SPECIAL INSPECTOR GENERAL FOR IRAQ RECONSTRUCTION

July 29, 2011

LETTER FOR COMMANDER, U.S. CENTRAL COMMAND
COMMANDING GENERAL, U.S. FORCES–IRAQ

SUBJECT: Management of the Iraq Commander's Emergency Response Program Needs To Be Improved (Interim Report) (SIGIR 11-021)

This letter addresses the Special Inspector General for Iraq Reconstruction's (SIGIR) concerns over U.S. Forces–Iraq's (USF-I) management of the Iraq Commander's Emergency Response Program (I-CERP). The Government of Iraq (GOI) provided $270 million to the Department of Defense (DoD) in April 2008 so it could execute urgently needed reconstruction projects for the benefit of the Iraqi people. SIGIR examined DoD's process for managing the I-CERP because of previous DoD problems in accounting for GOI funds provided for reconstruction. SIGIR's objectives for this report were to examine USF-I's: (1) management of I-CERP funds, (2) reporting on the use of funds to the GOI, and (3) maintenance of I-CERP project files.

SIGIR is performing this audit under the authority of Public Law 108-106, as amended, which incorporates the duties and responsibilities of inspectors general under the Inspector General Act of 1978. SIGIR incurred significant delays from the U.S. Central Command (CENTCOM) in obtaining information and access to military personnel due to the lengthy request process the Command required SIGIR to use. This impaired our ability to conduct the audit. SIGIR is working with CENTCOM to address these issues but is required to report this impairment, which is described in more detail in Appendix A of this report.

This is an "interim report" because $24.4 million in I-CERP funds remain that could be used for reconstruction projects instead of U.S. funds. The report discusses problems with USF-I's required quarterly reports to the GOI on I-CERP and weak controls over key project documents. SIGIR is continuing its examination of I-CERP and will issue a comprehensive report on I-CERP later this year.

Background

In April 2008, the Multi-National Force–Iraq (MNF-I) and the GOI signed a Memorandum of Understanding (MOU) initiating the I-CERP. MNF-I was to complete reconstruction projects to aid Iraqi citizens in the 15 provinces not under the control of the Kurdistan Regional Government. The GOI provided $270 million for I-CERP from the Development Fund for Iraq[1] and specified that the funds be distributed among the 15 provinces commensurate with each

[1] SIGIR previously reported on problems with accounting for the use of the Development Fund for Iraq for reconstruction projects. See *Development Fund for Iraq: Department of Defense Needs To Improve Financial and Management Controls*, SIGIR 10-020, 7/27/2010.

Report Documentation Page

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province's population.[2] The MOU notes that any change in the distribution of funds to each province must be to the benefit of those provinces most in need of reconstruction assistance, as determined by the GOI. USF-I, formerly MNF-I, now manages the I-CERP, and its three major subordinate commands in the north, center, and south of Iraq initiate and help implement the individual projects.

USF-I uses the I-CERP project tracker spreadsheet as its primary management tool for tracking the status of I-CERP projects, which includes financial information, such as funds committed, obligated, and disbursed. USF-I's rules for using the I-CERP are in the policy and procedures manual entitled *Money As A Weapon System* (MAAWS), which states that USF-I has fiduciary responsibility to control I-CERP funds and is accountable for its use. The MAAWS lists nine categories of reconstruction projects that previously were funded through the U.S.-appropriated Commander's Emergency Response Program (CERP) that now should be funded with I-CERP. The project categories are: roads, schools, health clinics, water purification plants, city planning facilities, sewers, irrigation, micro grants to develop small businesses, and protective measures such as fencing or lighting needed to secure I-CERP projects.

Once projects are funded and initiated, the MOU requires USF-I to report I-CERP's status quarterly to the GOI, and the MAAWS lists the report's contents. The reporting elements have evolved over time but two have been consistently present: (1) the balance of I-CERP funds available for use on new projects, and (2) "storyboards" for all projects of $50,000 or more that were completed during the quarter. A "storyboard" is a one-page summary of a project including title, description, photographs or maps, completion date, funding data, and names and telephone numbers of GOI officials associated with the project. The MAAWS contains a template for reporting this information.

