



# USAID OIG IRAQ OVERSIGHT REPORT

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October 2011 – March 2012



## Message From the Deputy Inspector General

The U.S. Agency for International Development (USAID) Office of Inspector General (OIG) is responsible for providing oversight of USAID programs and activities. Our work promotes the integrity of USAID programs and activities and the efficiency and effectiveness of its assistance efforts around the globe. Provided limited oversight resources, OIG takes a targeted approach to executing its mission, prioritizing oversight activities in high-risk settings of particular interest to Congress and the Administration.

USAID programs and activities in Iraq are undertaken in a challenging operating environment that exposes them to increased risks of fraud, waste, and abuse. Because the programs in Iraq continue to support broader national security interests as well as stabilization and development goals, oversight of them is an OIG priority.



OIG has been providing oversight of USAID activities in Iraq since the Agency began its reconstruction and development effort there in 2003. Our oversight there covers the full spectrum of USAID programs, and helps ensure that taxpayer dollars are being spent wisely.

We publish the following report to increase transparency about our work and observations regarding assistance programs in Iraq. This edition of the report describes OIG's oversight program in Iraq and highlight our activities from October 2011 to March 2012.

Michael G. Carroll  
Deputy Inspector General



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## USAID Office of Inspector General Oversight

Established pursuant to the Inspector General Act, Public Law 95-452 (October 12, 1978), the Office of Inspector General is an independent oversight organization within USAID. Responsible for oversight of approximately \$31 billion in foreign assistance funds, OIG received \$51 million in fiscal year (FY) 2012 appropriations.

OIG executes its mission to protect and enhance the integrity of the U.S. Government's foreign assistance programs through audit and investigative efforts. OIG maintains a staff of approximately 195 direct-hire employees and 38 other personnel that includes auditors, certified public accountants, investigators, and program analysts, as well as specialists in management, budget, information technology, and personnel operations.

Approximately 70 direct-hire OIG positions are based overseas, and the remaining workforce is stationed in Washington, DC. OIG has overseas offices in Baghdad, Cairo, Dakar, Kabul, Islamabad, Manila, Port-au-Prince, Pretoria, San Salvador, and Tel Aviv.

Some of OIG's work is mandated by statute or regulation. Other work is performed at OIG's discretion after considering risks associated with program activities and assessing potential internal control vulnerabilities. OIG places a priority on oversight of foreign assistance efforts in Iraq and balances related critical oversight requirements with other important oversight responsibilities around the world.

### ***Inspector General Act of 1978***

The Inspector General Act establishes Offices of Inspector General as independent, objective units responsible for conducting and supervising audits and investigations of agency programs and activities. It directs OIGs to provide leadership and coordination and recommend policies to promote economy, efficiency, and effectiveness, and prevent and detect fraud and abuse. The Act also requires Inspectors General to keep Congress and the head of the agency fully and currently informed about related problems and deficiencies and the need for and progress of corrective actions.

The Inspector General Act gives the Inspector General the authority to:

- Make investigations and reports the Inspector General deems necessary or desirable.
- Access all records and other materials related to programs and operations under the Inspector General's purview.
- Require production of information and documentary evidence by subpoena.
- Request information or assistance from any federal, state, or local unit of government.
- Administer oaths and take affidavits.

## Financial Returns on OIG Work in Iraq, FY 2003-2012



OIG's considered approach to oversight in Iraq has produced dividends for taxpayers. Whereas we have expended \$24.8 million on oversight activities in Iraq since FY 2003, our audit and investigative work has yielded \$115.7 million in returns to the Government in the form of savings and recoveries. In raw financial terms, this amounts to a \$4.67 return on each dollar spent on USAID OIG oversight in Iraq. In addition to these direct savings and recoveries for the Government, USAID OIG activities help prevent waste, fraud, and abuse, and contribute to future economies and efficiencies through investigative and audit work.

