comprehensive assessment of State's acquisition functions for planning, awarding, administering, and overseeing contracts with performance in conflict environments. GAO's objectives are to assess:

- The organizational alignment of State's acquisition functions with its missions and needs.
- State's acquisition workforce, both in terms of number of personnel and their expertise.
- State's use and management of contracts awarded and/or administered on its behalf by other federal departments or agencies.
- The statutory and regulatory authorities available for use in conflict environments.
- The efforts planned or underway to enhance the capacity of State's acquisition workforce and reform its acquisition practices and processes.

Marine Corps Equipping Strategies to Reset Equipment Returning from Iraq and Afghanistan

(PROJECT NO. 351552, INITIATED OCTOBER 21, 2010)

GAO will review the extent to which:

- The Marine Corps has a strategy in place to manage the reset of ground and aviation equipment returning from Iraq and Afghanistan.
- The Marine Corps strategy for resetting equipment is aligned with the Marine Corps plan for force modernization.
- The Marine Corps is able to determine the total reset costs for equipment used in operations in Iraq and Afghanistan.

- The Marine Corps budget request from FY 2009–2012 for equipment reset is consistent with budget guidance.

Army's Strategies to Reset Non-Standard Equipment Returning from Iraq

(PROJECT NO. 351550, INITIATED OCTOBER 8, 2010)

GAO's key questions are:

- To what extent does the Army have processes and procedures for disposal, reuse, or reset of non-standard equipment returning from the theater?
- To what extent are the depots to which this equipment is returned receiving timely and accurate information on the amount and condition of equipment returning from the theater in order to plan and prepare for the expected workload?

Review of Joint Report on Contracting in Iraq and Afghanistan

(PROJECT NO. 120974, INITIATED AUGUST 6, 2010)

GAO plans to:

- Assess the data and data sources used by DoD, State, and USAID to produce a joint report regarding contracts with performance in Iraq or Afghanistan, associated, personnel, and related matters.
- Review how DoD, State, and USAID are using the data and data sources used to develop the joint report in managing, overseeing, and coordinating contracting in the two countries.
- Assess the plans of the departments and agency have for strengthening or improving their common databases for tracking statutorily required information on contracts and associated personnel.

Army Advise and Assist Brigades

(PROJECT NO. 351514, INITIATED JUNE 14, 2010)

The Army is augmenting certain brigade combat teams with additional leaders to advise and assist Iraqi and Afghan security forces. Previously, the Army had created teams of individual leaders, operating separately from brigade combat teams, for this mission. GAO's key questions are:

- To what extent has the Army defined the roles and missions of augmented brigade combat teams?
- To what extent has the Army defined the training and resourcing requirements for augmented brigade combat teams, and to what extent have the Army and DoD assessed their use for security force assistance?
- To what extent has the Army been able to fill the requirements for augmented brigade combat teams, and what impacts, if any, is this having on reported Army readiness?

DoD Iraq Drawdown Planning

(PROJECT NO. 351476, INITIATED APRIL 2010)

This review focuses on four key questions:

- To what extent have DoD's retrograde processes and IT systems ensured the accountability, visibility, and timely disposition of equipment?
- To what extent has DoD planned for and begun to execute the tasks necessary to draw down the remaining U.S. military personnel and equipment from Iraq between September 1, 2010, and December 31, 2011?
- To what extent has DoD met its goal of increasing the proportion of local national contractors performing work in Iraq and ensured adequate oversight?
- What other factors may impact DoD's ability to effectively and efficiently complete the withdrawal of forces and equipment, and what contingency plans does the department have in place?

Army's Equipping Strategies to Reset Equipment Returning from Iraq

(PROJECT NO. 351431, INITIATED JANUARY 7, 2010)

GAO's key questions are:

- To what extent does the Army prioritize equipment for reset?
- To what extent are the annual depot reset requirements consistent with budget requests?

U.S. Strategy and Joint Campaign Plan for Iraq

(PROJECT NO. 320734, INITIATED NOVEMBER 2009)

GAO's key questions are:

- To what extent does the 2010 Joint Campaign Plan for Iraq include key planning elements called for by military doctrine for campaign planning as defined by Joint Publication 5-0?
- What are the current conditions and projected needs for the security situation in Iraq and the capability of the Iraqi Security Forces?
- To what extent have the Departments of Defense and State developed plans to address risks to the campaign?

Close-out of Iraq Contracts

(PROJECT NO. 120931, INITIATED JULY 2009)

Since 2003, DoD awarded more than 80,000 contracts worth tens of billions of dollars to support post-conflict reconstruction and stability efforts.