The MAAWS also includes guidance on the documents that must be included in each I-CERP project file. MNF-I developed an I-CERP project file checklist that identifies the specific documents that must be in the project files before the project is considered closed. These requirements are still used by USF-I today. According to CENTCOM and USF-I officials, records for projects completed prior to March, 2011 have been shipped to CENTCOM.

Inadequate Management of the Use of I-CERP Funds

USF-I had obligated $245.6 million in I-CERP funds on 2,474 projects, as of April 30, 2011. MAAWS nine categories of projects should be I-CERP rather than CERP-funded, if sufficient funding is available for the project in the applicable province. However, SIGIR found that USF-I spent U.S.-appropriated CERP funds on a number of projects in 2009, 2010, and 2011, instead of I-CERP funds. For example, 20 CERP school repair projects completed in 2010 in Diyala province, totaling about $1.4 million, met the I-CERP criteria but were not paid for with I-CERP funds.

[2] Baghdad province has the largest population and received $71.6 million, or 26.5%, of the allocation. Please see Appendix B for the distribution of I-CERP funds among Iraq's provinces.

USF-I is now taking action to limit the use of U.S.-appropriated funds as a result of SIGIR's audit. USF-I officials told us they are looking at funding some planned and ongoing CERP projects with I-CERP funds, instead of U.S. funds. The officials noted that as of April 30, 2011, they had identified 267 CERP projects for fiscal year 2011, totaling $2.1 million, that met the I-CERP project criteria, but have not yet made a decision on whether to fund them with I-CERP. USF-I currently has an unobligated balance of $24.4 million in its I-CERP account.

USF-I Is Not Providing Complete or Accurate Information to the GOI

USF-I's reports to the GOI on its use of I-CERP funds are incomplete and inaccurate. SIGIR reviewed all five quarterly reports[3] USF-I provided to the GOI from December 31, 2009 through March 31, 2011, and found errors in each report. These errors primarily occurred in three areas—the balance of I-CERP funds available, the number of storyboards provided to the GOI, and the accuracy of the storyboards provided to the GOI.

USF-I did not provide the GOI with an accurate balance of remaining I-CERP funds in two instances. The first occurred in their September 30, 2010 quarterly report which stated that $9 million remained in I-CERP funds. However, the Defense Finance and Accounting Service's report for that date, which states the official balance of funds for DoD programs, showed an unobligated balance of $25.2 million. Current USF-I officials did not know the source of the $9 million figure, but USF-I put a freeze on I-CERP spending because they thought they were going to run out of funds as a result of this error. This freeze remains in effect today.

This error occurred a second time when USF-I reported for the quarter ending March 31, 2011, that $14.3 million in I-CERP funds remained available while both the I-CERP project tracker spreadsheet and the Defense Finance and Accounting Service's records showed an unobligated balance of $24.4 million. USF-I officials could not explain why this occurred, but this reporting error in conjunction with the ongoing freeze on I-CERP spending, may contribute to the reasons why USF-I still had $24.4 million in its I-CERP account while it also had $21.7 million left over in its fiscal year 2011 CERP account.

USF-I has not provided the GOI with the all the storyboards required for large I-CERP projects. MAAWS states that a storyboard will be provided for I-CERP projects costing $50,000 or more and completed during the quarter. SIGIR's analysis of the I-CERP project tracker spreadsheet shows that 225 projects costing $50,000 or more were completed for the quarters ending December 31, 2009 through March 31, 2011. However, USF-I quarterly reports show that it has provided the GOI storyboards for only 70, or 31%, of these projects. USF-I officials could not explain why they have not provided the GOI the full number of storyboards required.