### Audit Program

USAID OIG is responsible for conducting and supervising audits involving USAID programs and operations. OIG auditors, certified public accountants, and program analysts design and conduct audits and reviews to determine whether agency programs and operations are working as envisioned. Audit activities include performance audits of programs, financial statement audits, audits related to financial accountability of grantees and contractors, and audits of information technology systems.

#### *Performance Audits and Reviews*

OIG performance audits and reviews provide an independent assessment of the performance and management of USAID systems, programs, activities, and functions against objective criteria, best practices, and other information. Performance audits and reviews address a wide variety of objectives, including those related to assessing program effectiveness and results; economy and efficiency; internal controls; and adherence to legal and other requirements and standards.

When OIG auditors find areas for improvement, they make recommendations to the corresponding organizational unit within USAID. When Agency officials agree with an OIG recommendation and present a plan of action with milestones that would fully address a recommendation, OIG determines that a "management decision" has been reached. When the Agency confirms that corrective actions have been implemented, we consider USAID to have taken "final action" in response to the recommendation.

USAID managers have an opportunity to review and comment on OIG findings and recommendations before they are published. USAID management comments on draft performance audits and reviews are included in an appendix of the final report in their entirety.

OIG engages in an extensive planning process to determine where to focus performance audit and review work. This planning process accounts for program risks and is intended to identify topics of interest to OIG customers and stakeholders. OIG's [annual plan](#), which represents the culmination of the yearly planning cycle, provides information on audits and reviews scheduled for the ensuing fiscal year. OIG adjusts these plans throughout the year as circumstances warrant.

### *Financial Audits*

USAID OIG uses different approaches to audit USAID funds expended by different types of organizations.

USAID requires foreign nonprofit organizations that expend \$300,000 per year or more in USAID funds to undergo an annual financial audit. These audits focus specifically on USAID funds and follow the rules and procedures contained in USAID's *Guidelines for Financial Audits Contracted by Foreign Recipients*. For routine audits, the recipient awards the audit contract using a standard statement of work developed by OIG. The audits are performed by public accounting firms vetted by OIG. OIG reviews final audit reports and transmits them to USAID for action. For a subset of these audits, OIG also visits the audit firms, examines audit documentation, and interviews the auditors responsible for the work. These audits are called recipient-contracted audits.

USAID may also award audit contracts directly. For agency-contracted audits, OIG is involved in the audit from the outset, approving the audit program, attending entrance and exit briefings, and approving draft and final audit reports. OIG is responsible for the quality of all recipient-contracted and agency-contracted audits.

U.S.-based nonprofit organizations that expend \$500,000 or more in federal awards annually are required to be audited under the provisions of the Single Audit Act, Public Law 98-502 (October 19, 1984), as amended, and Office of Management and Budget (OMB) Circular A-133. These A-133 audits cover a sample of expenditures under federal awards.

For-profit entities are also subject to financial audit. USAID conducts annual risk assessments of for-profit entities to decide when a for-profit entity should be audited. Financial audits of for-profit organizations examine the direct and indirect costs incurred under the awards to determine the allowable direct costs and recommend indirect cost rates. These audits are performed by the Defense Contract Audit Agency (DCAA) or by public accounting firms.

Audits often identify questioned costs and sometimes recommend that funds be put to better use. Auditors question as ineligible any costs that are not reasonable, allowable under the terms of the

underlying contract or grant, or allocable to the program to which they were charged. They question as unsupported any costs that lack evidence, such as bidding documents, invoices, or receiving reports, that the auditors would need to examine to determine whether the costs are reasonable, allowable, and allocable. USAID contracting or agreement officers make final determinations on questioned costs and seek reimbursement for any sustained questioned costs. Funds recommended to be put to better use are funds that could be used more efficiently if managers take action to implement OIG recommendations. Unnecessary expenditures that can be avoided in the future and costs that will not be incurred if operational changes are made in response to OIG recommendations are examples of funds put to better use.

### ***Fraud Reporting***

USAID implementing partners have an affirmative obligation to report allegations of fraud related to USAID projects under Federal Acquisition Regulations and USAID requirements.

