

Audit Report



Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq

Report Number 04-007

July 26, 2004

**Office of the Inspector General
Coalition Provisional Authority**



COALITION PROVISIONAL AUTHORITY
OFFICE OF THE INSPECTOR GENERAL

July 26, 2004

MEMORANDUM FOR U.S. AMBASSADOR TO IRAQ

SUBJECT: Oil for Food Cash Controls for the Office of Project Coordination in
Erbil, Iraq

We are providing this audit report for your information and use. We performed the audit in accordance with our statutory duties contained in Public Law 108-106 which mandates the conduct of audits relating to the treatment, handling, and expenditure of funds by the Coalition Provisional Authority or its successor entities on Iraq reconstruction, and of the programs, operations, and contracts carried out in utilizing such funds. We considered management comments on a draft of this report in preparing the final report.

Comments on the draft of this report were not responsive to our recommendations. However, because the transition to Iraqi sovereignty has been completed, any corrective action is now an Iraqi Interim Government responsibility. Therefore, no additional comments are required. Further, due to the transition, audit follow-up will not be performed.

We appreciate the courtesies extended to the staff. Questions should be directed to Mr. Brian Flynn at (703) 343-9230 or Mr. William Whitehead at (703) 343-9229. Management may request a formal briefing on the results of this audit. See Appendix D for the report distribution.

Stuart W. Bowen, Jr.
Inspector General
Coalition Provisional Authority

**Office of the Inspector General
Coalition Provisional Authority**

Report Number 04-007

July 26, 2004

**Oil for Food Cash Controls for the
Office of Project Coordination in Erbil, Iraq**

Executive Summary

Introduction. United Nations Security Council Resolution 687 (Resolution 687) was issued April 3, 1991, after the conclusion of the first Gulf War. Resolution 687 established the cease fire in Iraq and also established an oil embargo on the country. It prevented Iraq from legally selling any oil until August 1991. United Nations Security Council Resolution 706 (Resolution 706) was issued August 15, 1991. The purpose of Resolution 706 was to allow Iraq to sell oil in order to purchase goods and services for essential human needs. This became known as the Oil for Food (OFF) program.

In November 2003, the United Nations officially withdrew from operating the OFF program and the management of the program transitioned to the Coalition Provisional Authority (CPA). To do so, the Office of Project Coordination located in Erbil, Iraq, needed to obtain funds from the CPA in order to complete the planned and in-progress projects. Approximately \$1.5 billion was needed to complete those planned and in-progress projects.

However, the funds had to be transferred in cash from one bank to another for use by the Kurdish Regional Government because the banks in Iraq are not electronically connected. Due to the amounts of those cash transfers, the CPA requested that the Office of the Inspector General, Coalition Provisional Authority to perform a review.

Objective. The objective of the audit was to determine whether the CPA had established and implemented appropriate policies and procedures for the accounting, controlling, and monitoring of the transfer of approximately \$1.5 billion in cash to the Kurdish Regional Government as part of the OFF program.

Conclusion. We determined that the CPA had established and implemented appropriate policies and procedures for the accounting, controlling, and monitoring of the transfer of approximately \$1.5 billion in cash to the Kurdish Regional Government as part of the OFF program. We also determined that the process to make payments satisfied Government Accountability Office standards. We commend the Office of Project Coordination management for their attention to this area.

However, the Office of Project Coordination did not obtain, review, validate, and approve cash transfer procedures for using foreign-national couriers to transfer cash within Erbil, Iraq. As a result, there was an increased risk for the loss or theft of the cash.

Recommendations. We recommend that the Deputy General of the Office of Project Coordination obtain, review, validate, and approve cash transfer procedures for the use of local foreign-national couriers before contracting for those types of services.

Management Comments. The Chief Financial Officer of the Office of Project Coordination Erbil, Iraq did not concur with the recommendation because no problems were incurred with the two couriers that had been previously used by the UN and the Kurdistan Regional Government. The management comments are shown at Appendix B.

