The seal of the Office of the Special Inspector General for Iraq Reconstruction is a large, circular emblem in the background. It features an eagle with its wings spread, perched on a shield with vertical stripes. The eagle holds an olive branch in its right talon and arrows in its left. The shield is positioned in front of the eagle's chest. The words "INSPECTOR GENERAL" are written in an arc at the top, and "RECONSTRUCTION" is written in an arc at the bottom. In the center, there is Arabic text: "مفتش العام" at the top and "إعادة إعمار العراق" at the bottom.

INTERIM REPORT ON EFFORTS AND
FURTHER ACTIONS NEEDED TO
IMPLEMENT A FINANCIAL
MANAGEMENT INFORMATION
SYSTEM IN IRAQ

SIGIR-08-001
OCTOBER 24, 2007



SPECIAL INSPECTOR GENERAL FOR IRAQ RECONSTRUCTION

October 24, 2007

MEMORANDUM FOR U.S. AMBASSADOR TO IRAQ
ECONOMIC MINISTER/COORDINATOR FOR ECONOMIC
TRANSITION IN IRAQ
MISSION DIRECTOR-IRAQ, U.S. AGENCY FOR
INTERNATIONAL DEVELOPMENT
DIRECTOR, IRAQ TRANSITION ASSISTANCE OFFICE

SUBJECT: Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq (SIGIR-08-001)

Introduction

In early summer 2003, the Coalition Provisional Authority and the International Monetary Fund separately conducted assessments that identified a need for improvements in the Government of Iraq's (GOI) budget and financial control system. The assessments found that the GOI financial structure had limited ability to monitor Iraqi ministerial budgets and expenditures, leaving the ministries vulnerable to fraud, waste, and misappropriation of funds. Further, a U.S. Embassy official told SIGIR that the existing systems had limited planning functionality, which makes it difficult for the GOI to develop a budget.

In July 2003, the U.S. Agency for International Development (USAID) awarded contract RAN-C-00-03-00043-00 to BearingPoint, Inc., for a broad range of tasks related to economic and financial reforms for Iraq. One of the tasks under that contract was to develop and implement a new Iraq Financial Management Information System (IFMIS) to replace the existing Iraq financial systems.

In September 2004, a follow-on contract (267-C-00-04-00405-00) with BearingPoint was awarded for the continuation of the economic and financial reforms. That contract, which continued to fund IFMIS, specified that IFMIS installation would be completed within the year. In September 2006, the Iraq Reconstruction and Management Office—which has since become the Iraq Transition Assistance Office—issued two concurrent contracts to BearingPoint to integrate components into IFMIS:

- contract W916GXQ-06-C-0009 for a budget module, and
- contract W916GXQ-06-C-0010 for a procurement module.

In July 2006, USAID awarded contract DFD-I-00-05-00221-01 to Management Systems International, Inc., to design and implement the National Capacity Development Program, a component of which is for training and policies for IFMIS.

On March 21, 2007, SIGIR announced a review of U.S. efforts to implement IFMIS. That review continues, and SIGIR plans to report on that effort later this year. However, because the objective of this report is to provide timely information on economy and efficiency issues requiring immediate action and to respond to a request from the U.S. Embassy in Iraq, SIGIR is providing interim results and recommendations concerning the IFMIS contracts.

Interim Results

Although some progress has been reported on IFMIS, it is difficult to tell specifically what has been developed and implemented and how much has been expended for IFMIS. Available information shows that the system development and implementation costs are over \$38 million. Although contract documents state that IFMIS was to replace the Ministry of Finance’s legacy accounting systems, the Ministry continues to operate its legacy systems in parallel with the components of IFMIS. According to U.S. Embassy officials, the Ministry of Finance continues to use its legacy system for overall budget and accounting, “nobody noticed” when IFMIS was down for a month, and no one relies on IFMIS to produce reports. Iraqi user requirements have not been identified and incorporated in the system’s development. Other ministries, such as Interior and Defense, have developed their own financial management information systems, which are not compatible with IFMIS and cannot transfer financial data from one system to another. As a result, the agency personnel must manually input financial data via terminals in the various ministries.