USAID award recipients can use this [form](#) on USAID OIG's web site to satisfy the requirement that they notify OIG whenever they have credible evidence that a principal, employee, agent, or subcontractor of USAID has committed a violation of the Civil False Claims Act or a violation of Federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations in connection with a federal award, or the performance, or closeout of a contract or any related subcontract.

Members of the public, USAID employees, and employees of USAID contractors and grantees are encouraged to use the OIG hotline to report fraud, waste, or abuse in USAID programs or activities:

- Email: [IG.Hotline@usaid.gov](mailto:IG.Hotline@usaid.gov)
- Phone: 1-800-230-6539 or 202-712-1023
- Web form: [www.usaid.gov/oig/hotline/hotline.htm](http://www.usaid.gov/oig/hotline/hotline.htm)

### **Investigations**

OIG conducts investigations into possible violations of federal laws, rules, and regulations to preserve and protect the integrity of the programs and activities we oversee. OIG investigations of criminal, civil, and administrative violations cover all facets of USAID programs and operations.

Most OIG investigations are conducted in response to reported allegations of wrongdoing on the part of Agency personnel or implementing partners. However, OIG also conducts proactive investigations into programs and activities vulnerable to fraud.

Complaints regarding USAID programs and activities may be made through the OIG hotline or in person to OIG personnel. OIG protects the confidentiality of complainants' identity pursuant to Section 7(b) of the Inspector General Act. This provision prohibits OIG from disclosing the identity of an employee who reports an allegation without first obtaining the employee's consent, unless OIG determines that disclosure is unavoidable during the course of the investigation.

Whistleblower protections are available to Federal employees and applicants who report information that is reasonably believed to provide evidence of violations of law, rule, or regulation; gross mismanagement; gross waste of funds; abuse of authority; or a substantial and specific danger to public health or



safety (unless disclosure of such information is specifically prohibited by law and such information is specifically required by executive order to be kept secret in the interest of national defense or the conduct of foreign affairs). Retaliation against an employee or applicant for making a protected disclosure is prohibited by law. Managers are strictly prohibited from taking, failing to take, or threatening to take or not take a personnel action on an employee or applicant because of the employee's or applicant's disclosure of covered information

When our investigations confirm allegations of wrongdoing, OIG special agents collaborate with U.S. and local law enforcement and prosecutors, other federal agencies and offices, and implementing partners to put a stop to the prohibited activity. OIG special agents are sworn law enforcement officers with the authority to carry firearms, execute search warrants, and make arrests.

## **Outreach and Coordination**

Outreach and coordination are important elements of the oversight process, and OIG extensively engages in these activities. OIG investigators conduct fraud awareness briefings to alert participants to fraudulent practices and schemes and to provide guidance on how to report fraud if it is encountered. OIG auditors provide training to Agency personnel, host-government audit authorities, and local audit firms on cost principles and federal audit and accountability procedures and requirements.

USAID OIG works with other law enforcement agencies including the Federal Bureau of Investigation's International Corruption Unit, the National Procurement Fraud Task Force, the Financial Crimes Enforcement Network, and U.S. embassies' legal attaché offices to coordinate investigative work, eliminate duplication, and maximize the efficient use of government resources.

When OIG identifies fraud, waste, or abuse in foreign assistance programs, we seek to neutralize this activity by any legal means at our disposal. OIG routinely works with prosecutors from the U.S. Department of Justice to put an end to civil and criminal violations and frequently works with other U.S.-based and foreign prosecutorial authorities to bring perpetrators to justice. Investigative findings on administrative matters are referred to Agency management for action. OIG also works with USAID implementing partners to resolve investigative matters with a bearing on their activities.