Audit Response. We continue to believe that it would have been prudent to review, validate, and approve cash transfer procedures for the use of local foreign-national couriers before contracting for those types of services. However, because the transition to Iraqi sovereignty has been completed, any corrective action is now an Iraqi Interim Government responsibility. Therefore, this report makes no further recommendations.

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Background

United Nations (UN) Security Council Resolution 687 (Resolution 687) was issued April 3, 1991, after the conclusion of the first Gulf War. Resolution 687 established the cease fire in Iraq and also established an oil embargo on the country. It prevented Iraq from legally selling any oil until August 1991. The scope and methodology used to perform this audit are discussed at Appendix A. The acronyms used in this report are shown at Appendix C and the audit team members are shown at Appendix E.

Oil for Food Program. UN Security Council Resolution 706 (Resolution 706) was issued August 15, 1991. The purpose of Resolution 706 was to allow Iraq to sell oil in order to purchase goods and services for essential human needs. This became known as the Oil for Food (OFF) program. This UN managed program continued to operate in accordance with Resolution 706 until November 2003. UN Security Council Resolution 1483 (Resolution 1483) was issued May 22, 2003, and lifted the sanctions previously imposed against Iraq. Resolution 1483 also called for an end of the UN-managed OFF program in November 2003. However, it gave the occupying countries the opportunity to continue the OFF program.

Transition from the United Nations to the Coalition Provisional Authority. In November 2003, the UN officially withdrew from operating the OFF program and the management of the program transitioned to the Coalition Provisional Authority (CPA). However, although the UN withdrew from operating the program, it had not completed many of the contracts, projects, and purchases that had been started. Further, the UN departed without providing all documentation as to the contracts issued, projects completed, and warehouse locations of items purchased using OFF funds.

The OFF program had been divided into two regions, the northern and southern, and those regions were known as OFF North and OFF South. The Office of Project Coordination (OPC) located in Erbil, Iraq, was formed by CPA to ensure the completion of all projects left uncompleted by the UN in the northern section of Iraq.

OFF North. The UN operated the OFF program in the northern regions of Iraq. The Kurdistan Democratic Party and Patriotic Union of Kurdistan requested projects for the UN to complete through the program. If a project was one that could not be completed by the UN, then the UN would contract others to complete the project. According to the OFF Administrator, the program in the north appeared to have been managed without any signs of corruption.

OFF South. Various ministries in Baghdad operated the OFF program in the southern regions of Iraq but let contracts under the supervision of the UN. Those contracts were to be for the purchase of goods and services as outlined in the OFF program. The Offices of the United Nations Under Secretary General for Internal Oversight Services and the Iraqi Board of Supreme Audit have opened investigations due to allegations of widespread corruption throughout the southern region.

Office of Project Coordination. The first issue for the OPC was to inventory the warehouses utilized by the UN and disburse as much of the perishable items as possible. Once the OPC disbursed the perishable items, the OPC began an inventory of the remaining assets in OFF warehouses. The next task for OPC was to oversee completion of all projects in the north, both in-process and planned. The estimated cost to complete all projects in the three northern governorates of Iraq, according to the Counselor for the Ministry of Trade and Standards, was approximately \$1.5 billion.

The OPC first estimated that there were approximately 30 warehouses, but the final count increased to 57 warehouses by February 2004. The warehouses were built on six acre compounds. Personnel at OPC found various items from medicine to bulldozers in each compound. Many items were intended for projects that were either in the planning or execution phase.

Funding OFF North. According to the OFF Administrator, the CPA wanted to complete the OFF program. To do so, the OPC needed to obtain funds from the CPA in order to complete the planned and in-progress projects. According to the Counselor for the Ministry of Trade and Standards, approximately \$1.5 billion was needed to complete those planned and in-progress projects.