The International Monetary Fund identifies five pre-conditions for the successful development of a financial management information system. SIGIR reviewed these pre-conditions in light of the work to date on IFMIS and provides these following preliminary observations:

Pre-condition	Preliminary Observations
Clear commitment and ownership	The GOI is not clearly committed to IFMIS, nor has it demonstrated strong ownership of the project. True ownership is achievable only through active involvement of the GOI in the planning and execution of any financial management information system.
Preconditions are ready for reform	The GOI may be ready for reform, but the ministries have not agreed on a uniform approach. Iraqi skills and training are not yet sufficient to ensure successful operation of a system. Legacy system requirements or necessary changes to those requirements have not been mapped. Although a steering group has been formed, it does not include all key players.
Project design is sound	Sound design is predicated on adequate assessments, the identification of Iraqi user requirements, and implementation planning. None of these essentials have yet been fully met.
Management of project is capable	Project management should be a joint effort of the GOI, USAID, and BearingPoint. USAID and the GOI have not been equal partners in the management of the project.
Adequate resources	The United States has been the key provider of financial resources for IFMIS with little financial participation from the GOI.

In May 2007, the BearingPoint project leader and four of his security detail were kidnapped from the Ministry of Finance building and have not been recovered. The work on the budget and procurement modules has since been halted. In July 2007, the U.S. Embassy ordered the suspension of the IFMIS project, pending clarification of GOI support for the effort.

Issues Needing Immediate Attention

The available information indicates that the selection and implementation of IFMIS was undertaken without the fundamental planning and analysis that should properly precede the wholesale change of a country's financial management information system. Specifically, the IFMIS was reportedly undertaken without the traditional sequence of system development that should have included a conceptual design based on Iraqi requirements. In fact, there were no attempts to produce detailed user specifications; as a result, there has not been true GOI ownership of the project.

The Board of Supreme Audit highlighted the lack of analysis of Iraqi user requirements. The Board issued a statement pointing to shortfalls in the IFMIS implementation as a result of the lack of understanding of the existing Iraq financial and business processes before and during the installation of the proposed new system. A U.S. Embassy official confirmed that the GOI has a distinctive accounting system; it is a unique combination of cash and accrual accounts that is not easily adapted into the IFMIS system.

Recognizing the deficiencies in the current IFMIS configuration, the GOI and the World Bank recently conducted a workshop that addressed the IFMIS as part of a broader initiative—the Public Expenditure and Institutional Assessment. World Bank officials stated that a formal assessment of IFMIS in this broader context may be undertaken by the GOI and the World Bank. In August 2007, a survey was conducted of GOI officials to obtain the views of stakeholders on aspects of the IFMIS arrangement.

In light of these generally acknowledged concerns, the U.S. Embassy's decision to suspend the system development seems appropriate. However, the Embassy has yet to develop a strategy for the next steps in the system's implementation.

Conclusions

The U.S. government has made a substantial investment in the development of IFMIS. However, for various reasons related principally to GOI acceptance of the system and related modules, the project has been suspended. Further, the Embassy does not have a firm plan or strategy for addressing the next steps in the development of the system.

Recommendations

Before further U.S. expenditures are made on a financial management system for the GOI, there is a need for a complete assessment of the current IFMIS system to determine whether requirements have been adequately defined, specific milestones for achieving those requirements have been set, and system development is headed in the right direction. There is also a need to clearly define a plan of action for the way forward and for the GOI to clearly state its

commitment and willingness to take ownership of any system that eventually is developed. A key step in developing the plan of action is an assessment by an independent third party with expertise developing international financial management information systems. Such an assessment may be undertaken by the World Bank.