OIG auditors work closely with Agency managers to address our findings and identify appropriate corrective actions in response to our recommendations. We also routinely collaborate and consult with other oversight organizations. We work with DCAA in conducting audits, reviews, and preaward surveys related to foreign assistance programs. USAID OIG employees regularly meet with representatives from the OIGs of the Departments of State and Defense to coordinate plans, reports, and activities of mutual interest. We also work with the Government Accountability Office (GAO) in developing our audit plans to prevent duplication and ensure effective coordination.

OIG is also a key participant in the Southwest Asia Joint Planning Group. The group, which is led by the Department of Defense OIG, helps coordinate oversight of U.S. Government activities in Southwest Asia. Other members of the group include representatives from the Office of Inspector General for the Department of State, DCAA, the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction, and the Special Inspector General for Iraq Reconstruction. The group issues a [coordinated oversight plan](#) for the region on an annual basis that includes planned and ongoing oversight activities by the member organizations.

OIG has taken a leadership role in working to harmonize audit standards among international donors, working initially with eight bilateral donors. We work extensively with supreme audit institutions and public accounting firms overseas, and endeavor to expand and deepen those relationships wherever they would be mutually beneficial.



*A farmer in Taji, Iraq checks on crops grown using furrow and drip irrigation techniques taught by USAID's Inma Program. (Photo by USAID/Iraq, January 2008)*

## **Iraq Oversight Program and Activities**

USAID OIG provides oversight of USAID activities in Iraq through an intensive program of audits, investigations, and outreach and coordination activities.

To execute this program as effectively as possible, OIG first deployed personnel to Iraq in 2003. In the ensuing years, our presence in Iraq grew to nine U.S. direct-hire positions. As USAID programs in Iraq have been scaled back in recent years, we have reduced the size of our on-the-ground presence there to meet oversight needs elsewhere in the region. As of March 31, 2012, OIG's country office had 4 staff. In May, our country office in Iraq transitioned from an independent country office to a suboffice reporting to our Regional Inspector General in Cairo, Egypt.

OIG had spent approximately \$24.8 million to provide oversight for Iraq through the second quarter of FY 2012. USAID OIG oversight activities in Iraq between FY 2003 and the second quarter of FY 2012, in turn, had produced \$115.7 million in returns for the U.S. Government.

The U.S. Government reopened the USAID mission in Baghdad in 2003. From FY 2003 through the end of FY 2011, USAID provided more than \$8 billion to infrastructure, and programs designed to stabilize communities; foster economic and agricultural growth; and build the capacity of the national, local and provincial governments to represent and respond to the needs of the Iraqi people.

In recent years, OIG has covered a wide array of USAID programs in Iraq, for relief and stabilization, reconstruction, agriculture, economic growth, democracy and governance, education, and health care. Since the start of FY 2003, USAID OIG has issued 213 financial audits, performance audits, and reviews of Iraq-related assistance efforts. These reports made 384 recommendations for improvements to USAID programs and activities.

### Performance Audits and Reviews

USAID OIG has issued 60 performance audits and reviews relating to USAID programs and activities in Iraq since FY 2003. Performance audits and reviews conducted in recent years have noted needed improvements in a range of management and performance areas. Seven in ten reports have identified data quality or integrity issues. Six in ten have found noncompliance with regulations or policies, and five in ten have noted problems with contract or project management. Three in ten OIG performance audits and reviews in recent years have highlighted risks to project sustainability.



Map of Iraq. (World Factbook. Central Intelligence Agency, 2011)

OIG completed three performance audits and one survey in Iraq during the reporting period:

- **Audit of USAID/Iraq’s Electoral Technical Assistance Program (Report No. [E-267-12-003-P](#))**. To help strengthen the Iraqi electoral system, USAID/Iraq entered into a cooperative agreement, totaling \$40 million, with the International Foundation for Electoral Systems (IFES) to implement the Electoral Technical Assistance Program. The program was intended to coordinate and work closely with the United Nations Assistance Mission in Iraq (UNAMI) to establish and strengthen the Iraqi electoral system. The agreement covered the period of September 2004 to September 2011. After the program started, USAID/Iraq increased funding to \$103 million and signed a follow-on agreement with IFES, totaling \$36 million, for the following 3 fiscal years.