Transfers of Funds. However, the funds had to be transferred in cash from one bank to another for use by the Kurdish Regional Government because the banks in Iraq are not electronically connected. Due to the amounts of those cash transfers, the CPA requested that the Office of the Inspector General, Coalition Provisional Authority review the policies and procedures for controlling, handling, and monitoring the transfer of cash.

Objective

The objective of the audit was to determine whether the CPA had established and implemented appropriate policies and procedures for the accounting, controlling, and monitoring of the transfer of approximately \$1.5 billion in cash to the Kurdish Regional Government as part of the OFF program.

Finding A. Cash Transfer Procedures in Erbil, Iraq

OPC did not obtain, review, validate, and approve cash transfer procedures for using foreign-national couriers to transfer cash within Erbil, Iraq. This occurred because OPC changed part of its procedures from using its own staff for the transfer of cash within Erbil to using a local courier to transfer the cash before obtaining, reviewing, validating, and approving cash transfer procedures for using foreign-national couriers. As a result, there was an increased risk for the loss or theft of the cash.

Government Accountability Office Standards

Guidance for internal control standards are contained in the Government Accountability Office (GAO) publication, "Standards for Internal Control in the Federal Government," November 1999. We used the GAO standards because CPA had no internal control guidance. The GAO sets forth five main areas within its standards. The five areas are: (1) the Control Environment, (2) Risk Assessment, (3) Control Activities, (4) Information and Communication, and (5) Monitoring.

Management of Cash Transfers

Although overall sufficient controls were in place to handle cash without a high risk of loss (see Finding B), OPC did not obtain, review, validate, and approve cash transfer procedures for using foreign-national couriers to transfer cash within Erbil, Iraq.

Transfer of Cash. The cash available in Erbil for OFF projects had been transported from the Central Bank of Baghdad to the Kurdistan Regional Bank. The transfers of cash to pay for projects were then executed from the Kurdistan Regional Bank. We reviewed the written procedures for cash transfers made by OPC personnel in Erbil.

Local Courier. OPC changed part of its procedures from using its own staff for the transfer of cash within Erbil to using a local courier to transfer the cash before obtaining, reviewing, validating, and approving cash transfer procedures for using foreign-national couriers. After the initiation of our audit work to review procedures for the transfer of cash by OPC personnel, we were informed that the procedures had changed. No longer were OPC personnel transporting cash within Erbil, instead, a local courier was being used.

After developing acceptable procedures, in our opinion, for the transfer of cash by its own personnel, OPC contracted with a local courier to perform the transfer of cash on its behalf. The cash was transported by a professional local courier and OPC believed that this method would be more secure. OPC personnel counted and signed for all funds transferred from the CPA comptroller and also had a second employee at the bank recount the cash once it arrived.

Conclusion

We believe that the use of a foreign-national courier without appropriate procedures in place before the initiation of service resulted in an increased risk for the loss or theft of the cash.

Recommendations, Management Comments, and Audit Response

We recommend that the Deputy General of the Office of Project Coordination obtain, review, validate, and approve cash transfer procedures for the use of local foreign-national couriers before contracting for those types of services.

Management Comments. The Chief Financial Officer, OPC, stated that OPC takes issue with the recommendation since the two couriers were previously used by the UN and the Kurdistan Regional Government. Since both couriers were recommended by the Kurdistan Regional Government and had reliable and satisfactory records, OPC felt it unnecessary to review the policies and procedures that will be used by the courier.

Audit Response. We continue to believe that it would have been prudent to review, validate, and approve cash transfer procedures for the use of local foreign-national couriers before contracting for those types of services. However, because the transition to Iraqi sovereignty has been completed, any corrective action is now an Iraqi Interim Government responsibility. Therefore, this report makes no further recommendations.

In response to management comments, we should note that the numbers used in the draft report have been changed. Originally the funds to be transferred were expected to be as much as \$1.9 billion, but the amount of the funds that were actually transferred was \$1.545 billion. The amounts in the report were changed from the \$1.9 to \$1.5 billion.

