

The seal of the Office of the Special Inspector General for Iraq Reconstruction is a large, circular emblem in the background. It features a central eagle with its wings spread, holding an olive branch in its right talon and arrows in its left. The eagle's chest is covered by a shield with vertical stripes. Above the eagle's head is a sunburst and a banner with the word "PRAGMATIC". The outer ring of the seal contains the text "INSPECTOR GENERAL" at the top and "RECONSTRUCTION" at the bottom, with Arabic text in the middle.

**COST-TO-COMPLETE REPORTING
FOR IRAQ RECONSTRUCTION
PROJECTS**

**SIGIR-07-003
JULY 26, 2007**



Cost-to-complete Reporting for Iraq Reconstruction Projects

SIGIR-07-003

July 26, 2007

MEMORANDUM FOR THE CHAIRMAN, SENATE APPROPRIATIONS COMMITTEE
RANKING MEMBER, SENATE APPROPRIATIONS
COMMITTEE
CHAIRMAN, HOUSE APPROPRIATIONS COMMITTEE
RANKING MEMBER, HOUSE APPROPRIATIONS
COMMITTEE
SECRETARY OF STATE
U.S. AMBASSADOR TO IRAQ
DIRECTOR, IRAQ TRANSITION ASSISTANCE OFFICE
PRINCIPAL DEPUTY ASSISTANT SECRETARY,
BUREAU OF NEAR EASTERN AFFAIRS,
DEPARTMENT OF STATE
COMMANDING GENERAL, GULF REGION DIVISION,
U.S. ARMY CORPS OF ENGINEERS

SUBJECT: Cost-to-complete Reporting for Iraq Reconstruction Projects

This report discusses the results of the Special Inspector General for Iraq Reconstruction (SIGIR) review of cost-to-complete reporting and follows up on our earlier reviews to determine the progress in implementing our previous recommendations. For the details on our objectives, scope, and methodology see Appendix A.

Summary

As of the quarter ending March 31, 2007, the Department of State (DoS) has yet to meet its mandate to provide the Congress with information on the uses of all Iraq Relief and Reconstruction Funds (IRRF) monies on a project-by-project basis, including the cost to complete each project. We were told that systems limitations related to automating the data have continued to result in unreliable data. In a written response to a SIGIR inquiry as to why cost-to-complete reports were not being submitted to the Congress, a DoS Bureau of Near Eastern Affairs (NEA) senior official said that NEA did not submit the required cost-to-complete information to the Congress because over the course of two and a half years, the Congress had not requested it.

However, during our review we found that the Gulf Region Division (GRD) of the U.S. Army Corps of Engineers prepared and reported project status to the Iraq Reconstruction Management Office (IRMO) Deputy Director and these reports contained detailed project-level cost-to-complete information. Since May 8, 2007, GRD has provided these reports to IRMO's successor, the Iraq Transition Assistance Office (ITAO).¹ We believe that this project status information meets the intent of what the Congress has requested, yet neither IRMO nor ITAO have forwarded the GRD reports to NEA. We also believe that utilizing this project status report would not impose any additional reporting requirement on GRD—the organization with project oversight for most of the ongoing IRRF-funded reconstruction projects.

Follow-up on Prior Report Recommendations

In our previous reports on this subject, we made a total of 20 recommendations for improving cost-to-complete reporting—5 recommendations to IRMO and 15 recommendations to the three implementing agencies: GRD, the U.S. Agency for International Development (USAID), and the Department of Defense's Multi-National Security Transition Command-Iraq (MNSTC-I). Two recommendations remain open because of actions not taken:

- IRMO did not provide data to the Congress on the adequacy of cost-to-complete methodologies in sectors other than the Facilities and Transportation sector. This recommendation remains applicable to ITAO, which is to continue coordination, oversight, and reporting on remaining IRRF funds under Presidential Executive Order 13431.
- GRD has not reported significant scope changes to projects in its cost-to-complete reports, but it has included this requirement in its Standard Operating Procedure (SOP) No. PR-128, "Developing Cost to Complete Reports" (April 4, 2006).