GAO's key questions are:

- What is the number and value of contracts to be closed-out in Iraq, and to what extent does DoD have the resources to close-out these contracts in a timely manner?
- To what extent has the Department established procedures to ensure that the contractors' costs are allowable, allocable, and reasonable?
- To what extent has DoD established a process to identify and disseminate lessons learned during the contract close-out process to help improve further acquisition efforts?

U.S. Army Audit Agency

As of June 30, 2011, USAAA had 10 auditors deployed to Southwest Asia: 9 in Afghanistan and 1 in Kuwait.

Completed Oversight Reports

Contract for Recycling and Disposing of Waste Material at Camp Steeler, Iraq

(A-2011-0145-ALL, ISSUED JUNE 22, 2011)

USAAA performed the audit at the request of the Defense Criminal Investigation Service, based on allegations of non-contractor use of a recycling facility and misappropriation of government-furnished fuel. The contractor did not adhere to contractual requirements for disposing of hazardous waste material because of insufficient contract oversight. Thus, the government might be liable for unaccounted disposal of waste. The government was unaware that the contractor had inappropriately sold waste fuel valued at about \$573,000. Additionally, the contractor received fuel that exceeded its authorization because the government did not have: (1) procedures for estimating contractor fuel requirements, (2) properly prepared authorization documents, or (3) controls to sufficiently monitor fuel delivery and report results. As a result, the government experienced a loss of about \$1,373,000 in fuel that went undetected from January 2006 to August 2009. Command took corrective action on the recommendations in the report, including seeking restitution from the contractor for about \$1,946,000 for the inappropriate sale of waste fuel and the unauthorized use of fuel.

U.S. Equipment Transferred to Iraq

(A-2011-0072-ALL, ISSUED MAY 25, 2011)

This report is classified.

Controls over Shipping Container Accountability and Visibility–Iraq

(A-2011-0098-ALL, ISSUED APRIL 29, 2011)

USAAA followed up on actions the Multi-National Forces-Iraq took to implement four recommendations in Audit Report A-2008-0098-ALL, “Management of Shipping Containers in Southwest Asia–Iraq,” issued April 3, 2008. Auditors verified implementation actions and determined whether actions taken fixed the issues identified. Also, at the request of the former Deputy Commanding General–Sustainment, Multi-National Corps-Iraq, USAAA reviewed current controls over the visibility of containers to support a responsible drawdown of U.S. forces and equipment in Iraq. Command did not fully implement all aspects of the prior recommendations and continued to face challenges with oversight and enforcement of applicable guidance, such as ensuring unit Container Control Officers (CCOs) properly used the Integrated Booking System-Container Management Module (IBS-CMM), the container management system of record for tracking containers. As a result, 34 percent of containers in the follow-up review were not properly inventoried, which hindered visibility. These problems occurred because command did not ensure command emphasis was sustained down to the unit level. Guidance sometimes was not properly disseminated or clearly defined, and CCOs still did not have sufficient training. Command did not consistently emphasize the use and importance of IBS-CMM and develop alternative methods to report and track containers, which perpetuated the inaccuracies in IBS-CMM. As a result, command did not have complete and accurate information to make informed decisions regarding a responsible drawdown, which could have hindered drawdown planning and execution. Without sufficient visibility of containers in Iraq, command risked not having enough available containers in the right place at the right time to support a responsible drawdown within established timeframes. The Commander, United States

Forces-Iraq agreed with the recommendations in the report and took corrective actions.

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

(A-2011-0101-ALC, ISSUED APRIL 28, 2011)

USAAA found LOGCAP III contracting officials generally completed all required closeout tasks within their control. However, for the most part, contracting officials have only been able to close fixed-price task orders for less than 1 percent of the contract’s total obligated value of about \$35 billion. This occurred because task-order closeout was not a high priority until FY 2007 when appropriated funds began to expire, and Defense Contract Audit Agency (DCAA) auditors had determined the contractor’s FY 2004–FY 2006 cost submissions were not sufficiently supported. Nonetheless, in an effort to facilitate contract closeout, DCAA proceeded with its audit but had a difficult time completing it. By not having incurred cost audits performed before funds expire, the Army risks losing its ability to reapply them to other liabilities. USAAA also found the contractor’s property system inaccurately recorded 5,174 accountable items (purchased for about \$410 million) against 14 closed or inactive task orders because system controls were not sufficient. Army commands agreed with the recommendations in the report.

