

Audit Report



Coalition Provisional Authority Control Over Seized and Vested Assets

Report Number 04-008

July 30, 2004

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



COALITION PROVISIONAL AUTHORITY
OFFICE OF THE INSPECTOR GENERAL

July 30, 2004

MEMORANDUM FOR U.S. AMBASSADOR TO IRAQ
DIRECTOR, IRAQ RECONSTRUCTION MANAGEMENT OFFICE

SUBJECT: Reissue of Office of the Inspector General, Coalition Provisional Authority,
Report Number. 04-008, "Coalition Provisional Authority Control Over Seized
and Vested Assets Iraq"

We are reissuing our report on the Coalition Provisional Authority Control Over Seized and Vested Assets Iraq dated July 28, 2004, to clarify a conclusion of the audit. Our clarification is reflected in the Executive Summary (page i) and on page 6 of this report. The summary of the audit was accurately reflected in the Quarterly Report and Semiannual Report to the United States Congress dated July 30, 2004.

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 responsive to our recommendations. Therefore, no additional comments are required.

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.
Assistant Inspector General for Auditing
Coalition Provisional Authority

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

Report Number 04-008

July 30, 2004

**Coalition Provisional Authority Control
Over Seized and Vested Assets**

Executive Summary

Introduction. After major combat operations ceased in May 2003, the Coalition Provisional Authority (CPA) was established in order to provide for the temporary governance of Iraq. CPA Regulation Number 2, "Development Fund for Iraq," June 10, 2003, established the role of CPA to manage the Developmental Fund for Iraq (DFI). United Nations Security Council Resolution 1483, May 22, 2003, established the DFI. A portion of the funds for the DFI came from seized and vested assets.

Objective. The overall objective was to determine whether the CPA implemented effective safeguards to ensure accountability and control for the seized and vested assets. Specifically, our objectives were to determine whether the CPA had adequate and effective policies and procedures in place to prevent fraud, waste, and abuse in the management of seized and vested funds; in the allocation, distribution, and controls of Iraqi non-cash assets; and whether all seized and vested assets were used for the benefit of the Iraqi people.

Conclusions. Facilities Management Office personnel did not adequately manage, secure, and safeguard non-cash assets in compliance with CPA established policies and procedures for the management of non-cash assets. Further, an inventory was not performed to determine the non-cash assets in the custody of the CPA. As a result, a potential loss or theft of non-cash assets existed and, therefore, CPA would not be able to ensure that non-cash assets would be available for the use and benefit of the Iraqi people.

We examined 20 Program Review Board (PRB) requests and the supporting documentation for the associated 60 disbursements totaling \$120.1 million. Of the 60 disbursements, no documentation existed in the files for 5 disbursements totaling \$99.1 million and only the signature of the recipient existed in the files for 25 disbursements totaling \$17.2 million. Further, one of the PRB requests did not have approval documents from the PRB or the CPA Administrator on file. As a result, the validity and the purpose of disbursements for \$116.3 million could not be determined at the time of the audit because of the absence of documentation in the files. However, during final discussions with the CPA Comptroller's office at the conclusion of the audit, comptroller personnel produced the disbursement documentation and the approval documentation that we had identified as missing.

Recommendations. We made three recommendations to improve the accountability and security of seized and vested assets. We recommended that: (1) the Director of the Iraq Reconstruction Management Office, the successor to the CPA, require that hand receipts for borrowed assets be reviewed to determine that the personnel signed as being responsible for the assets have not redeployed and that the locations of the assets are known; (2) provide the Ministry of Culture with the hand receipts for seized assets signed out to individuals or

organizations for their use; and (3) ensure seized and vested payment files contain proper documentation approving the use and disbursement of funds.

Management Comments. We received comments on the draft report from the CPA Facilities Property Manager, the CPA Deputy Comptroller, and the Office of the Secretary of Defense (OSD). The CPA Facilities Property Manager and the CPA Deputy Comptroller concurred with the findings and recommendations. Officials of the OSD provided additional comments to the draft report, which were considered in the preparation of the final report.