Moreover, of the 70 storyboards ostensibly provided to the GOI, USF-I could locate only 43. USF-I officials informed us that the outstanding storyboards were either missing or had been shipped to CENTCOM. SIGIR reviewed the 43 storyboards that were on hand and found that

[3] USF-I did not produce a quarterly report for December 2010 but instead provided the information for that quarter in the March 2011 quarterly report.

they were incomplete or inaccurate. For example, none of the storyboards conformed to the MAAWS template; 37 did not contain any information on the amount of I-CERP funds committed, obligated or disbursed on the project; and all 43 were missing some critical information such as the project location, project description, completion date, or name and contact information for the GOI officials associated with the project.

USF-I officials told us they recognize that the storyboards have not been properly prepared, with one official describing them as "woefully incomplete." USF-I officials told us they instructed their subordinate commands to review storyboards provided to the GOI from January 2011 onward and revise any storyboards that do not conform to the MAAWS template. However, this will not include examining storyboards provided to the GOI prior to January 2011, because these records are not in Iraq. USF-I has not yet informed us when this review is scheduled to be completed.

USF-I's Controls over I-CERP Records Require Strengthening

Key documents are missing from some I-CERP project files. SIGIR reviewed the I-CERP program in 2009 and reported that, despite efforts to improve accountability and documentation within the program, project files lacked critical internal control documentation, due to insufficient program oversight as well as unclear and incomplete guidance on document requirements.[4] In response to these findings, MNF-I took corrective action. However, SIGIR's limited review[5] of five I-CERP project files indicated that USF-I may still not be following its guidance with regard to key documents pertaining to project outcomes and use of funds.

MAAWS requires several documents to demonstrate that a project was completed, had achieved its intended goals, and was transferred to GOI control. These documents include, for example, the I-CERP project checklist, the commander's and comptroller's clearance memoranda, the project storyboard, and the time and date receipts documenting the project's transfer to the GOI. For example, the file for a $108,720 project to refurbish three water treatment facilities in Diyala province was missing several documents including the project file checklist; the commander's final project clearance memorandum; the document transferring the project to the GOI which records the time, date, and value of the project; and the project storyboard. Given these continuing problems with project records, SIGIR plans to conduct more substantive testing of I-CERP project files for fiscal years 2010 and 2011 later this year.

In addition, according to USF-I officials, USF-I's major subordinate commands are not sending the files for completed projects to USF-I in Baghdad. MAAWS requires that commanders send their project files to USF-I to be reviewed for completeness against the I-CERP project file checklist. Instead of following this guidance, USF-I officials make periodic "staff assistance visits" to USF-I's subordinate commands because of the command's inability to transport the records to Baghdad and USF-I's limited ability to store the documents. The officials stated that during these visits they sample about 10% of the completed project files. They stated that this

[4]See *Iraq Commander's Emergency Response Program Generally Managed Well, but Project Documentation and Oversight Can Be Improved*, SIGIR 10-003, 10/27/2009.
[5] See Appendix A for a discussion of why SIGIR performed only a limited review of project files.

provides them reasonable assurance that the files are complete before the files are sent to the U.S. for storage. SIGIR requested but has not received any copies of reports from several of these staff assistance visits to verify that these reviews were being completed.

Conclusions

The GOI provided USF-I $270 million for reconstruction projects under the I-CERP. However, USF-I's management of the I-CERP led to U.S. funds being spent unnecessarily. At present, $24.4 million in I-CERP funds remain that could be used to pay for planned or ongoing reconstruction projects. Using these funds instead of U.S. CERP funds could allow USF-I to put its remaining $21.7 million in unobligated U.S.-appropriated CERP funds to better use.

Under the terms of the MOU between USF-I and the GOI, USF-I ultimately owes the GOI an accounting of how it used the I-CERP funds provided. However, to date USF-I's reporting to the GOI on its use of I-CERP funds has not met the terms of the MOU, and its poor recordkeeping of I-CERP project folders will further hamper USF-I's ability to provide the GOI with a clear and accurate accounting of its use of I-CERP funds.