In addition, comments on the report from OPC asked that paragraphs be changed to provide better clarity. The “Transition from the United Nations to Coalition Provisional Authority” paragraph in background was changed from “not leaving any documentation” to “the UN departed without providing all documentation.”

The final clarification requested by OPC was the wording of a transition paragraph that talked of Oil-for-Food North and Oil-for-Food South. OPC felt it was confusing since the two area situations were not similar. We deleted the sentence “The south had signs of corruption and north had inadequate records of what was scheduled to be completed, what was due in, or where items were stored.” from the background in order to clarify the paragraph.

Finding B. Internal Controls over Cash Management

We determined that the CPA had established and implemented appropriate policies and procedures for the accounting, controlling, and monitoring of the transfer of approximately \$1.5 billion in cash to the Kurdish Regional Government as part of the OFF program. We also determined that the process to make payments satisfied GAO standards.

Government Accountability Office Standards

Guidance for internal control standards are contained in the GAO publication, “Standards for Internal Control in the Federal Government,” November 1999. We used the GAO standards because CPA had no internal control guidance. The GAO sets forth five main areas within its standards. The five areas are: (1) the Control Environment, (2) Risk Assessment, (3) Control Activities, (4) Information and Communication, and (5) Monitoring.

Internal Controls over Cash Management

OPC established written policies and procedures for four types of payments or transfers made in Erbil, Iraq. Those consisted of cash transfers, check payments, petty cash payments, and wire transfers. We evaluated the four types of payments or transfers using the five main areas of the GAO standards as those pertained to cash management.

Control Environment. The GAO standards concerning the control environment state “Management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management.” The standards also explain that having appraisals, competent employees, counseling, established goals, and regular training are ways of establishing a good control environment.

OPC staff had attended higher education institutions and had either received degrees in accounting or similar areas such as finance or business. The Chief Financial Officer was responsible for counseling and reviewing the performance of OPC accounting staff and all OPC personnel had received counseling and reviews both formal and informal. The Chief Financial Officer also provided training to the OPC accounting staff so that the individuals remained current on policies and issues relating to their positions. In our opinion, the actions taken within OPC were conducive to ensuring a beneficial control environment.

Risk Assessment. The GAO standards concerning risk assessment state “Internal controls should provide for an assessment of the risks the agency faces from both external and internal sources.” The standards also explain that the risks both internal and external should be evaluated. Although no formal qualitative or quantitative risk assessments were performed, the evaluations made by OPC staff were helpful in identifying and determining the types of procedures to utilize to minimize risks.

Control Activities. The GAO standards concerning control activities state “Internal control activities help ensure that management’s directives are carried out. The control activities should be effective and efficient in accomplishing the agency’s control objectives.” Control activities include the approvals and authorizations, physical controls, policies and procedures, separation of duties, verifications, and other aspects

associated with decreasing the risk of loss of funds. The standards pertaining to information systems were not discussed because OPC did not use any information systems in the cash management processes. The strengths of the control activities at OPC and examples of the controls in place and functioning include:

Authority and Approval. A strength of the OPC internal control system was the authority and approval process for cash payments. We reviewed transactions and interviewed OPC staff in order to ensure that transactions were supported as well as being approved for payment prior to the release of funds regardless of the method of payment. All payments selected for review had satisfactory support.

For example, disbursement CD #00099, a wire transfer, included the invoice from the company stamped for review by the Accounts Payable Manager to ensure that the payment did not exceed the contract price. The package also included payment approvals from the Chief Financial Officer and the Deputy Director General. The Chief Financial Officer's signature indicated the funds were available for the payment and the Deputy Director General's signature signified the authority to make the payment. We found that similar procedures were followed for making check payments with only a minor deviation. The only difference was that a check had to be dually signed by the Chief Financial Officer and the Deputy Director General to be valid. The approval process for petty cash payments (payments under \$200) were approved by the Chief Financial Officer and certified by the Accounts Payable Manager.