The program and UNAMI provided technical assistance to Iraq’s Independent High Electoral Commission (IHEC) to conduct elections in Iraq and to build a sustainable electoral institution that would require minimal international assistance. OIG determined that the program did provide assistance to conduct elections. For example, the program provided assistance in establishing the voter registration and polling center databases, as well as databases to

tabulate election results, register political parties, track complaints, and maintain candidate information.

However, all parties acknowledged that although technical assistance provided during elections did build capacity to some extent, IHEC is not sustainable at this point and needs more assistance before it can stand on its own operationally, administratively, and financially. For instance, the program focused on the immediate election cycles instead of devoting sufficient attention to building IHEC's institutional capacity and organizational sustainability. As a result, IHEC did not have a strategic plan to become sustainable.

The organization still lacks a reliable voter registration system, permanent staff, up-to-date computer equipment, plans for training and outreach, financial transparency, and political independence—all prerequisites for sustainability. Training to develop skills necessary to build a professional electoral administration was neglected at the 18 governorate electoral offices, further hindering sustainability.

In addition, IFES did not coordinate with UNAMI to identify the institutional gaps within IHEC, such as financing, procurement, and human resources. Further, the mission also does not know whether IFES and UNAMI duplicated efforts or gave conflicting advice, either of which would have prevented the efficient use of program funds.

OIG made 11 recommendations. Management decisions were made on eight, and final action was taken on three.

- **Audit of the Sustainability of USAID/Iraq-Funded Information Technology Systems (Report No. [E-267-12-002-P](#)).** Between 2003 and 2011, USAID implemented programs across several sectors to assist the Government of Iraq. These programs were intended to stabilize communities, foster economic and agricultural growth, and build the capacity of the national, local, and provincial governments. Some of these programs included the financing and development of information technology (IT) systems.

During this period, the mission funded at least 24 IT systems, totaling \$73.2 million, through awards to various contactors and grantees. These USAID-financed IT systems were intended to be delivered to and used by Government of Iraq entities to allow them to operate more efficiently and effectively. In some cases, the awards included IT systems as specific deliverables; in other cases, the mission implemented programs using IT systems to achieve broader goals such as to increase transparency and accountability or reduce fraud and corruption.

Of the 24 audited systems, OIG found that 10, which cost \$62.1 million, were not completed, were not functional when delivered, or were not used by the Government of Iraq as intended.

Two other systems, costing \$2.5 million, were partially used, and three systems, totaling \$1.5 million, were used as intended. For the remaining systems, the mission was neither able to provide documentation that the systems were used nor provide direct contact information for the end users so that OIG could follow up with them. Nevertheless, the director of the mission's technical office said that the Government of Iraq likely was not using the systems.

OIG determined that USAID IT system endeavors in 19 of the 24 programs did not use taxpayer money appropriately. For instance, one of the programs, GAPTIS, was intended to improve the transparency of accounting practices in the governorates. However, according to State Department officials from a Provincial Reconstruction Team, USAID and its implementer, Research Triangle Institute, assumed that the Government of Iraq wanted to improve transparency—which was not the case. This lack of user agreement, coupled with only limited, rudimentary training, led to disuse of the system in some governorates. In another program, the database system supplied contained a virus, and the backup version was “read only.” As a result, the system was not usable.

Management decisions have been made on all seven recommendations in this report.

- **Audit of USAID/Iraq's Community Action Program Activities Implemented by International Relief and Development (Report No. [E-267-12-001-P](#)).** USAID awarded a \$39.1 million cooperative agreement in September 2008 to International Relief and Development, Inc. (IRD) for the implementation of the Iraq Community Action Program activities. As of September 2010, USAID/Iraq had increased the total estimated costs to \$91 million and extended the period of performance to September 2012.