Audit Response. Management comments addressed the issues raised in the findings and actions planned and taken should correct the problems.

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Background

After major combat operations ceased in May 2003, the Coalition Provisional Authority (CPA) was established in order to provide for the temporary governance of Iraq. CPA Regulation Number 2, “Development Fund for Iraq,” June 10, 2003, established the role of CPA to manage the Developmental Fund for Iraq (DFI). United Nations Security Council Resolution 1483, May 22, 2003, established the DFI. A portion of the funds for the DFI came from seized and vested assets. 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.

Seized Funds. A portion of the seized funds came from the assets of Baath Party members and Saddam Hussein that were held in bank accounts in countries other than the U.S. Other seized assets were funds recovered by coalition forces. All seized funds were under the stewardship of the CPA Comptroller’s office.

Vested Funds. Vested funds came from the assets of Baath Party members and Saddam Hussein that were held in bank accounts within the U.S. Those assets were vested in the U.S Treasury by Executive Order 13290, March 24, 2003. All vested funds were under the stewardship of the CPA Comptroller’s office.

Seized Non-Cash Assets. Along with the funds that were seized by coalition forces, there were numerous non-cash assets seized. During combat operations, coalition forces frequently came across and seized Baath Party assets such as artwork, jewels, rugs, and other assets. Those seized non-cash assets (non-cash assets) were to be turned over to the CPA, as directed by CPA Order Numbers 4 and 9.

Coalition Provisional Authority Regulation Number 2. CPA Regulation Number 2, “Development Fund for Iraq,” June 10, 2003, described responsibilities for the administration, use, accounting, and auditing of the DFI.

Coalition Provisional Authority Regulation Number 3. CPA Regulation Number 3, “Program Review Board,” June 18, 2003, assigned responsibility to the CPA Program Review Board for recommending disbursements of the seized and vested funds and assets.

Coalition Provisional Authority Order Number 4. CPA Order Number 4, “Management of Property and Assets of the Iraqi Baath Party,” May 25, 2003, required that all seized assets be placed under the control of the CPA. CPA Order Number 4 further provided that the CPA was to hold in trust all the property and assets of the Baath Party that had been seized in accordance with CPA Order Number 4 for the use and benefit of the people of Iraq.

Coalition Provisional Authority Order Number 9. CPA Order Number 9, “Management and Use of Iraqi Public Property,” June 8, 2003, required that the CPA Facilities Management Office (FMO) compile and maintain a register of property and assets that documented relevant information concerning all public property occupied, used, managed, and assigned by the CPA.

Objective

The overall objective was to determine whether the CPA implemented effective safeguards to ensure accountability and control for the seized and vested assets. Specifically, our objectives were to determine whether the CPA had adequate and effective policies and procedures in place to prevent fraud, waste, and abuse in the management of seized and vested funds; in the allocation, distribution, and controls of Iraqi non-cash assets; and whether all seized and vested assets were used for the benefit of the Iraqi people.

Management of Seized Non-Cash Assets

FMO personnel did not adequately manage, secure, and safeguard non-cash assets in compliance with CPA established policies and procedures for the management of non-cash assets. Further, an inventory was not performed to determine the non-cash assets in the custody of the CPA. This occurred because FMO did not follow the guidance set forth by the CPA Administrator. As a result, a potential loss or theft of non-cash assets existed and, therefore, CPA would not be able to ensure that non-cash assets would be available for the use and benefit of the Iraqi people.

Policies and Procedures for Seized Assets

CPA Orders Number 4 required the CPA to compile and maintain a register of Baath Party property and assets and CPA Order Number 9 assigned the responsibility to FMO to compile and maintain a Register of Property and Assets. CPA Order Number 4 also stated that any expenditure or use of the seized assets by the CPA be recorded and open to audit. We believe that the intent of those two orders was to require FMO to be responsible for securing and safeguarding Iraqi non-cash assets and was designed to reduce the risk of fraud, waste, and abuse of seized assets.