Physical Controls. Physical controls over cash and blank checks reduce the risk of the loss of funds. Specifically, the petty cash and blank check stocks maintained within OPC were properly safeguarded. Those items were maintained in a two-key safe and the keys were kept by two different individuals. Additionally, the office had controlled entry. Guards controlled personnel entering the OPC compound and it was surrounded by a fence. The OPC physical controls were satisfactory.

We also reviewed the security controls over OPC funds held in the Kurdistan Regional Bank. Based on our review of security procedures at OPC and the Kurdistan Regional Bank, physical controls appeared to be satisfactory and minimized the risk of funds loss. We considered the bank's security to be satisfactory.

Policies and Procedures. Written policies and procedures are management directives addressing how functions should be performed. The four written policies provided to the auditors were for cash transfers, check payments, petty cash payments, and wire transfers. Each procedure explained the process to be performed by each member of the OPC staff involved.

Separation of Duties. Separation of duties is critical in the reduction of funds lost due to theft. If one individual has the sole function to approve and disburse funds, the risk of loss increases. In each of the payment areas, at least three individuals were involved in the payment process and no one individual was able to process a payment alone. For example, for payment CD #00162, the payment invoice was paid with the approval of the Accounts Payable Manager. He ensured that the payment did not exceed the contract price. The disbursing voucher was then prepared by the Financial Reporting Manager and approved by the Chief Financial Officer. Once the package was approved and the Chief Financial Officer had signed the check, the Deputy Director General signed the check to make it valid. Once the check was completed, the cashier mailed the check, and the Financial Reporting Manager recorded the transaction in the accounting system and filed the voucher. The duties of preparing, authorizing, approving, mailing, and recording the funds were all handled by different members of OPC. We found the separation of duties within OPC were sufficient.

Information and Communication. The GAO standards concerning information and communication state “Information should be recorded and communicated to management and others within the entity who need it and in a form and within a time frame that enables them to carry out their internal control and other responsibilities.” The staff understood their chain-of-command and how to contact their supervisor if there were any problems that needed to be addressed. The communication lines within the OPC were satisfactory.

Monitoring. The GAO standards concerning monitoring state “Internal control monitoring should assess the quality of performance over time and ensure that the findings of audits and other reviews are promptly resolved.” The OPC monitoring was two fold. First, there was management supervision of the employees, as discussed earlier under Control Environment. Second, there was the internal auditing performed by OPC staff in order to minimize the possibility of funds loss due to theft.

Cash Count. The ability to detect misplaced funds and calculation errors falls under the internal control area of monitoring. In order to detect missing funds, OPC personnel performed two key internal control functions. The first was the daily cash count that was performed at the end of the business day at OPC in Erbil, Iraq. The petty cash funds were counted and reconciled with the morning petty cash fund balance by using paid invoices. The cash count was performed in tandem by the Accounts Payable Manager and the cashier, and it was balanced prior to the close of business.

Bank Reconciliation. The bank reconciliation was performed by the Financial Reporting Manager on the actual bank statement. The Financial Reporting Manager attached copies of outstanding checks to the bank statement to support the reconciliation. After the Financial Reporting Manager completed the bank reconciliation, it was given to the Chief Financial Officer for verification. The Chief Financial Officer reviewed, verified and signed the bank reconciliation. Our review of the process showed it to be adequate.

Conclusion

We believe that authority and approval, internal auditing, physical control, and separation of duties are integral parts of an internal control system and vital to help reduce the risk of funds loss. In our review of those attributes, we determined that the CPA had established and implemented appropriate policies and procedures for the accounting, controlling, and monitoring of the transfer of approximately \$1.5 billion in cash to the Kurdish Regional Government as part of the OFF program. We also determined that the process to make payments satisfied GAO standards. Therefore, we have no recommendations for improving internal controls over cash management and commend OPC management for their attention to this area.

Appendix A. Scope and Methodology

We performed this audit from March 2004 through May 2004 in accordance with generally accepted government auditing standards.