Background

The Congress established a requirement in Section 2207 of Public Law (P.L.)108-106, "*Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004*," to report quarterly estimates of cost to complete on a project-by-project basis for all projects funded by IRRF. This report, known as the *Section 2207 Report*, is currently compiled by NEA from information provided by the principal agencies involved in Iraq relief and reconstruction—USAID, GRD, and MNSTC-I (formerly through IRMO). The requirement for the *Section 2207 Report* expires on October 1, 2008, as set forth in Public Law 109-234, Section 1302 (a). See Appendix B for the detailed requirements of Section 2207.

¹ On May 8, 2007, by Executive Order 13431, the President established the Iraq Transition Assistance Office (ITAO) as the successor to the Iraq Reconstruction Management Office (IRMO).

According to the October 2005 *Section 2207 Report*; DoS advised the Congress that the cost-to-complete information would be reported as a companion document to the *Section 2207 Report*. The format for this report was developed in late 2005 by an interagency assessment team sent to Baghdad in March 2005 to address the information shortfall. The assessment team's work resulted in an action plan to provide cost-to-complete data in a Project Assessment Report (PAR) format on all projects more than \$6.5 million, for a total of 151 projects.

SIGIR has issued three prior reports on cost-to-complete reporting:

- In July 2005, we reported that the agencies responsible for preparing the cost-to-complete information were not reporting cost-to-complete estimates or did not have adequate internal controls in place to provide accurate and transparent cost-to-complete information.
- In October 2005, we reported that IRMO was not receiving the required information to submit to the Congress, but IRMO was making progress in securing improved reporting from the implementing agencies.
- In January 2006, we reported that MNSTC-I had not submitted a report for the quarter ending September 30, 2005, and that GRD and USAID submitted reports with errors that were significant enough to undermine users' confidence in the reporting. We further reported that GRD and IRMO were taking actions to improve the reporting.

All three SIGIR reports included recommendations to IRMO and the three implementing agencies. The recommendations to IRMO focused on the need to develop, formalize, and provide guidance to the three principal agencies to ensure that the agencies report consistent cost-to-complete information. The recommendations to the implementing agencies primarily related to their developing methodologies to ensure they report accurate cost-to-complete information.

Findings

In its June 29, 2007, Program Review Board, GRD reported it had more than \$2.2 billion in IRRF-funded construction projects remaining. This includes an estimated \$2.2 billion for 372 IRRF projects started but not completed, and for 11 projects awarded but not started. GRD also reported \$934.2 million in IRRF unliquidated obligations. In the same report, MNSTC-I data included 9 projects started but not completed, and 9 projects awarded but not started. These projects have an estimated cost of approximately \$16.8 million. Also, MNSTC-I has only \$5 million in unliquidated obligations. As of June 29, 2007, USAID did not have any IRRF-funded projects.

SIGIR continues to believe that the lack of complete, accurate reporting of cost-to-complete information on a project-by-project basis deprives the Congress and senior decision-makers of the ability to make informed judgments on resource priorities. At this point, however, most IRRF-funded projects are complete, and GRD is managing most of

the remaining projects. Rather than expend further effort to correct problems with the current PAR format, an alternative may be to use the existing project status report that GRD uses to brief the ITAO Deputy Director. This report contains project-level information and would provide the information expected by the Congress without imposing an additional reporting requirement on GRD.

IRMO and GRD review the projects using monthly cost-to-complete reports that have more detail and are prepared with more direct involvement from the GRD sectors than the PAR. It is clear that IRMO, GRD, USAID, and MNSTC-I recognized the value of accurate, complete cost-to-complete reporting and placed considerable emphasis in this arena, particularly with respect to their monthly cost-to-complete sector reviews conducted by IRMO and briefed to the Deputy Director of IRMO. Further, our review of the GRD monthly cost-to-complete reports showed that data was reported at the project-by-project level, which is more aligned with the requirements of Section 2207. Our comparison of the PAR data fields to those of the monthly cost-to-complete report shows that the two reports have 27 data fields in common, including all the data fields used in computing the project's cost to complete. However, we also identified ten additional miscellaneous fields that the two reports do not share, but it should be a minimal effort for management to review and consolidate. Finally, based on this review, we raise the question regarding potentially duplicative preparation and reporting of cost-to-complete information—with the PAR being less responsive to the legislative requirement.