Management of Seized Non-Cash Assets

FMO personnel did not adequately manage, secure, and safeguard non-cash assets in compliance with CPA established policies and procedures for the management of non-cash assets. Further, an inventory was not performed to determine the assets in the custody of the CPA.

Use of Non-Cash Assets. The facilities management team did not follow the guidance set forth by the CPA Administrator in CPA Order Number 9. Although authorized to use seized assets by CPA Order Number 9, individuals or organizations utilizing the assets needed to be held responsible for their use. The FMO allowed personnel to sign out non-cash assets for use in offices and villas. We reviewed all 24 available sign out sheets and the following discrepancies were identified.

- 4 of the 24 hand receipts were not completely filled out.
- 2 of the 24 were not written on the correct form.
- 1 of the 24 identified only the item being signed for but no other information.

The items ranged from carpets and furniture to vases and wine glasses. Using the hand receipts that we acquired from the FMO, we attempted to verify the existence of the borrowed items. We were unable to verify the existence of all the non-cash assets due to the inadequate sign out procedures.

Inventory of Non-Cash Assets. We attempted to review the prior inventories that were conducted on the items and determined that the only inventories were for the non-cash assets seized from Uday Hussein and some jewelry. An inventory had not been conducted on the vehicles and other assets of the old regime prior to the audit. The room where Uday Hussein's assets were kept was inventoried once before our audit, but the inventory was incomplete. We inventoried the room and found more assets than had been originally recorded on the inventory. Numbers within the existing list of assets were skipped, and the previous inventory was not signed by the personnel who conducted the inventory. Also, personal items were kept in the same area with the non-cash assets. Management had the personal items removed.

Compliance With Established Policies and Procedures

FMO did not follow the guidance set forth by the CPA Administrator.

Chain-of-Custody. CPA facilities management personnel did not sign for the non-cash assets or take responsibility for them. Further, no accountable officer was assigned to control the non-cash assets or ensure that a proper chain-of-custody existed. Without a signed chain-of-custody form, no visibility existed as to the person responsible for controlling the assets.

The seized jewels were the only non-cash assets that had a chain-of-custody form. Although a chain-of-custody was present for the jewelry, the chain-of-custody form was more than 5 months old and the custodian had departed the country. No one else assumed responsibility; therefore, a valid chain-of-custody did not exist. In addition, the previous chain-of-custody did not list the jewelry by item (it only stated that five boxes contained gems). The CPA facilities management team began to sign the chain-of-custody forms and take responsibility for the non-cash assets after auditors and management completed an inventory on April 25, 2004. FMO personnel took custody of the non-cash assets immediately after the inventory was completed.

Tours of Non-Cash Assets. FMO allowed personnel to tour the facilities where the non-cash assets were stored. The assets should have been secured to prevent loss and damage to the goods. Instead of keeping personnel out of the seized assets room, the tours allowed groups into the room and encouraged photographs to be taken with the items. Once we discussed the tours with FMO management, the tours were stopped. Unsecured assets enhanced the chance of the theft of the non-cash assets.

Conclusion

The potential for loss or theft of non-cash assets existed without adequate inventory controls in place. The CPA would not be able to ensure that non-cash assets would be available for the use and benefit of the Iraqi people without adequate inventory controls in place.

However, the Iraq Ministry of Culture took possession of the non-cash property after sovereignty passed to the Interim Iraqi Government. The Ministry plans to sell a majority of the assets and place the proceeds into an education fund for the Iraqi schools. If those actions occur, it would help to ensure that the non-cash assets benefit the Iraqi people.

Stewardship for Seized and Vested Cash

We examined 20 Program Review Board (PRB) requests and the supporting documentation for the associated 60 disbursements totaling \$120.1 million. Of the 60 disbursements, no documentation existed in the files for 5 disbursements totaling \$99.1 million and only the signature of the recipient existed in the files for 25 disbursements totaling \$17.2 million. Further, one of the PRB requests did not have approval documents from the PRB or the CPA Administrator on file. This occurred because the CPA Comptroller's office did not ensure that the proper documentation to support the disbursements was maintained in the appropriate files. As a result, the validity and the purpose of disbursements for \$116.3 million could not be determined.