We reviewed cash transfer procedures at the Office of Project Coordination (OPC), located in Erbil, Iraq. Erbil is located in the northern portion of Iraq. We reviewed the following OPC policies:

- 04-01.01 “Check Preparation Procedures,” March 31, 2004
- 04-02.01 “Wire Transfer Procedures,” March 31, 2004
- 04-07.01 “Petty Cash Procedures,” March 31, 2004
- 04-10.01 “Cash Transfer Procedures,” April 12, 2004

We reviewed each type of payment or transfer for the following four aspects: authority and approval, internal auditing, physical control, and separation of duties. We also evaluated the four types of payments or transfers using the five main areas of the Government Accountability Office standards as those pertained to cash management.

We interviewed OPC staff responsible for conducting the cash transactions. We asked questions pertaining to their levels of continued training, counseling, and education. We judgmentally selected samples of payments to ensure that the written procedures had been implemented and were being followed. We also interviewed personnel at OPC and the Kurdistan Regional Bank to ensure that the procedures were understood and followed. We also interviewed the bank manager at the Kurdistan Regional Bank to review the security procedures.

Scope Limitation. Our scope was limited due to time and resource constraints. Specifically, the lack of security prevented us from meeting with personnel from the OPC located in Sulaymaniyah, Iraq, to observe and review the office procedures.

Use of Computer-Processed Data. We did not use computer-processed data to perform this audit.

Appendix B. Management Comments from the Chief Financial Officer, Office of Project Coordination

Coalition Provisional Authority - CPA
Kurdistan Regional Government - KRG
Office of Project Coordination - OPC



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حکومەتی هەژیری کوردستان
نوسینتی هەماهەتتی ئۆزەکان

24 June 2004

FOR: Mr. Jeffery Marshall
Office of the Inspector General
Coalition Provisional Authority

FROM: Roger D. Gilliam
Chief Financial Advisor,
Office of Project Coordination

SUBJECT: Draft Audit Report – Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq

Mr. Marshall,

The Office of Project Coordination (OPC) is grateful for the opportunity to provide comments to the draft report. First, we would like to thank you for the review and comments provided. Second, we would like to comment on various aspects of the report.

We will use the page and paragraph numbers as references for our comments:

Page i, paragraph 4: "...and controlling the transfer of \$1.9 billion in cash to the Kurdish Regional Government." The total sum of funds transferred to OPC is \$1,545.

Page 1, paragraph 4 "The UN did not complete many projects, contracts, and purchases that were started and left with no documentation as to the contracts let, projects completed, or warehouse locations of items purchased with the oil-for-food funds. "

The UN did in fact take documentation on projects let and completed. The UN also had extensive information as to the location of each warehouse. OPC received a significant amount of documentation related to projects (not all information) including notes, progress reports and contracts.

OPC was not aware of the locations of all UN warehouses used to store assets purchased for the UN OFF program. We were aware of approximately 30 in the northern region. OPC coordinated with the Kurdistan Regional Government (KRG) to locate all the warehouses and eventually arrived at 57 locations.

Page 1, paragraph 5 "The south had signs of corruption and north had no records of what was scheduled to be completed, what was due in, or where items were stored. The CPA decided to set up the Office of Project Coordination in order to help complete the UN projects. "

SUBJECT: Draft Audit Report – Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq

We find the transition of this paragraph somewhat confusing as the situation in the south has no relevance to the situation in the north. It should also be noted, there were schedules of contracts to be completed, we had information about goods in transit and goods were stored in warehouses by UN Agency.

Page 2, paragraph 2 "...and controlling the transfer of \$1.9 billion in cash to the Kurdish Regional Government." The total sum of funds transferred to OPC is \$1.545.

Page 3, Finding A "Cash Transfer Procedures in Erbil"

We take issue with the recommendation regarding the transfer of cash.