Followup Audit of Retrograde Operations in Southwest Asia–Multi Class Supplies

(A-2011-0076-ALL, ISSUED APRIL 14, 2011)

USAAA conducted this follow-up audit to determine what actions Commands took to implement four recommendations in Audit Report A-2009-0080-ALL, “Retrograde Operations in Southwest Asia, Multi-class Retrograde–Camp Victory, Iraq,” issued March 31, 2009. USAAA determined whether actions taken fixed the previously reported problems. The prior recommendations were intended to institutionalize retrograde and redistribution processes in Army policy and doctrine; and require Commanders to fully use Mobile Redistribution

Teams to recover excess items, evaluate supply system workarounds to determine best practices, and require the Forward Redistribution Point contractor to adhere to performance requirements. Auditors found Commands took partial action to implement Recommendations 1–3, and Recommendation 4 was overcome by events. Commands' partial action to implement the previous recommendations resulted in some improvements but did not fully correct the previously reported problems. For example, opportunities still existed to improve Army retrograde guidance, doctrine, and force structure for future contingencies. As a result, best practices and lessons learned may not be fully captured or applied. Therefore, this follow-up report contains eight additional recommendations. USAAA estimated \$28.1 million in potential monetary benefits will accrue if the recommendations are implemented. U.S. Army Central Command agreed with the recommendations and began taking steps to realize the \$28.1 million in potential monetary benefits.

Followup Audit of Retrograde Operations—Class VII Equipment in Iraq

(A-2011-0077-ALL, ISSUED APRIL 12, 2011)

USAAA conducted this follow-up audit to determine if the Assistant Secretary of the Army (Acquisition, Logistics and Technology), U.S. Army Central Command, and the 401st and 402nd Army Field Support Brigades implemented recommendations in Audit Report A-2009-0085-ALL, "Retrograde Operations in Southwest Asia, Class VII Theater Provided Equipment, Camp Victory, Iraq, issued March 26, 2009, and if the corrective actions fixed the problems. In the prior audit, USAAA made seven recommendations to improve the retrograde processes and ensure visibility and proper accountability for retrograded theater provided equipment. During the follow-up audit, USAAA found that all seven recommendations were implemented and that the actions taken fixed the problems previously identified. The actions taken by Army Commands improved the management

of the retrograde process. In addition, the actions increased accountability for equipment being retrograded. As a result, frustrated equipment was reduced, excess equipment was easier to report and track, and Redistribution Property Assistance Teams were better used. More Command emphasis over accountability for theater provided equipment increased asset visibility at all levels so Commanders can make informed decisions. This report contains no additional recommendations.

Ongoing Oversight Activities

Property Accountability of Organizational and Theater-Provided Equipment in Iraq

(PROJECT NO. A-2011-ALL-0414.000, INITIATED 3Q/FY 2011)

This audit is being performed in Iraq. It will determine whether the Army (1) had sufficient policies and controls in place to ensure units properly accounted for organizational and theater-provided equipment on property books and (2) sufficiently accounted for organizational and theater-provided equipment in accordance with established policies and procedures.

Property Accountability in CONUS

(PROJECT NO. A-2011-ALL-0346.000, INITIATED 2Q/FY 2011)

This audit is being performed in CONUS. It will determine whether the Army has sufficient policies, processes, and procedures to account for unit property including sensitive items and equipment shipments from CONUS to Afghanistan.

Commander's Emergency Response Program-Afghanistan

(PROJECT NO. A-2011-ALL-0342.000, INITIATED 2Q/FY 2011)

This audit is being performed in Afghanistan. It will determine whether the established project review and approval processes for the Commander's Emergency Relief Program in Afghanistan promotes selection of projects in compliance with

its stated goals of providing immediate benefit to the Afghan people.

Property Accountability in Afghanistan

(PROJECT NO. A-2011-ALL-0344.000, INITIATED 2Q/FY 2011)

This audit is being performed in Afghanistan. It will determine whether command has sufficient policies, processes, and procedures to: (1) account for sensitive item shipments from Afghanistan to CONUS, (2) ensure visibility and transfer of property during Relieve in Place and Transfer of Authority (RIP/TOA), and (3) ensure units used Financial Liability Investigation of Property Loss (FLIPL) appropriately.

Foreign Excess Personal Property (FEPP) Program—Phase II

(PROJECT NO. A-2011-ALL-0092.000, INITIATED 2Q/FY 2011)

This audit is being performed in Iraq. It will determine if U.S. Forces-Iraq has sufficient processes in place to execute the Foreign Excess Personal Property (FEPP) Program IAW the established transfer authority, including properly documenting equipment transfers to the government of Iraq.