To position the U.S. Embassy to better evaluate IFMIS in the context of GOI's financial management needs, SIGIR recommends that the Embassy establish a working group and draw on outside experts as necessary to evaluate such factors as:

- the capabilities and shortcomings of GOI financial management capabilities,
- GOI financial management system requirements,
- how best to achieve those requirements and specific milestones to measure progress towards meeting those requirements, and
- how best to integrate the other ministries' financial systems into the Ministry of Finance's overall financial system.

SIGIR further recommends that DoS condition future work and funding for a GOI financial management system on (1) securing GOI's commitment to such a system and (2) the results of a GOI sponsored independent assessment of GOI financial management needs. Moreover, in the interim, recognizing the need for the GOI to produce financial data, SIGIR recommends that DoS help the GOI determine appropriate interim solutions that will improve financial data management, especially in the provinces, until a new operational system is developed.

Management Comments and Audit Response

SIGIR received comments from USAID on a draft of this report. USAID agreed with SIGIR's recommendations but stated that it is unaware of any organization performing an independent technical assessment of the IFMIS program, as stated in SIGIR's draft report. SIGIR addressed their comment in this report by stating that the World Bank is considering an assessment of Iraq's financial management information needs. SIGIR continues to believe no further U.S. funds should be expended on IFMIS until it is clearly demonstrated that IFMIS supports GOI's financial management information needs and IFMIS has the full support of the GOI.

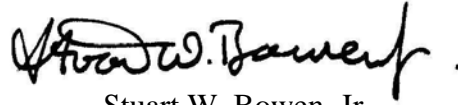
USIAD generally agreed with the report's findings. However, in a few areas, it disagreed and provided information which SIGIR cannot substantiate at this time. SIGIR will follow up on those areas as it completes its IFMIS review.

Scope and Methodology

SIGIR performed its work from March through September 2007 in Iraq in accordance with generally accepted government auditing standards. This report summarizes key information SIGIR obtained to date in its ongoing review of the BearingPoint contracts with a focus on assessing next steps the Embassy needs to take in the system development process.

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Thank you for the courtesies extended to the SIGIR staff. 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 A*. For a list of audit team members, see *Appendix B*.

A handwritten signature in black ink, appearing to read "Stuart W. Bowen, Jr." with a period at the end. The signature is written in a cursive, somewhat stylized font.

Stuart W. Bowen, Jr.
Inspector General

Appendices

cc: See Distribution

Management Comments

US Agency for International Development



USAID Response to SIGIR Interim Report on Efforts and Further Actions Needed to Implement a Financial Management Information System in Iraq (SIGIR-08-001, dated October 8, 2007)

Summary:

USAID agrees and supports the SIGIR recommendation that an independent technical assessment of the IFMIS program should be conducted. USAID is unaware of any organization performing the proposed technical assessment and following issuance of this report, will proceed to contract for an independent technical assessment of the system. The USG should evaluate the assessment of IFMIS and the role of public sector reform on Iraq's ability to formulate and manage their budget going forward.

The provincial financial automation, as recommended in the report and described below, is currently being undertaken. USAID does not recommend reengaging on IFMIS or related interim national financial solutions in the absence of clear indications of GOI commitment to the process.

Background:

The Iraqi Financial Management Information System (IFMIS) was conceived in 2003 by the Coalition Provisional Authority (CPA) as a needed solution to manage and oversee the budget for the government of Iraq which was then managed by the CPA. USAID was instructed to implement this activity and proceeded to do so through a contract with the Economic Governance (EG) project implemented by BearingPoint and later continued under the follow-on project Economic Governance II (EG II) also implemented by BearingPoint. USAID was directed to proceed although no feasibility or design analyses had yet been initiated

Further policy leadership and direction passed to the Iraq Reconstruction and Management Office (IRMO) in 2004 and then to the U.S. Department of the Treasury (Treasury) in 2006. As the agency responsible for the implementation of this system, USAID defers questions and inquiries regarding policy decisions to the aforementioned department and agency, respectively.