New Iraq Funding and Cost-to-complete Reporting

The Congress has appropriated an additional \$10.2 billion for Iraq through the Economic Support Fund (ESF) and the Iraq Security Forces Fund (ISFF). Neither law included a requirement for cost-to-complete reporting. IRMO reported the accomplishments for ESF construction and non-construction projects in Appendix III of the January 2007 *Section 2207 Report* and did not plan to report cost-to-complete information for ESF-funded construction projects. MNSTC-I also reports accomplishments for ISFF-funded projects in Iraq through the quarterly *Section 9010 Report* to the Congress,² which does not require information on the cost to complete projects.

Recommendations

To comply with the project level cost-to-complete reporting requirements of Section 2207 of Public Law 108-106:

1. We recommend that the Commanding General, GRD, direct GRD management to submit its project level cost-to-complete report to ITAO for the quarter ending September 30, 2007, as a replacement to its current quarterly cost-to-complete PAR report.

² Section 9010 of the Department of Defense Appropriations Act, 2007 (Public Law 109-289) requires quarterly reports from the Secretary of Defense to Congress on the military operations of the Armed Forces and the reconstruction activities of the Department of Defense in Iraq.

2. We recommend that the Director, ITAO, use the GRD project-level cost-to-complete report as a replacement for the current PAR report and submit it quarterly to NEA to accompany the *Section 2207 Report* to the Congress.
3. We recommend that the Principal Deputy Assistant Secretary of NEA ensure that the GRD cost-to-complete report is submitted with the *Section 2207 Report* to the Congress beginning with the quarter ending September 30, 2007.

Lesson Learned

DoS should have asked for clarifying instructions of the congressional requirement for reporting on cost to complete. According to a senior NEA official, NEA did not submit more detailed information beyond that provided in the *Section 2207 Report* because over the course of two and a half years, the Congress had not requested it. Nonetheless, IRMO and the implementing agencies put forth a considerable effort to gather the data and forward it to NEA; SIGIR believes that NEA was well aware of this effort. For NEA to have allowed this effort to continue without either providing the reports to or seeking clarification from the Congress was wasteful. The lesson learned is that when there is confusion about a congressionally-directed requirement, agencies should seek clarification from the Congress rather than ignore the requirement, waste resources, and hamper congressional oversight.

The Congress should consider requiring agencies to provide the methodology that will be used to meet required reports. During our four reviews of the progress being made in reporting the cost to complete IRRF-funded projects, agency officials responsible for preparing the required reports questioned the definition of the term *project*. Even as late as June 2007, senior managers at NEA were questioning the definition of *project* cost to complete, yet did not seek clarification. If the Congress had required a methodology or even a report on how the IRRF implementing organizations were going to satisfy the reporting requirement this would have been identified early on and most likely been resolved. As a result, GRD prepared a standard operating procedure that responds to the congressional intent through its coverage of general policies, roles and responsibilities, and report format.

Management Comments and Audit Response

A draft of this report was provided to GRD, USAID, ITAO, and NEA. SIGIR received written comments from GRD and ITAO. We received technical comments from USAID. We considered the technical comments received from all three respondents and made changes where appropriate.

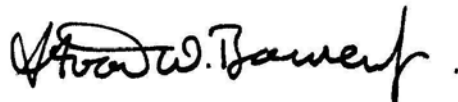
GRD and ITAO concurred with recommendation 1, and we consider their concurrence to replace the PAR with the GRD monthly cost-to-complete report to be fully responsive.

Neither GRD nor ITAO agreed with recommendations 2 or 3, each generally interpreting the requirements of Section 2207 of P.L. 108-106 as not requiring that project-level, cost-to-complete information—in any type of report—accompany the quarterly *Section 2207 Report* to the Congress.