Recommendations

SIGIR recommends that the Commanding General, USF-I:

1. Identify planned CERP projects that could be funded with I-CERP and, where appropriate and feasible, use I-CERP funds to pay for these projects so U.S. funds can be put to better use elsewhere.

SIGIR further recommends that the Commander, CENTCOM and the Commanding General, USF-I:

2. Adhere to the terms of the MOU and provide the GOI complete and accurate storyboards for all 225 projects costing $50,000 or more completed from October 2009 through April 2011.
3. Identify and locate files for I-CERP projects completed between October 2009 and April 2011, and notify SIGIR when these files are available for review.

Management Comments and Audit Response

SIGIR did not receive management comments on a draft of this report from CENTCOM in time to consider in preparing the final report. Any comments SIGIR receives from CENTCOM on this report will be discussed in SIGIR's next semi-annual report to the Congress.

USF-I provided comments on the report's recommendations but did not specifically state whether it concurs with the recommendations. However, it appears that USF-I concurs or partially concurs with the report's recommendations based on actions taken to date (see Appendix E for a copy of these comments). In its comments, USF-I stated that it was no longer responsible for providing information on I-CERP projects completed before September 1, 2010, because the records had been sent to the U.S. Army Central Command, who was now the proprietor of the records. SIGIR does not agree with this position. The MOU that required

quarterly reports on projects costing $50,000 or more was between USF-I and the GOI, and in SIGIR's view the responsibility for adhering to the terms of the agreement remains with USF-I regardless of whether it administratively transferred the records. Moreover, SIGIR's recommendations were made to both CENTCOM and USF-I and the intent of these recommendations was for these two organizations to work together to ensure that the terms of the agreement are followed.

USF-I provided other technical comments on a draft of this report that we have addressed, as appropriate. Additional information provided by USF-I on I-CERP project records will be reviewed in our follow-on audit work later this year.

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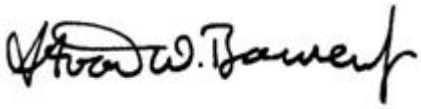
We appreciate the courtesies extended to the SIGIR staff. For additional information on the report, please contact Glenn D. Furbish, Assistant Inspector General for Audits (Washington, DC), (703) 604-1388/ glenn.furbish@sigir.mil or Jason Venner, Principal Deputy Assistant Inspector General for Audits (Washington, DC), (703) 607-1346/ jason.venner@sigir.mil.



Stuart W. Bowen, Jr.
Inspector General

cc: U.S. Secretary of State
U.S. Ambassador to Iraq
U.S. Secretary of Defense

Appendix A—Scope and Methodology

In January 2011, the Special Inspector General for Iraq Reconstruction (SIGIR) initiated Project 1105a to review U.S. Forces–Iraq's (USF-I) use of Iraq Commander's Emergency Response Program (I-CERP) funds. This review was initiated because of previous Department of Defense (DoD) problems in accounting for Government of Iraq (GOI) funds for reconstruction projects. SIGIR's objectives for this report were to examine USF-I's: (1) management of I-CERP funds, (2) reporting on the use of funds to the GOI, and (3) maintenance of I-CERP project files. The audit was performed under the authority of Public Law 108-106, as amended, which also incorporates the duties and responsibilities of inspectors general under the Inspector General Act of 1978. SIGIR conducted its work from March through June 2011 in Iraq and in the Washington, D.C. area.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards, except for General Standard 3.10, External Impairments. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. Certain inappropriate external impairments to our independence limited the scope of our audit as discussed in more detail below.

Section 3.10 requires that audit organizations must be free from external impairments to independence. The section states that, under certain conditions, auditors may not have complete freedom to make an independent and objective judgment, thereby adversely affecting the audit. The section specifically cites the following conditions under subsections (a) and (d): (a) external interference or influence that could improperly limit or modify the scope of an audit or threaten to do so, and (d) externally imposed restriction on access to records, government officials, or other individuals needed to conduct the audit. SIGIR encountered significant constraints imposed by U.S. Central Command (CENTCOM) that adversely impacted and limited its scope, methodology, and ability to fully accomplish its audit objectives.