"We recommend that the Deputy General of the Office of Project Coordination should not use courier cash transfer services until its staff have had the opportunity to obtain, review, validate, and approve the courier's cash transfer procedures. "

OPC cash transfer procedures dated 8-Apr-04 state on page 2 number 8: "The OPC is responsible to transfer the funds from the Hotel Khanzad to central Kurdistan Regional bank in Erbil." The procedure does not state that OPC will physically carry the funds from the Hotel Khanzad to the bank, but is "responsible to transfer the funds."

Discussions within OPC management determined moving large sums of cash was dangerous and required more resources than were available, so an alternative was sought.

In our evaluation of possible candidates for moving large sums of cash we relied on the KRG for references. There are two companies in the northern region capable of handling the amounts envisioned. Both companies had either moved cash for the KRG or the UN and as such had established a reliable and satisfactory record.

OPC procedures are in place to insure the funds handed to the courier are counted both before the hand-off and on receipt at the assigned location. The methodology the courier uses to move funds was not reviewed due to the reliance on the recommendations of the KRG.

Although OPC did not "obtain, review and approve" the vendors cash transfer procedures we believe the KRG is a valid reference and more than addresses the concerns expressed in the recommendation.

The Director General, Deputy Director General and the Chief Financial Advisor all accepted the recommendations as sufficient evidence of the competency of the courier company.

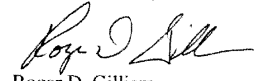
Page 4, Finding B "Internal Controls Over Cash Management"

We take no exception to the findings in this section of the report.

SUBJECT: Draft Audit Report – Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq

We are again grateful for the opportunity to provide comments to your draft report. If you have additional questions we will be happy to provide additional information.

Very Respectfully,



Roger D. Gilliam
Chief Financial Advisor, CPA



Appendix C. Acronyms

CPA	Coalition Provisional Authority
GAO	Government Accountability Office
OFF	Oil for Food
OPC	Office of Project Coordination
UN	United Nations

Appendix D. Report Distribution

Office of the Secretary of Defense

Under Secretary of Defense (Comptroller)/Chief Financial Officer
Director, Program Analysis and Evaluation
Deputy Chief Financial Officer
Deputy Comptroller (Program/Budget)
Inspector General, Department of Defense
Director, Defense Procurement and Acquisition

Office of the Secretary of State

Inspector General, Department of State
Director, Iraq Reconstruction Management Office

Department of the Army

Assistant Secretary of the Army, Acquisition, Logistics & Technology
Assistant Secretary of the Army for Policy and Procurement
Auditor General, Department of the Army

Other Defense Organizations

Director, Defense Contract Audit Agency
Director, Iraq Project and Contracting Office

Other Federal Government Organizations

Office of Management and Budget
Government Accountability Office
Inspector General, Department of Commerce
Inspector General, Health and Human Services
Inspector General, U.S. Agency for International Development

Congressional Committees and Subcommittees, Chairman and Ranking Minority Member

Senate Committee on Appropriations
Senate Subcommittee on Defense, Committee on Appropriations
Senate Committee on Armed Services
Senate Committee on Governmental Affairs
Senate Committee on Foreign Relations
House Committee on Appropriations
House Subcommittee on Defense, Committee on Appropriations
House Committee on Armed Services
House Committee on Government Reform
House Subcommittee on Government Efficiency and Financial Management, Committee on Government Reform
House Subcommittee on National Security, Emerging Threats, and International Relations, Committee on Government Reform
House Subcommittee on Technology, Information Policy, Intergovernmental Relations, and the Census, Committee on Government Reform

Appendix E: Audit Team Members

The Financial Management Division, Office of the Assistant Inspector General for Auditing, Coalition Provisional Authority, prepared this report. Personnel of the Office of the Assistant Inspector General for Auditing, Coalition Provisional Authority, who contributed to the report are listed below.

John Betar

Brian Flynn

Robert Murrell

William Whitehead

Jeff Marshall

Ramon B. Miller Jr.