We disagree with this interpretation. Both P.L. 108-106 and an October 17, 2005, memorandum³ from the IRMO Director to the U.S. Ambassador to Iraq discuss the inclusion of project-level, cost-to-complete information with the quarterly submission of the Section 2207 Report to the Congress. According to the IRMO Director, the mechanism to comply with the law was the submittal of the PAR report with the *Section 2207 Report*. We believe this memorandum supports the intent of recommendation 2.

We also provided a draft of this report to the U.S. Senate and House Committees on Appropriations for their consideration of the Lessons Learned discussed in this report.

Thank you for the courtesies extended to the staff. For a listing of the staff members who contributed to the audit and report, see Appendix D. For additional information on this report, please contact Mr. Glenn Furbish at (703) 428-1058 or glenn.furbish@sigir.mil. For the report distribution, see Appendix C.



Stuart W. Bowen, Jr.
Special Inspector General for Iraq Reconstruction

Appendices

cc: See Distribution

³ The October 17, 2005, Embassy memorandum is marked “Sensitive But Unclassified”, therefore, it is not included as an exhibit in this report.

Appendix A—Objective, Scope, and Methodology

In January 2007, we initiated the audit (Project No. 7003) to determine the adequacy of methodologies and controls used by IRMO, USAID, GRD, and MNSTC-I to report financial data in required reports to the Congress, as prescribed by Section 2207 of Public Law 108-106. We reviewed the status of agency action on previous SIGIR recommendations. We also reviewed the impact of inaccurate reporting and the impact of new sources of funds on financial management reporting.

We limited the scope our audit to IRMO and the three agencies that received the largest apportionment of the IRRF funds—GRD, USAID, and MNSTC-I. To determine agency action on SIGIR recommendations, we interviewed responsible personnel at IRMO, GRD, USAID, and MNSTC-I. We also obtained and reviewed available procedures, both formal and in-progress, that described the processes, methodology, responsibilities, documentation standards and formats for cost-to-complete reporting. We obtained PARs compiled by GRD and USAID for the quarters ending September 30, 2006, and December 31, 2006. We also obtained the last PARs compiled by MNSTC-I for the quarter ending June 30, 2006.

To determine the reliability of the PAR data and to determine if significant changes in resource requirements are identified, we performed an analysis of the September 30, 2006, and December 31, 2006, PARs to determine the completeness of the data. Furthermore, we interviewed knowledgeable IRMO, GRD, and MNSTC-I personnel regarding the reliability of the computer data generated by the Corps of Engineers Financial Management System (CEFMS). In addition, we obtained and reviewed IRMO policy and procedures regarding use of expired funds and de-obligation/re-obligation of funds. We also attended monthly briefings of cost-to-complete data to the Deputy Director of IRMO.

To determine the impact of inaccurate data in the PAR, we interviewed knowledgeable personnel at the agencies. We also attended the monthly sector meetings where IRMO and GRD use cost-to-complete data to manage funding for the IRRF projects.

To determine the impact of new sources of funding—the Economic Support Fund (ESF) and the Iraq Security Forces Fund (ISFF)—we reviewed the applicable laws authorizing those funds, and we interviewed knowledgeable agency personnel regarding the use and reporting of those funds. We obtained and reviewed IRMO interagency agreements with GRD regarding ESF, and we reviewed the reporting of the ESF projects in Appendix III of the January 2007 *Section 2207 Report*.

We performed this audit from January 23, 2007, through June 29, 2007, in accordance with generally accepted government auditing standards.

Use of Computer-Processed Data

We reviewed cost-to-complete reports that were compiled in Excel spreadsheets based on data taken from reports run in financial accounting computer systems. The data in the GRD cost-to-complete reports was taken from reports run in CEFMS. The data in the USAID cost-to-complete reports was taken from the Phoenix financial accounting system. We did not audit CEFMS⁴ or Phoenix.

Prior Coverage

Prior reports related to cost-to-complete reporting issued by SIGIR can be accessed on its website <http://www.sigir.mil>.