Policies and Procedures for Seized Assets

CPA Regulation Number 2 stated that sums may be disbursed from DFI to meet humanitarian needs of the Iraqi people and for the economic reconstruction and repair of Iraq's infrastructure; for the continued disarmament of Iraq; for the costs of Iraq's civilian administration; and for other purposes benefiting the Iraqi people. It also states that only the CPA Administrator, or a person delegated to the duty, may approve disbursements from the DFI.

Stewardship for Seized and Vested Cash

We examined 20 Program Review Board (PRB) requests and the supporting documentation for the associated 60 disbursements totaling \$120.1 million. Of the 60 disbursements, no documentation existed in the files for 5 disbursements totaling \$99.1 million and only the signature of the recipient existed in the files for 25 disbursements totaling \$17.2 million. Further, one of the PRB requests did not have approval documents from the PRB or the CPA Administrator on file.

Support from Disbursements Made With Seized and Vested Funds. We reviewed each disbursement to verify whether support existed for the disbursement. Out of the 60 disbursements reviewed, 30 contained adequate supporting documentation. The remaining 30 disbursements had either no documentation of the disbursement on file or only contained the signature of the trusted person. Five disbursements had no documentation of the disbursement in the file. The total dollar value of the five disbursements was more than \$99.1 million. The remaining 25 disbursements contained only the signature of the recipient and totaled more than \$17.2 million.

PRB number 555 contained only the signature of the trusted person and no other supporting documentation for the disbursement. PRB 555 was used to make a cash disbursement to the Governing Council Housing Security project. The Governing Council Housing Security project was established in order to allow the Governing Council personnel a secure place to live while serving as a member of the council. Proper supporting documentation reduces the risk of fraud, waste, and abuse.

Approval for Projects Using Seized and Vested Funds. We reviewed the documentation maintained by the CPA Comptroller's office to determine whether the 20 selected requests for funding using seized and vested funds were properly approved. We reviewed the requests to determine if approval was accomplished by both the PRB and the CPA Administrator. Out of the 20 PRB requests reviewed, one approval (PBR number 463) was not on file. PRB number 463 provided \$60 million to replenish the Commanders Emergency Response Fund. The

Commanders Emergency Response Fund provides funds for reconstruction and rehabilitation projects managed primarily by U.S. Army division commanders.

Supporting Documentation

The CPA Comptroller's office did not ensure that the proper documentation to support the disbursements was maintained in the appropriate files.

Approval Process. The CPA Comptroller's office served as the steward of the seized and vested funds. The CPA Comptroller's office should not have allocated funds unless the PRB and CPA Administrator approved the funds. After required approvals, the CPA Comptroller's office allocated the funds for the approved project. The disbursal of funds occurred when the party responsible for the project requested the funds be disbursed.

Documentation of Disbursements. The individual or agency to which the funds were disbursed then became responsible for providing the supporting documentation to the CPA Comptroller's office for the payment. The CPA Comptroller's office did not ensure that the proper documentation to support the disbursements was maintained in the appropriate files.

Use of Seized and Vested Cash to Benefit the Iraqi People

The PRB board discussed projects at their meetings and decided which ones should be funded, as well as, which fund source (seized, vested, or other DFI) should be used to pay for the project. We reviewed 20 projects that were approved by the PRB board. The 20 projects described within each PRB were determined to be for the benefit of the Iraqi people.

For example, PRB number 557 established the Sunni Engagement Strategy. The 82nd Airborne Division Sunni Engagement Strategy was for proposed incentives, including a surge in high-visibility, quick-impact projects to engage and enfranchise Iraqi moderates. The Sunni Engagement Strategy was intended to address a number of overlapping concerns affecting a variety of discrete elements of Iraqi society. The 82nd Airborne Division targeted Sunni communities and leaders within a particular geographic area to foster an Iraqi national identity not based on sectarian or ethnic lines.