CENTCOM has put a process in place that restricts SIGIR from directly contacting USF-I officials in Iraq to obtain information pertinent to the audit and acts as an intermediary for all requests for information. Thus, on this review SIGIR auditors were restricted from contacting the USF-I officials responsible for I-CERP data. Each data request had to go to CENTCOM as did all follow-up questions regarding the information provided. Each request involved a CENTCOM-imposed two-week response time. Because much of the information provided by USF-I was unclear and incomplete, resolving these issues through CENTCOM rather than speaking directly with the USF-I officials responsible resulted in unresolved questions about the data and significantly delayed the audit. SIGIR considers the restrictions imposed on contacting USF-I officials in Iraq directly to be an external impairment to our independence that interferes with our ability to form independent and objective opinions, findings, and conclusions. SIGIR is required by law to inform the Secretary of Defense and SIGIR's oversight committees in the Congress whenever requested information or assistance is unreasonably refused or not provided. See Public Law 108-106, Section 3001(h). However, SIGIR will not be reporting this impairment at this time to the Secretary and to SIGIR's oversight committees in Congress

because CENTCOM has agreed to work with SIGIR to resolve these issues. The limited audit work we could perform to-date is described below.

To accomplish our objectives we held discussions with and analyzed documents provided by DoD officials at the Office of the Secretary of Defense (Comptroller), Army Budget Office, CENTCOM, U.S. Forces–Iraq (USF-I), and the Defense Finance and Accounting Service. To evaluate USF-I's management of the use of funds, we compared financial documents obtained from Defense Finance and Accounting Service financial reports and the USF-I I-CERP project tracker spreadsheet. The Defense Finance and Accounting Service issues the Appropriation Status by Fiscal Year Program and Subaccounts report, commonly referred to as the 1002 report, which provides the official obligation, expenditure, and unexpended balance information on DoD programs including I-CERP. The I-CERP project tracker spreadsheet is USF-I's primary management tool for tracking the status of I-CERP projects including the obligations and expenditures on each project. We also reviewed USF-I policy and procedure manuals such as the *Money As A Weapon System* (MAAWS) and used the USF-I Commander's Emergency Response Program (CERP) project tracker spreadsheet to identify projects that could be funded with I-CERP funds. Furthermore, we held discussions with USF-I officials about their plans to spend remaining I-CERP funds including using these funds to pay for ongoing and planned CERP projects, when and where feasible.

To evaluate the degree to which USF-I was reporting complete and accurate information to the GOI, we requested copies of quarterly reports USF-I sent to the GOI for each quarter that ended between September 2009 and March 2011. We reviewed the five quarterly reports the USF-I provided the GOI for the December 31, 2009 through March 31, 2011 period (USF-I did not produce a report for the quarter ending December 31, 2010 but instead included the information in the March 31, 2011 quarterly report). We compared information from the quarterly reports with the Defense Finance and Accounting Service's financial reports as well as the I-CERP project tracker spreadsheet to determine whether USF-I was accurately reporting to the GOI the amount of I-CERP funds remaining. We also requested from USF-I the storyboards it provided to the GOI for fiscal years 2010 and 2011, but we were not informed that most storyboards were either shipped to CENTCOM or missing until we spoke directly with USF-I officials in Iraq. Of the 43 storyboards we were provided, we crosschecked the information included in these with the requirements cited in the MAAWS storyboard template to determine if they were complete. In addition, we held discussions with USF-I officials regarding policies and procedures for reporting I-CERP information to the GOI.