- “*Methodologies for Reporting Cost-To-Complete Estimates*” (SIGIR 05-027, January 27, 2006), concluded the three organizations responsible for IRRF projects – the Project and Contracting Office (PCO), USAID, and MNSTC-I – were required by P.L. 108-106 to submit cost-to-complete information to IRMO for the PAR for the quarter ending September 30, 2005. However, MNSTC-I did not submit a cost-to-complete report for the quarter. In addition, the three reporting entities failed to develop proper guidance, adequately review reports before submission, document the calculation of critical numbers, and note significant scope changes in the reporting. IRMO and the three reporting agencies did not develop methodologies to assure reliable and transparent cost-to-complete reporting.
- “*Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting*” (SIGIR 05-021, October 24, 2005), concluded the three organizations responsible for IRRF projects – PCO, USAID, and MNSTC-I – have been required, since January 2004, to report cost-to-complete information for their IRRF projects in quarterly reports to the Congress. However, these organizations did not begin providing reasonably comprehensive cost-to-complete data to IRMO until the summer of 2005.

“*Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund*” (SIGIR 05-011, July 26, 2005), included a review of PCO’s input to the April 2005 Section 2207 Report and found that PCO did not provide cost-to-complete information to IRMO for the Section 2207 Report. PCO maintained that (1) project data was not sufficiently mature to develop reasonable estimates at completion; and (2) they could not consolidate information from their management information systems because they were not integrated.

⁴ For more information on the reliability of data from CEFMS, see the Government Accountability Office (GAO) report 02-589 “Corps of Engineers Making Improvements But Weaknesses Continue”, June, 2002.

Appendix B—Sections 2207 and 2208 of Public Law 108-106

PUBLIC LAW 108-106—NOV. 6, 2003

117 STAT. 1231

SEC. 2206. Section 202(b) of the Afghanistan Freedom Support Act of 2002 (Public Law 107-327) is amended by striking “\$300,000,000” and inserting in lieu thereof “\$450,000,000”. 22 USC 7532.

SEC. 2207. (a) The Director of the Office of Management and Budget, in consultation with the Administrator of the Coalition Provisional Authority (CPA) and the Committees on Appropriations, shall submit to the Committees on Appropriations not later than January 5, 2004 and prior to the initial obligation of funds appropriated by this Act under the heading “Iraq Relief and Reconstruction Fund” a report on the proposed uses of all funds under this heading on a project-by-project basis, for which the obligation of funds is anticipated during the 3 month period from such date, including estimates by the CPA of the costs required to complete each such project: *Provided*, That up to 20 percent of funds appropriated under such heading may be obligated before the submission of the report: *Provided further*, That in addition such report shall include the following. Deadline. Reports. 22 USC 2151 note.

(1) The use of all funds on a project-by-project basis for which funds appropriated under such heading were obligated prior to the submission of the report, including estimates by the CPA of the costs required to complete each project.

(2) The distribution of duties and responsibilities regarding such projects among the agencies of the United States Government.

(3) Revenues to the CPA attributable to or consisting of funds provided by foreign governments and international organizations, disaggregated by donor, any obligations or expenditures of such revenues, and the purpose of such obligations and expenditures.

(4) Revenues to the CPA attributable to or consisting of foreign assets seized or frozen, any obligations or expenditures of such revenues, and the purpose of such obligations and expenditures.

(b) Any proposed new projects and increases in funding of ongoing projects shall be reported to the Committees on Appropriations in accordance with regular notification procedures.

(c) The report required by subsection (a) shall be updated and submitted to the Committees on Appropriations every 3 months and shall include information on how the estimates and assumptions contained in previous reports have changed.

(d) The requirements of this section shall expire on October 1, 2007. Expiration date.

SEC. 2208. Any reference in this chapter to the “Coalition Provisional Authority in Iraq” or the “Coalition Provisional Authority” shall be deemed to include any successor United States Government entity with the same or substantially the same authorities and responsibilities as the Coalition Provisional Authority in Iraq. 22 USC 2151 note.

SEC. 2209. Assistance or other financing under chapter 2 of this title may be provided for Iraq and Afghanistan notwithstanding any other provision of law not contained in this Act that restricts assistance to foreign countries and section 660 of the Foreign Assistance Act of 1961: *Provided*, That funds made available for Iraq pursuant to the authority of this section shall be subject to the regular reprogramming notification procedures of the Committees on Appropriations and section 634A of the Foreign Assistance Act Notification.

