

## CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

This appendix cross-references the pages of this Report to the reporting requirements under the Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004 (P.L. 108-106) Sec. 3001, as amended

by P.L. 108-375, Sec 1203, P.L. 109-102, Sec. 599, P.L. 109-364, Sec. 1054, P.L. 109-440, Sec. 2, P.L. 110-28, Sec. 3801, and P.L. 110-181, Sec. 1221 (Table A.1); and the Inspector General Act of 1978 (P.L. 95-452), as amended, 5 U.S.C. app. (Table A.2) ♦

TABLE A.1

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

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
<b>Supervision</b>			
Section 3001(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense.	Report to the Secretary of State and the Secretary of Defense.	All
<b>Duties</b>			
Section 3001(f)(1)	It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Iraq and of the programs, operations, and contracts carried out utilizing such funds, including—	Review appropriated funds. Programs, operations, contracts using appropriated funds.	19–102
Section 3001(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds;	Obligations and expenditures of appropriated funds.	19–102
Section 3001(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds;	Review reconstruction activities funded by appropriations.	1–102
Section 3001(f)(1)(C)	The monitoring and review of contracts funded by such funds;	Review contracts using appropriated funds.	See note
Section 3001(f)(1)(D)	The monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States, and private and nongovernmental entities;	Review internal and external transfers of appropriated funds.	22–23
Section 3001(f)(1)(E)	The maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such funds.	Maintain audit records.	103–134
Section 3001(f)(2)	The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duty.	Establish, maintain, and oversee systems, procedures, and controls.	103–134
Section 3001(f)(3)	In addition, the Inspector General shall also have the duties and responsibilities of inspectors general under the Inspector General Act of 1978.	Duties as specified in IG Act.	All
Section 3001(f)(4)(A)(B)&(C)	The Inspector General shall coordinate with, and receive the cooperation of, each of the following: The Inspector General of the Department of State, The Inspector General of the Department of Defense, and The Inspector General of the United States Agency for International Development.	Coordination with IGs of State, DoD, & USAID.	135–140 App. F App. G
<b>Personnel, Facilities, and Other Resources</b>			
Section 3001(h)(4)(A)	Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee.	Expect support as requested.	All

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TABLE A.1

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

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
<b>Reports</b>			
Section 3001(i)(1)	Not later than 30 days after the end of each fiscal-year quarter, the Inspector General shall submit to the appropriate committees of Congress a report summarizing for the period of that quarter and, to the extent possible, the period from the end of such quarter to the time of the submission of the report, the activities of the Inspector General and the activities under programs and operations funded with amounts appropriated or otherwise made available to the Iraq Relief and Reconstruction Fund. Each report shall include, for the period covered by such report, a detailed statement of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Iraq, including the following –	Report – 30 days after the end of each calendar quarter. Summarize activities of IG. Detailed statement of all obligations, expenditures, and revenues.	All
Section 3001(i)(1)(A)	Obligations and expenditures of appropriated funds.	Obligations and expenditures of appropriated funds.	21–33
Section 3001(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Iraq, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program.	Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program.	19–102
Section 3001(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of donor funds.	36 App. C
Section 3001(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen, and any obligations or expenditures of such revenues.	Previous SIGIR reports have addressed these matters.	N/A
Section 3001(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Iraq.	SIGIR has limited access to operating expense data of agencies and entities receiving appropriated funds.	22–23
Section 3001(i)(1)(F)	In the case of any contract described in paragraph (2): A contract described in this paragraph is any major contract or other agreement that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Iraq with any public or private sector entity for any of the following purposes: To build or rebuild physical infrastructure of Iraq. To establish or reestablish a political or societal institution of Iraq. To provide products or services to the people of Iraq.	Describes a contract.	See note
Section 3001(i)(1)(F)(i)	The amount of the contract or other agreement;	Amount of each contract or other agreement.	See note
Section 3001(i)(1)(F)(ii)	A brief discussion of the scope of the contract or other agreement;	Brief discussion of each contract scope.	See note
Section 3001(i)(1)(F)(iii)	A discussion of how the contracting department or agency identified, and solicited offers from, potential contractors to perform the contract, together with a list of the potential contractors that were issued solicitations for the offers.	Discussion of how potential contractors were identified, how offers were solicited, and a list of contractors that were issued solicitations.	See note
Section 3001(i)(1)(F)(iv)	The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition.	Justification and approval documents for contracts that were not full and open competitions.	See note
Section 3001(i)(3)	The Inspector General shall submit to the appropriate committees of Congress semiannual reports meeting the requirements of Section 5 of the Inspector General Act of 1978. The first such report for a year, covering the first six months of the year, shall be submitted not later than July 31 of that year, and the second such report, covering the second six months of the year, shall be submitted not later than January 31 of the following year.	SIGIR’s January and July reports each year meet this requirement.	Each January and July Report