Conclusion

The validity and the purpose of disbursements for \$116.3 million could not be determined at the time of the audit because of the absence of documentation in the files. However, during final discussions with the CPA Comptroller's office at the conclusion of the audit, comptroller personnel produced the disbursement documentation and the approval documentation that we had identified as missing.

Recommendations, Management Comments, and Audit Response

We recommend that the Director of the Iraq Reconstruction Management Office, the successor to the CPA, require:

1. The Facilities Management Office review all outstanding receipts for borrowed assets and determine where the assets are located. Ensure that the personnel signed as being

responsible for the assets have not redeployed and that the locations of the assets are known.

2. The Facilities Management Office provide the Ministry of Culture with hand receipts for seized assets signed out by individuals or organizations.
3. The Comptroller's office ensure seized and vested payment files contain documentation approving the use and disbursement of funds.

Management Comments. We received comments on the draft report from the CPA Facilities Property Manager, the CPA Deputy Comptroller, and the Office of the Secretary of Defense (OSD). The CPA Facilities Property Manager and the CPA Deputy Comptroller concurred with the findings and recommendations. The management comments are shown at Appendix B. Officials of the OSD provided additional comments to the draft report, which were considered in the preparation of the final report. We have synopsis management comments from the CPA Facilities Property Manager and the CPA Deputy Comptroller in the two paragraphs below.

- **CPA Facilities Property Manager.** “We concur with recommendation 1 which is in line with actions that are already underway. All assets are now being inventoried and accounted for in accordance with Army Regulation 735-5, Policies and Procedures for Property Accountability and NMF-I FRACO 801, OIF Property Accountability Procedures. Assets removed from the storage warehouse were issued on hand receipts. Those hand receipts will be reviewed and determination of the location of those assets will be confirmed. These assets will either be returned to control of the Facilities Management Office for turn over to the Iraqi Ministry of Culture or an updated hand receipt for the item will be obtained, noting the location of each asset and person responsible for it.” In response to Recommendation 2: “FMO has turned over all assets to the Ministry of Culture or will provide the Ministry with a current hand receipt for any assets that remain signed out.”
- **CPA Deputy Comptroller.** “Although the CPA-IG originally did not find all the required documentation, we are pleased to note that the CPA-IG noted by the conclusion of the audit all information requested of the Comptroller's office was provided by the conclusion of the audit. Furthermore, we have implemented corrective action and concur with Audit Recommendation 3.”

Audit Response. Management comments addressed the issues raised in the findings and actions planned and taken should correct the problems.

Appendix A. Scope and Methodology

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

We reviewed the following Coalition Provisional Authority (CPA) Orders and Memorandums:

- CPA Memorandum Number 7, “Delegation of Authority Under De-Baathification Order No. 1,” May 16, 2003
- CPA Order Number 2, “Dissolution of Entities,” May 23, 2003
- CPA Order Number 4, “Management of Property and Assets of the Iraqi Baath Party,” May 25, 2003
- CPA Order Number 6, “Eviction of Persons Illegally Occupying Public Buildings,” June 8, 2003
- CPA Order Number 9, “Management and Use of Iraqi Public Property,” June 8, 2003
- CPA Regulation Number 2, “Development Fund for Iraq,” June 10, 2003
- CPA Regulation Number 3, “Program Review Board,” June 18, 2003

Scope Limitation. Our scope was limited due to time and resource constraints and we were unable to visit projects funded by seized and vested assets due to security reasons.

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

Appendix B. Management Comments, Coalition Provisional Authority Facility Manager

July 19, 2004

MEMORANDUM FOR DIRECTOR, IRAQ RECONSTRUCTION MANAGEMENT OFFICE

SUBJECT: Management Comments for Draft Report, Audit of the Coalition Provisional Authority Control Over Seized and Vested Assets
(Project No. D2004-DCAAF-0028)

In response to the Coalition Provisional Authority Inspector General's (CPA-IG) request for comments concerning the subject draft audit report, we generally concur with the reported findings for recommendations one and two that relate to the Facility Management Office (FMO) and we can demonstrate that actions were being carried out and are continuing in order to correct the findings related to FMO. Although we generally concur with the findings, we would like to provide specific comments on some of the findings that we believe need to be reported in the context that CPA's operations were in a time of extreme exigency, austerity, and difficulty – a declared Combat Zone.