To assess USF-I's management of I-CERP records, we reviewed MAAWS project documentation requirements. We also reviewed USF-I's process described in the MAAWS for collecting and reviewing I-CERP project records from its subordinate commands. We then selected a sample of 58 projects to review based on the five highest-dollar-value projects plus five additional projects from each province (not all provinces had five projects). We planned to examine these files for documents capturing the outcome of the project and the use of the funds. However, because we were prevented from talking to the USF-I officials who were responsible for the records, we did not find out that many of the records had been shipped to the U.S. in March 2011 until our team deployed to Baghdad. Thus, we still have not received these records.

USF-I contacted CENTCOM on our behalf to locate these files and was told that the records were unavailable because the CENTCOM component that stored the files was moving to Shaw Air Force Base and could not immediately retrieve them. In place of the official paper files, USF-I provided us with electronic files for 47 of the 58 projects we had selected for review. Due to time constraints resulting from the process to locate the files, and because it was unclear whether the electronic versions were complete, SIGIR reviewed a sample of only five electronic project files to determine whether they contained the required documents. We reviewed these files and crosschecked each document contained in these files against the MAAWS project file checklist. SIGIR plans to do more substantive testing of official paper files for fiscal years 2010 and 2011, if CENTCOM and/or USF-I can locate them.

Use of Computer-processed Data

We used computer-processed data in this report from Defense Finance and Accounting Service financial reports for fiscal year 2011 for our assessment of obligations and expenditures, and from the USF-I I-CERP project tracker spreadsheet for the status and uses of I-CERP funds. We crosschecked these data sets against each other where applicable to ensure that the data was sufficiently reliable for the purposes of the audit.

Internal Controls

We reviewed USF-I internal controls to oversee, report, and maintain I-CERP funds. Specifically, SIGIR identified and assessed internal controls USF-I used in managing I-CERP funds, to report complete and accurate information to the GOI, and to maintain I-CERP project files. The results of the review are presented in this report.

Prior Coverage

We reviewed the following SIGIR reports for this audit:

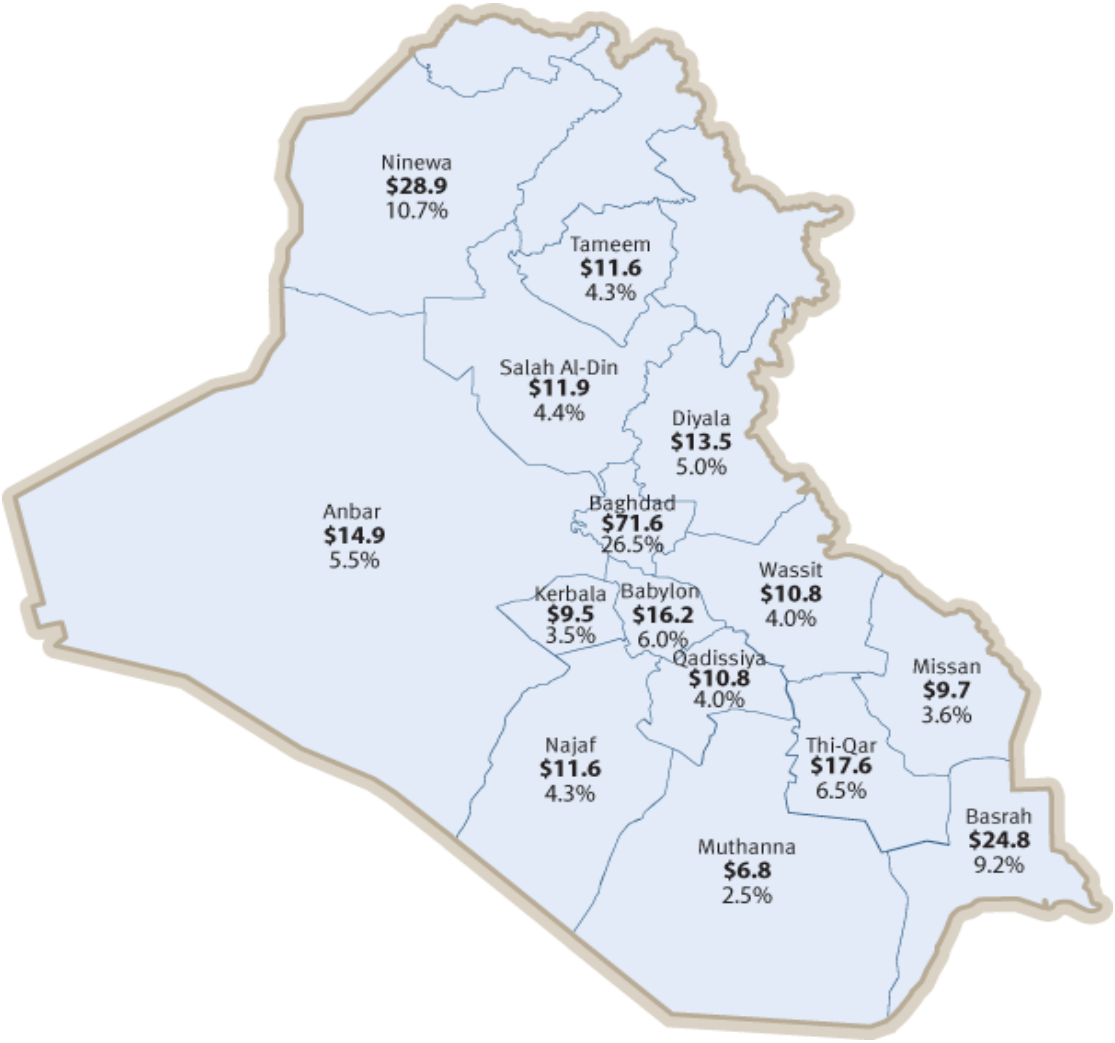
Development Fund for Iraq: Department of Defense Needs To Improve Financial and Management Controls, SIGIR 10-020, 7/27/2010.