USAID also notes the importance of the history of this activity given that IFMIS is simply a tool to automate governmental financial processes. This automation is normally and properly preceded by significant reform of accounting and budgetary processes in the host country's government. As noted below, USAID contracted for IFMIS development in an environment when a wide array of US and international donors were simultaneously conducting reform efforts. This produced an ever shifting set of system requirements which are inherently contrary to an automation process.

FreeBalance, the software application underlying IFMIS, is fully capable of supporting cash-based, accrual, and modified accrual accounting, according to Andrew Laing, of the World Bank. It is on the list of “approved” applications of the World Bank and the IMF.

The decision by the US mission to suspend USAID support of IFMIS was predicated on two factors neither of which involved the IFMIS. First, the kidnapping of an advisor and his security detail from the MOF, revealed the MOF to be a facility that was too dangerous for EG II advisors to visit. Although alternative technical assistance efforts such as moving the data center to a location in the International Zone were discussed, the second factor was the pronounced erosion in MOF support of the IFMIS project. Despite signing 5 Ministerial orders to implement IFMIS, the MOF has failed to undertake any of these commitments or enforce any of the orders that were signed. USAID does not recommend proceeding on any further IFMIS assistance in the absence of a clear expression of GOI buy-in. This includes action on previous commitments to purchase additional workstations and internet connectivity subscriptions. Without the GOI undertaking a serious government wide public sector financial reform effort there is no sense in expending additional USG resources.

Responses to the SIGIR report:

The responses below refer specifically to the SIGIR report which is quoted in italics.

Although some progress has been reported on IFMIS, it is difficult to tell specifically what has been developed and implemented and how much has been expended for IFMIS (first paragraph, page 2).

The USAID-funded Iraq EG II project has developed a robust work plan and detailed performance measurement plan which was shared with the SIGIR audit team. USAID is available to provide a full schedule of GOI sites that have been connected as well as detailed hardware and software rollouts and end user trainings that have occurred to date. The full extent of the development and implementation of the IFMIS is readily available and will be complimented through the proposed technical assessment.

Available information shows that the system development and implementation costs are about \$38 million (first paragraph, page 2).

USAID and EG II project records indicate the expenditure of \$22 million on IFMIS development and implementation. Other USG agencies have also contributed resources to the IFMIS process and USAID refers SIGIR to these organizations to account for the additional estimated funds over and above our expenditures.

While contract documents state that IFMIS was to replace the Ministry of Finance’s legacy accounting system, the Ministry continues to operate its legacy systems in parallel with the components of IFMIS (first paragraph, page 2).

In order to facilitate a smooth transition from Iraq's antiquated manual accounting system, the IFMIS was run in parallel with the legacy system. This is a standard procedure when implementing a new system and ensures quality control.

In February of 2007 the Minister of Finance signed an order making the IFMIS the official account of record, effective July 1, 2007. The two systems were to continue to run in parallel until full adoption of the new system was completed.

However, in the days following the kidnapping of an EG II advisor and his security escorts, the data center housing the system was closed and the system disabled. IFMIS has not been restarted. The responsibility for this decision rests uniquely with the GOI.

According to U.S. Embassy officials, the Ministry of Finance continues to use its legacy system for overall budget and accounting, "nobody noticed" when IFMIS was down for a month, and no one relies on IFMIS to produce reports (first paragraph, page 2).

The specific embassy officials are not named, but EG II project advisors received in excess of 100 inquiries about the status of the system in the days following the shutdown. The MoF and the Director General of Accounting and his department in particular received requested reports from the system on a monthly basis.

As to the question of use of the legacy system, as part of the above mentioned parallel system integration methodology, spending units were required to produce both a manual trial balance and an IFMIS trial balance on a monthly basis. MOF required this level of reporting in order for the spending units to receive continued funding. Of course, given the suspension of the system, the GOI can no longer gather the IFMIS reports and instead only relies on the legacy reporting system.

Iraqi user requirements have not been identified and incorporated in the system's development (first paragraph, page 2).