Micro-Purchases of Field Ordering Officers—Afghanistan

(PROJECT NO. A-2011-ALL-0135.000, INITIATED 1Q/FY 2011)

This audit is being performed in Afghanistan. It will determine whether procedures for micro purchases by field ordering officers had sufficient controls in place to justify requirements and accountability of purchases.

The U.S. Equipment Transfer to Iraq (USETTI) Program—Phase II

(PROJECT NO. A-2011-ALL-0107.000, INITIATED 1Q/FY 2011)

This audit is being performed in Iraq. It will determine whether the proper organizational structures, policies, and processes are in place to

ensure commands can sufficiently execute the U.S. Equipment Transfer to Iraq in accordance with established transfer authorities.

Bulk Fuel Operations in Afghanistan

(PROJECT NO. A-2011-ALL-0098.000, INITIATED 1Q/FY 2011)

This audit is being performed in Afghanistan. It will determine if Class III bulk fuel depot and terminal sites in Afghanistan have sufficient internal controls over storage and distribution operations to ensure the accurate accountability of bulk fuel products and prevent the unauthorized diversion of fuel.

Management Controls Over Payments for Overseas Contingency Operations Transportation—ARCENT

(PROJECT NO. A-2011-ALL-0087.001, INITIATED 1Q/FY 2011)

This audit is being performed in Kuwait. It will determine if the Army has sufficient management controls to ensure ARCENT Overseas Contingency Operations funds are appropriately used for transportation requirements.

Management Controls over Department of Defense Activity Address Codes (DODAAC), U.S. Army Central Command

(PROJECT NO. A-2011-ALL-0087.000, INITIATED 1Q/FY 2011)

This audit is being performed in Kuwait. It will determine if U.S. Army Central Command has sufficient management controls over the assignment and use of DODAAC to ensure appropriate use of Overseas Contingency Operations funds for supplies and equipment, and storage and transportation.

Bulk Fuel Operations in Iraq

(PROJECT NO. A-2010-ALL-0541.000, INITIATED 4Q/FY 2010)

This audit is being performed in Iraq. It will determine if there are sufficient processes and

procedures for efficient throughput of bulk fuels from theater delivery to retail point of issue in Iraq.

Agreed-Upon Procedures Attestation for USFOR-A LOGCAP Course of Action–Afghanistan

(PROJECT NO. A-2010-ALL-0480.000, INITIATED 3Q/FY 2010)

This review is being performed in Afghanistan. It will determine if the corrective actions presented in the USFOR-A LOGCAP course of action decision brief were implemented and would provide assurance requirements were processed through the appropriate review board.

Follow-up Audit of Automatic Reset Induction

(PROJECT NO. A-2010-ALM-0394.000, INITIATED 3Q/FY 2010)

This audit is being performed in the continental United States (CONUS). It will evaluate whether the Army fully implemented recommendations addressed in the two quick reaction reports (A-2009-0071-ALM and A-2009-0077-ALM) and whether those recommendations corrected the reported problems.

Human Capital Issues–Current Plans (Reachback Capabilities)

(PROJECT NO. A-2010-ALC-0125.003, INITIATED 3Q/FY 2010)

This audit is being performed in the continental United States (CONUS). It will determine if the Army maximized the use of reachback capabilities to mitigate contracting personnel shortages.

LOGCAP IV Contract Requirements Determination–Afghanistan

(PROJECT NO. A-2010-ALL-0421.000, INITIATED 2Q/FY 2010)

This audit is being performed in Afghanistan. It will determine if the requirements determination and validation processes for the LOGCAP IV contract are in place and operating as intended.

Improvised Explosive Device Defeat (IED-D) Home Station Training

(PROJECT NO. A-2010-FFF-0372.000, INITIATED 2Q/FY 2010)

This audit is being performed in the continental United States (CONUS). It will determine whether (1) home station training is effectively providing Soldiers proficiency in IED-D tasks in a counter insurgency environment and (2) home station training facilities including training aids, devices and simulators are adequate to conduct effective IED-D individual and unit training.

Disposal of Army Equipment and Materials Into Dump Sites in Iraq

(PROJECT NO. A-2010-ALL-0311.001, INITIATED 2Q/FY 2010)

This audit is being performed in Iraq. It will determine if: (1) Army units are complying with guidance on the disposal of Army equipment and materials into dump sites in Iraq and (2) Army units' use of dump sites is enhancing the draw-down mission in Iraq.