Appendix C—Report Distribution

Department of State

Secretary of State

Senior Advisor to the Secretary and Coordinator for Iraq

Director of U.S. Foreign Assistance/Administrator, U.S. Agency for
International Development

Director, Office of Iraq Reconstruction

Assistant Secretary for Resource Management/Chief Financial Officer,
Bureau of Resource Management

Principal Deputy Assistant Secretary, Bureau of Near Eastern Affairs*

U.S. Ambassador to Iraq*

Director, Iraq Transition Assistance Office*

Coordinator, Office of Provincial Affairs

Mission Director-Iraq, U.S. Agency for International Development

Deputy Assistant Administrator, Bureau for Asia and the Near East, U.S. Agency
for International Development*

Inspector General, Department of State

Inspector General, U.S. Agency for International Development

Regional Inspector General-Iraq, U.S. Agency for International Development*

Department of Defense

Secretary of Defense

Deputy Secretary of Defense

Under Secretary of Defense (Comptroller)/Chief Financial Officer

Deputy Chief Financial Officer

Deputy Comptroller (Program/Budget)

Deputy Assistant Secretary of Defense-Middle East, Office of Policy/International
Security Affairs

Inspector General, Department of Defense

Director, Defense Contract Audit Agency

Director, Defense Finance and Accounting Service

Director, Defense Contract Management Agency

Department of the Army

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

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

Deputy Assistant Secretary of the Army (Policy and Procurement)

Commanding General, Joint Contracting Command-Iraq/Afghanistan

Assistant Secretary of the Army for Financial Management and Comptroller

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

Commanding General, Gulf Region Division*

Chief Financial Officer, U.S. Army Corps of Engineers

Auditor General of the Army

*Recipient of the draft audit report.

U.S. Central Command

Commanding General, Multi-National Force-Iraq
Commanding General, Multi-National Corps-Iraq
Commanding General, Multi-National Security Transition Command-Iraq
Commander, Joint Area Support Group-Central

Other Federal Government Organizations

Director, Office of Management and Budget
Comptroller General of the United States
Inspector General, Department of the Treasury
Inspector General, Department of Commerce
Inspector General, Department of Health and Human Services
President, Overseas Private Investment Corporation
President, U.S. Institute for Peace

Congressional Committees and Subcommittees, Chairman and Ranking Minority Member

Senate Committee on Appropriations*
 Subcommittee on Defense
 Subcommittee on State, Foreign Operations, and Related Programs
Senate Committee on Armed Services
Senate Committee on Foreign Relations
 Subcommittee on International Development and Foreign Assistance, Economic Affairs, and International Environmental Protection
 Subcommittee on International Operations and Organizations, Democracy and Human Rights
 Subcommittee on Near Eastern and South and Central Asian Affairs
Senate Committee on Homeland Security and Governmental Affairs
 Subcommittee on Federal Financial Management, Government Information, Federal Services, and International Security
 Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia
 Permanent Subcommittee on Investigations

U.S. House of Representatives

House Committee on Appropriations*
 Subcommittee on Defense
 Subcommittee on State, Foreign Operations, and Related Programs
House Committee on Armed Services
House Committee on Oversight and Government Reform
 Subcommittee on Government Management, Organization, and Procurement
 Subcommittee on National Security and Foreign Affairs
House Committee on Foreign Affairs
 Subcommittee on International Organizations, Human Rights, and Oversight
 Subcommittee on the Middle East and South Asia

*Recipient of the draft audit report.

Appendix D—Audit Team Members

This report was prepared and the audit work was conducted under the direction of Joseph T. McDermott, Assistant Inspector General for Audit, Office of the Special Inspector General for Iraq Reconstruction.

Staff members who contributed to the report include:

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Justin Martell

Nadia Shamari

William Shimp

Clifton Spruill

SIGIR's Mission	<p>Regarding the U.S. reconstruction plans, programs, and operations in Iraq, the Special Inspector General for Iraq Reconstruction provides independent and objective:</p> <ul style="list-style-type: none"> • 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
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