The system requirements have been influenced by and adjusted to policy decisions by the CPA, IRMO, the IMF and then the GOI, under the policy guidance of Treasury. As an indication of the adaptability of the system, IFMIS was frequently modified to meet requirements of users, for example the input of the GFS Chart of Accounts and the uploading of the budget to the IFMIS.

Other Ministries such as Interior and Defense have developed their own financial management information systems which are not compatible with IFMIS and cannot transfer financial data from one system to another. As a result, the agency personnel have to manually input financial data via terminals in the various Ministries (first paragraph, page 2).

In the case of the Ministries of Defense and Interior, the alternate financial management system was implemented as an initiative of the US Department of Defense.

The GOI is not clearly committed to IFMIS, nor has it demonstrated strong ownership of the project. True ownership is only achievable through active involvement of the GOI in the planning and execution of any financial management information system (table, page 2).

USAID agrees but notes that only recently has the GOI under the current Minister of Finance withdrawn support. He issued a formal Ministerial Order stating that the IFMIS was to become the “official record” of the GOI as of July 1, 2007. This order represented the clearest possible support for the system. The order was issued to all GOI Ministries and Directorates and explicitly tied each agency’s monthly cash allocation to compliance with the order, stating, “any agency not supplying the IFMIS report will have their cash allocation for the following month delayed until they comply with this order.” Yet, immediately after the kidnapping of a BearingPoint consultant and his security detail in May 2007, the GOI withdrew further implementation work by shutting down the IFMIS data center.

The GOI may be ready for reform, but the Ministries have not agreed on a uniform approach. Iraqi skills and training are not yet sufficient to ensure successful operation of a system. Legacy system requirements or necessary changes to those requirements have not been mapped. Although a steering group has been formed, it does not include all key players (table, page 2).

USAID agrees but again points out that uniformity of financial systems is not a pre-requisite of reform or even prevalent in most developed countries. The EG II work plan provides for extensive capacity building and end user training. Phase I rolled out the system to the core GOI sites, while Phase II was designed to teach the MOF and the GOI how to procure hardware and implement the system independently.

At the end of Phase I of the IFMIS implementation, the GOI was afforded an opportunity not to progress to Phase II. *The GOI made a clear decision to expand the system and to replace the legacy system with the IFMIS through the MOF various ministerial orders. The GOI did form an IFMIS Steering Committee which included all key players.*

Sound design is predicated on adequate assessments, the identification of Iraqi user requirements, and implementation planning. None of these essentials have yet been fully met (table, page 2).

In the absence of a sovereign Iraqi Government, initial system requirements were provided to USAID by the CPA. USAID agrees any further implementation of a financial management system must include buy-in and planning with the GOI.

Although the IMF has recommended an independent assessment of IFMIS, the MoF has not followed through on that suggestion, although the Government has invited UK’s Development Fund for International Development (DFID) has to participate in IMF/World Bank workshops on IFMIS. We are unaware of any formal assessment, either in partnership with the World Bank or a third-party contractor.

The workshops are focusing on establishing a baseline understanding of Iraq's public financial management (PFM) processes and practices. The World Bank had a special session on financial management information systems in August which was a more general discussion and not specific to the USAID-funded FreeBalance software implementation.

Project management should be a joint effort of the GOI, USAID, and BearingPoint. USAID and the GOI have not been equal partners in the management of the project (table, page 2).

USAID disagrees with the statement that we have not been equal partners in management of this project. IFMIS was a joint effort with all parties concerned. The GOI has always been fully involved in implementation. USAID and the USG have been kept fully informed and have had extensive input through various reporting mechanisms and regular meetings. MOF commitments to implementation as describe above gave every indication of serious involvement on their part. USAID cannot knowledgeably comment on the decline of GOI support for this project.