While major combat operations ceased in May 2003 (as noted by the report), significant resources were still tied up in security operations. Therefore tasks such as inventorying seized assets were necessarily accorded lower priority when allocating limited resources. However, the FMO made every effort to secure the assets in warehouses and secure storage spaces until such time that adequate inventories listing could be compiled. While awaiting the resources to prepare inventory listings, the FMO was tasked with standing up the CPA as it began operations in Iraq. CPA order number nine authorized the use of seized assets provided the individuals or organizations using the assets were held responsible for those assets. The initial start up of the CPA demonstrated that procedures were needed to maintain accountability. Therefore the FMO implemented a hand receipt process to track accountability of seized assets. As noted in our detailed response to audit recommendation number one, additional accountability steps are currently underway.

Recommendation 1. Management Comment: We concur with the recommendation, which is in line with actions that are already underway. As CPA and CJTF-7 transitioned to the State Department and MNF-I, a Property Accountability Task Force was initiated by the Transition Team to clean up the battlefield. All assets are now being inventoried and accounted for in accordance with Army Regulation 735-5, Policies and Procedures for Property Accountability and NMF-I FRACO 801, OIF Property Accountability Procedures. Assets removed from the storage warehouse were issued on hand receipts. Those hand receipts will be reviewed and determination of the location of those assets will be confirmed. These assets will either be returned to control of the Facilities Management Office for turn over to the Iraqi Ministry of Culture or an updated hand receipt for the item will be obtained, noting the location of each asset and person responsible for it. The estimated completion date for this action is September 30, 2004.

Recommendation 2. Management Comment: Concur. FMO has turned over all assets to the Ministry of Culture or will provide the Ministry with a current hand receipt for any assets that remain signed out. The estimated completion date for this action is October 29, 2004,

If you have any questions or concerns with our comments, please contact me at (318) 239-8982 or by email at bartletts@orha.centcom.mil.

Captain Stephen W. Bartlett, Sr., U.S. Navy
CPA Facility Manager (Authority expired 28 June 2004)

Appendix B. Management Comments (cont) Deputy Comptroller, Iraq Reconstruction Management Office

July 19, 2004

INFORMATION MEMORANDUM

UNCLASSIFIED

TO: Dave Nash, Director, Iraq Reconstruction Management Office (IRMO)
FROM: Gilbert Reed III, JASG-C Deputy Comptroller/Budget Officer
SUBJECT: Coalition Provisional Authority Control Over Seized and Vested Assets
(Project Number D2004-DCPAAF-0028)

In response to the CPA-IG's request for comments concerning the subject draft audit report, we concur with the reported finding and recommendation related to allocation and expenditure of seized and vested funds. Although the CPA-IG originally did not find all the required documentation, we are pleased to note that the CPA-IG noted by the conclusion of the audit all information requested of the Comptroller's office was provided by the conclusion of the audit. Furthermore, we have implemented corrective action and concur with Audit Recommendation 3 which states: We recommend that the Director of the Iraq Reconstruction Management Office, the successor to the Coalition Provisional Authority, require the Comptroller's office to ensure seized and vested payment files contain documentation approving the use and disbursement of funds.

These comments were collected and are being submitted by Iraq Reconstruction Management Office/Ministry of Finance/Office of Management and Budget.

Gilbert Reed III, JASG-C Deputy Comptroller/Budget Officer
914-360-6491 07/19/04

Appendix C. Acronyms

CPA	Coalition Provisional Authority
DFI	Developmental Fund for Iraq
FMO	Facilities Management Office
OSD	Office of the Secretary of Defense
PRB	Program Review Board

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
Department of Defense, Iraq Support Group
Deputy for Policy

Office of the Secretary of State

Inspector General, Department of State

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

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

Kevin Ellenberger

Walter Bohinski

David Griffin

James Hartman

Jeff Marshall

Leona Brendt

Troy Zigler