Controls over Vendor Payments–Southwest Asia (Phase II)

(PROJECT NO. A-2009-ALL-0118.000, INITIATED 2Q/FY 2009)

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

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

Completed Oversight Reports

This quarter, the USAID Office of Inspector General (USAID OIG) issued one performance audit related to Iraq reconstruction. USAID OIG issued

one financial audit report this quarter: the audit of AECOM International Development for its Legislative Strengthening Program for fiscal years 2009 and 2010. The audit covered \$2.4 million and had no questioned costs. As of June 30, 2011, thirteen DCAA financial audits are underway.

Audit of USAID/Iraq’s Agribusiness Program (E-267-11-002-P, ISSUED MAY 16, 2011)

The audit objective was to evaluate if USAID/Iraq’s agribusiness program is achieving its main goal to expand the competitiveness of the private sector in the production of agriculture and agribusiness sector.

USAID/Iraq’s agribusiness program began in May 2007. To implement the program, USAID/Iraq awarded a \$343 million contract to Louis Berger Group Inc. (the contractor) with a 3-year base period, ending April 2010, and 2 option years. In July 2010, USAID/Iraq modified the contract to lengthen the base period and simultaneously exercise the first option period, extending the contract to August 2011. This modification also reduced the total estimated costs to \$216 million. According to USAID/Iraq, as of September 30, 2010, \$145 million had been obligated, and \$109 million had been disbursed.

The objective of this audit was to determine whether the agribusiness program had achieved its main goal: to expand the competitiveness of the private sector in the agriculture and agribusiness sectors. The audit determined that the program had not achieved this goal. Table 1 shows what Louis Berger Group Inc. was contractually required to achieve during the first three years and the results it reported.

The lack of supportable agribusiness program results can be attributed to several factors, foremost among them mismanagement. Although USAID/Iraq did propose—through the contract and through approval of the contractor’s performance monitoring plan—a rigorous methodology for measuring results of the program, the mission and the contractor did not use it and simply

did not focus on managing for results. This was evident through numerous problems with program implementation:

- Performance results were not measured, reported, or supported.
- Field monitoring was not used effectively.
- Subcontracts costing \$9.8 million lacked adequate documentation and were susceptible to fraud.
- Grants costing \$6.9 million with special conditions were not monitored and were susceptible to fraud.
- Grants costing \$6.3 million that were awarded to microfinance institutions were not monitored.
- USAID/Iraq’s evaluation of the agribusiness program was not shared with contractor management.
- The contract budget was changed so that it did not align with program areas.
- The performance management plan was not current, not realistic, not aligned with implemented projects, and not used to manage the program.
- USAID/Iraq did not perform required data quality assessments on key data reported to USAID headquarters.
- The contractor’s property accounting system was not approved, and required annual reports on government property were not submitted.

The report contained 17 recommendations to assist the mission in managing the Agribusiness Program. In its response, the mission agreed with 11 recommendations, disagreed with 2 recommendations and partially agreed with 1 recommendation. The mission is determining the allowability of the \$23 million of questioned costs for the remaining three recommendations.

Ongoing Oversight Activities

Audit of Audit of the Sustainability of Selected USAID/Iraq-Funded Information Technology Systems

(INITIATED 3Q/FY 2011)

The objective is to evaluate if past USAID/Iraq-funded information technology activities are currently used as intended.

Audit of USAID/Iraq's Elections Support Program

(INITIATED 2Q/FY 2011)

The objective is to evaluate if USAID/Iraq's Elections Support Program is achieving its main goal of providing technical training and capacity building to the Independent High Electoral Commission for Iraq (IHEC) to conduct elections in Iraq.

Information Survey of USAID/Iraq's Active Awards and Subawards During Fiscal Year 2010

(INITIATED 4Q/FY 2010)

The objectives are (1) to compile and report data on USAID/Iraq awards during fiscal year 2010, (2) to compile and report data on USAID/Iraq-funded subawards during fiscal year 2010, and (3) to determine whether recipients of USAID awards have complied with applicable audit requirements for their subawardees.

Audit of Audit of USAID/Iraq's Microfinance Activities Under its Provincial Economic Growth Program

(INITIATED 3Q/FY 2010)

The objective is to evaluate if USAID/Iraq's microfinance activities are achieving their main goal of increasing access to inclusive and sustainable financial services in Iraq.

Audit of USAID/Iraq's Community Action Program III Activities Implemented by International Relief and Development

(INITIATED 2Q/FY 2010)

The objective is to evaluate if USAID/Iraq's Community Action Program III has achieved its goal of communities better articulating their needs and mobilizing resources to solve common problems.

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 September 30, 2009, the Department of Treasury has no plans to conduct any work in the future and will no longer be reported on in this section.

Department of Commerce

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