The lack of analysis of Iraqi user requirements was a point highlighted by the Iraq Board of Supreme Audit that issued a statement pointing to shortfalls in the IFMIS implementation as a result of the lack of understanding of the existing Iraq financial and business processes prior to and during the installation of the proposed new system. The U.S. Treasury Attaché confirmed that the GOI has a distinctive accounting system that is a unique combination of cash and accrual accounts that is not easily adapted into the IFMIS system (second paragraph, page3).

USAID respectfully notes that this audit finding is not factually valid. The IFMIS can adapt to any requirements necessary. As noted above, the Freebalance software is more than capable of incorporating the legacy and new accounting systems of Iraq. The issue mentioned here concerned the Board of Audit's concerns revolving around the numbering of the accounts within the Chart of Accounts – despite the acceptance of the COA by all other parties, including the IMF the Minister of Finance, Director Generals of Accounting, Budgets, Information Technology and the Senior Advisor to the Minister of Finance.

The EG II project and USAID mission objectives are intended to facilitate adoption of international accepted best practices, including transparency, accounting best practices and the reduction of fraud. While the IFMIS is capable of automating legacy COAs, this would be a wholly undesirable outcome. The legacy accounting system is antiquated and inherently open to fraud and abuse.

A key step in developing the plan of action is an assessment by an independent third party with expertise in international financial management information systems development (sixth paragraph, page3).

USAID is fully supportive of this recommendation and is prepared to secure support for the creation of this independent third party technical assessment.

Moreover, in the interim, recognizing the need for the GOI to produce financial data, we recommend that the Department of State work with the GOI to help them determine appropriate interim solutions that will improve financial data management, especially in the provinces, until a new operational system is developed (second paragraph, page4).

In the absence of GOI buy-in, any effort to facilitate financial data management is unlikely to succeed. USAID agrees that proceeding with the IFMIS or any alternative system without MOF's demonstrated commitment to work with us and provide the resources required to sustain such a system will not succeed. Following a technical assessment of the existing IFMIS system, the USG should reengage the GOI and in particular the MOF to reach agreement on the way forward. The GOI and USG must consider the financial and opportunity costs involved with the current system as well as any potential alternatives. Walking away from the investment that has been made to date (both financial as well as human capital) on this project would seem premature at this point in time.

Regarding provincial financial management solutions as noted above, the US Treasury Department and USAID, in close coordination with the provincial governments and PRT, are working on an automated Provincial Financial Management System. As an interim national measure, USAID is currently supporting the national budget execution through our National Capacity Development program.

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CLEARANCE PAGE FOR USAID Response to SIGIR Interim Report on IFMIS

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Appendix A—Report Distribution

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Director, Office of Iraq Reconstruction

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

Assistant Secretary, Bureau of International Narcotics and Law Enforcement Affairs

U.S. Ambassador to Iraq*

Director, Iraq Transition Assistance Office*

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

Inspector General, Department of State

Department of Defense

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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

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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)

Director, Project and Contracting Office

Commanding General, Joint Contracting Command-Iraq/Afghanistan

Assistant Secretary of the Army for Financial Management and Comptroller

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

Commanding General, Gulf Region Division

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

Auditor General of the Army

U.S. Central Command

Commanding General, Multi-National Force-Iraq

Commanding General, Multi-National Corps-Iraq

Commanding General, Multi-National Security Transition Command-Iraq

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Senate Committee on Armed Services
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 Subcommittee on Near East 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
 Permanent Subcommittee on Investigations
 Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia

U.S. House of Representatives

House Committee on Appropriations
 Subcommittee on Defense
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 Subcommittee on National Security and Foreign Affairs
House Committee on Foreign Affairs
 Subcommittee on Middle East and South Asia
 Subcommittee on International Organizations, Human Rights, and Oversight

*Recipient of draft audit report.

Appendix B—Audit Team Members

This report was prepared, and the audit conducted, under the direction of Glenn Furbish, Acting Assistant Inspector General for Audit, Office of the Special Inspector General for Iraq Reconstruction. The staff members who contributed include:

Ziad Buhaissi

Robert Pelletier

Diane Recio

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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