Iraq Commander's Emergency Response Program Generally Managed Well, but Project Documentation and Oversight Can Be Improved, SIGIR 10-003, 10/27/2009.

Appendix B—Distribution of I-CERP Funds

The Memorandum of Understanding between the Government of Iraq and Multi-National Force-Iraq specified that I-CERP funds should benefit the 15 provinces of Iraq not under the control of the Kurdistan Regional Government. The funds were distributed among the provinces commensurate with each province's population. Figure 1 shows this distribution.

Figure 1—I-CERP Funds Allocated by Province as of April 30, 2011 ($ millions)



Source: SIGIR analysis of USF-I data.

Appendix C—Acronyms

Acronym	Descriptions
CENTCOM	U.S. Central Command
CERP	Commander's Emergency Response Program
DoD	Department of Defense
GOI	Government of Iraq
I-CERP	Iraq Commander's Emergency Response Program
MAAWS	Money As A Weapon System
MNF-I	Multi-National Force–Iraq
MOU	Memorandum of Understanding
SIGIR	Special Inspector General for Iraq Reconstruction
USF-I	U.S. Forces–Iraq

Appendix D—Audit Team Members

This report was prepared and the review conducted under the direction of Glenn D. Furbish, Assistant Inspector General for Audits, Office of the Special Inspector General for Iraq Reconstruction.

The staff members who conducted the review and contributed to the report include:

Ziad M. Buhaissi

Benjamin H. Comfort

L. Michael Welsh

Appendix E—Management Comments

USF-I Response to SIGIR 11-021 Interim Report

"Management of the Iraq Commander's Emergency Response Program Needs to be Improved"

Comments on Recommendations

1. Background. On 11 July 2011, USF-I received a copy of SIGIR's interim report on Project 1105 "Audit of the Department of Defense use of Iraq funds provided for the Iraq Commander's Emergency Response Program" to provide remarks on the accuracy of the content.