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TABLE A.1

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

SECTION	STATUTE (SIGIR PUBLIC LAW)	SIGIR ACTION	PAGE #
Section 3001(i)(4)	The Inspector General shall publish each report under this subsection in both English and Arabic on the Internet website of the Secretary of State and the Secretary of Defense.	SIGIR will take final written report in electronic format, translate and post to website; DoD and DoS websites link to SIGIR website.	<a href="http://www.sigir.mil">www.sigir.mil</a>
Section 3001(i)(5)	Each report under this subsection may include a classified annex if the Inspector General considers it necessary.	If necessary, develop a classified annex.	N/A
<b>Report Coordination</b>			
Section 3001(j)	The Inspector General shall also submit each report under subsection (i) to the Secretary of State and the Secretary of Defense.	Submit report to Secretary of State and Secretary of Defense.	Done 1/30/2011

Note: This information is not included in this quarterly report. The list of contracts is available at [www.sigir.mil](http://www.sigir.mil).

TABLE A.2

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

SECTION	STATUTE (INSPECTOR GENERAL ACT OF 1978)	SIGIR ACTION	PAGE #
Section 5(a)(1)	"Description of significant problems, abuses, and deficiencies..."	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>List problems, abuses, and deficiencies from SIGIR audit reports, investigations, and inspections.</li> </ul>	App. F App. G
Section 5(a)(2)	"Description of recommendations for corrective action...with respect to significant problems, abuses, or deficiencies..."	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>List recommendations from SIGIR audit reports.</li> </ul>	App. F App. G
Section 5(a)(3)	"Identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed..."	<ul style="list-style-type: none"> <li>List all instances of incomplete corrective action from previous semiannual reports.</li> </ul>	App. G
Section 5(a)(4)	"A summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted..."	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>List SIGIR Investigations that have been referred.</li> </ul>	103-134
Section 5(a)(5)	"A summary of each report made to the [Secretary of Defense] under section 6(b)(2)... " (instances where information requested was refused or not provided)	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>List instances in which information was refused SIGIR auditors, investigators, or inspectors.</li> </ul>	103-134
Section 5(a)(6)	"A listing, subdivided according to subject matter, of each audit report issued..." showing dollar value of questioned costs and recommendations that funds be put to better use.	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>List SIGIR audit reports.</li> </ul>	App. F App. G
Section 5(a)(7)	"A summary of each particularly significant report..."	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>Provide a synopsis of the significant SIGIR audits.</li> </ul>	App. F App. G
Section 5(a)(8)	"Statistical tables showing the total number of audit reports and the total dollar value of questioned costs..."	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>Develop statistical tables showing dollar value of questioned cost from SIGIR audits.</li> </ul>	103-117 App. G
Section 5(a)(9)	"Statistical tables showing the total number of audit reports and the dollar value of recommendations that funds be put to better use by management..."	<ul style="list-style-type: none"> <li>Extract pertinent information from IIGC member semiannual reports.</li> <li>Develop statistical tables showing dollar value of funds put to better use by management from SIGIR audits.</li> </ul>	App. F App. G

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TABLE A.2  
CROSS-REFERENCE TO REPORTING REQUIREMENTS UNDER P.L. 95-452, AS AMENDED

SECTION	STATUTE (INSPECTOR GENERAL ACT OF 1978)	SIGIR ACTION	PAGE #
Section 5(a)(10)	"A summary of each audit report issued before the commencement of the reporting period for which no management decision has been made by the end of reporting period, an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision..."	<ul style="list-style-type: none"> <li>• Extract pertinent information from IIGC member semiannual reports.</li> <li>• Provide a synopsis of SIGIR audit reports in which recommendations by SIGIR are still open.</li> </ul>	App. F App. G
Section 5(a)(11)	"A description and explanation of the reasons for any significant revised management decision..."	<ul style="list-style-type: none"> <li>• Extract pertinent information from IIGC member semiannual reports.</li> <li>• Explain SIGIR audit reports in which significant revisions have been made to management decisions.</li> </ul>	App. F App. G
Section 5(a)(12)	"Information concerning any significant management decision with which the Inspector General is in disagreement..."	<ul style="list-style-type: none"> <li>• Extract pertinent information from IIGC member semiannual reports.</li> <li>• Explain SIGIR audit reports in which SIGIR disagreed with management decision.</li> </ul>	App. F App. G
Section 5(a)(13)	"Information described under Section 804 [sic] of the Federal Financial Management Improvement Act of 1996..." (instances and reasons when an agency has not met target dates established in a remediation plan)	<ul style="list-style-type: none"> <li>• Extract pertinent information from IIGC member semiannual reports.</li> <li>• Provide information where management has not met targets from a remediation plan.</li> </ul>	103-117 App. G
Section 8(f)(1)	"Information concerning the number and types of contract audits..."	<ul style="list-style-type: none"> <li>• List SIGIR audits that have concerned contract audits.</li> <li>• List pertinent information from IIGC members.</li> </ul>	App. F App. G