2. USF-I staff response on SIGIR's report follow:

a. "Identify planned CERP projects that could be funded with I-CERP and, where appropriate and feasible, use I-CERP funds to pay for these projects so U.S. funds can be put to better use elsewhere."

Staff Response. In April 2011, the USF-I staff of J7/8/9 identified 274 document numbers for CERP projects valued at $5 million that could be funded with I-CERP instead of FY11 CERP funds. However, because I-CERP is allocated by province, we could only complete cost transfers on 107 of the identified document numbers for CERP projects valued at $2.28 million. These CERP projects met the description and criteria to be funded with I-CERP funds. In addition, these projects were executed in the provinces that had remaining I-CERP funds available for new projects. The USF-I staff has taken the necessary steps to consolidate and centrally manage the remaining balance of I-CERP funds. This will allow us to execute new projects in the 15 non-KRG provinces. USF-I conducts periodic reviews to identify additional document numbers for CERP projects that would be appropriate and feasible to cost transfer to I-CERP funding.

b. "Adhere to the terms of the MOU and provide the GOI complete and accurate storyboards for all 225 projects costing $50,000 or more completed from October 2009 through April 2011."

Staff Response. The 225 number cited by SIGIR includes projects not under the purview of USF-I. Per FRAGO 1679, dated July 2010, USF-I is not the proprietor of projects completed prior to Operation NEW DAWN (OND), effective 1 September 2010. Since OND, there have been 90 I-CERP projects costing $50,000 or more.

To ensure storyboards adhere to MAAWS requirements USF-I has implemented additional data inspections with the Major Subordinate Commands (MSC's) and in Combined Information Data Network Exchange (CIDNE). In addition, the USF-I staff has provided the MSCs additional guidance via a monthly Program Review Board. USF-I is capturing lessons learned within the Center for Army Lessons Learned (CALL) database.

c. "Identify and locate files for I-CERP projects completed between October 2009 and April 2011, and notify SIGIR when these files are available for review."

SUBJECT: USF-I Response to SIGIR 11-021 Interim Report

Staff Response. The 225 number cited by SIGIR includes projects not under the purview of USF-I. Per FRAGO 1679, dated July 2010, USF-I is not the proprietor of those projects. Due to the previously cited guidance USF-I can only be responsible for providing SIGIR with information on projects completed during OND. Many of the I-CERP projects files for OND have been sent to USARCENT. The points of contact at USARCENT are LTC Chuck Bledsoe (charles.bledsoe@arcent.army.mil), DSN 312-889-8971 and MAJ Dan Brosey (William.brosey@arcent.army.mil), DSN 312-889-8951.

SIGIR has access to CIDNE, which contains the 90 I-CERP projects as well as the documentation. Furthermore, to help SIGIR readily locate the projects in CIDNE, USF-I is providing the attached URI's for the 90 I-CERP projects.

3. The point of contact for this response is LTC Kevin G. Hebl, Chief of Funds Execution and Special Programs via e-mail kevin.hebl@us.army.mil.

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Appendix F—SIGIR Mission and Contact Information

SIGIR's Mission	Regarding the U.S. reconstruction plans, programs, and operations in Iraq, the Special Inspector General for Iraq Reconstruction provides independent and objective: • oversight and review through comprehensive audits, inspections, and investigations • advice and recommendations on policies to promote economy, efficiency, and effectiveness • deterrence of malfeasance through the prevention and detection of fraud, waste, and abuse • information and analysis to the Secretary of State, the Secretary of Defense, the Congress, and the American people through Quarterly Reports
Obtaining Copies of SIGIR Reports and Testimonies	To obtain copies of SIGIR documents at no cost, go to SIGIR's Web site (www.sigir.mil).
To Report Fraud, Waste, and Abuse in Iraq Relief and Reconstruction Programs	Help prevent fraud, waste, and abuse by reporting suspicious or illegal activities to the SIGIR Hotline: • Web: www.sigir.mil/submit_fraud.html • Phone: 703-602-4063 • Toll Free: 866-301-2003
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