There were some notable improvements, such as the creation of community action groups and the completion of 51 projects. However, most completed projects did not target the identified, prioritized needs of the communities. In fact, of 146 completed projects surveyed, 50 (34 percent) did not match any needs identified by the neighborhoods and 45 others (31 percent) did not match the first or second priorities. In November 2009, USAID/Iraq issued a notice of material noncompliance to IRD for vacant key personnel positions and IRD's lack of programmatic progress.

In 2009, USAID approved IRD's request of a 57 percent reduction in projects in order to reduce the number of small, supply-type projects (such as providing student desks, office equipment, and toys to kindergartens). However, out of more than 500 projects IRD completed by 2011, more than 50 percent were supply-type and over 60 percent were funded for less than \$25,000. OIG found that IRD had a financial interest in programming its projects to not exceed \$25,000 as it could collect overhead only for the first \$25,000 of an individual subaward, and supply-type projects most easily fit within this parameter. In contrast, other implementers on the project had between 7 and 25 percent of projects under \$25,000.





*Substandard desks provided by IRD to a primary school in Baghdad were discarded. (Photo by Combined Consultancy Company for Legal and Economic Investment Consultation, LLC of Karradah, Baghdad, under contract with OIG, April 2011)*

In addition, IRD reported that more than 2.4 million Iraqis had benefitted from the projects completed and material delivered. In one case, IRD stated that 72,000 people benefited from the supply of vaccination and office equipment valued at less than \$800 dollars to a health center for allergic diseases. In another, 37,440 beneficiaries were reported from the supply of office equipment valued at \$4,875 to a health center in Sadr City. OIG did not find it plausible that IRD's activities, with projects worth an estimated \$11.8 million, could have directly benefited half the city's population. Furthermore, OIG determined that 31 percent of the value of all IRD completed projects was programmed to benefit just 2 of 36 neighborhoods, Baquba Center and Khan Dhari.

OIG made ten recommendations to improve the Iraq Community Action Program, including requiring improvements for projects with safety hazards, poor-quality work, and potential overcharges. Management decisions have been made on four.

- **Survey of USAID/Iraq's Awards and Subawards (Report No. [E-267-12-001-S](#)).** Each year, federal agencies award more than a trillion dollars in contracts and financial assistance. The

Federal Funding Accountability and Transparency Act of 2006 (Public Law 109-282, September 26, 2006) was enacted to increase the transparency of federal government expenditures by providing access to information on federal awards through a single, searchable, publicly available Web site.

The act required the federal government to provide more user-friendly and detailed information about government spending. The act also required OMB to establish a public Web site that included data on federal awards and subawards.<sup>1</sup> In accordance with the Transparency Act, USAID is compiling and reporting data on awards and subawards funded by USAID's mission in Iraq and determining whether recipients of USAID awards have complied with applicable audit requirements for their subawardees.

From March 2003 to June 2011, USAID/Iraq managed a portfolio of \$6.72 billion that included 24 expired awards with total estimated costs of \$4.95 billion. As of June 30, 2011, there were 15 active awards with total estimated costs of \$1.77 billion.

Implementers of five of the ten USAID-funded programs included in this survey awarded subgrants during fiscal year 2010. However, only two of the USAID programs, provincial economic growth and agribusiness—both implemented by Louis Berger Group—provided grants to Iraqi nonprofit organizations of amounts that necessitated audits. According to information provided by the implementer, the programs are in the process of implementing these audit requirements.

OIG made no recommendations.

Two additional OIG performance audits were under way on March 31, 2012:

- **Audit of the QED Group's Monitoring and Evaluation of USAID Programs in Iraq.** USAID/Iraq requested this audit to help determine what type of monitoring and evaluation mechanism it should have in place in the future. This audit will determine whether the mission's use of the QED Group has improved program management and oversight of USAID programs in Iraq.
- **Audit of the USAID/Iraq's Legislative Strengthening Program.** This audit will determine whether USAID/Iraq's Legislative Strengthening Program has improved the sustainability of democratic governance in Iraq.

In addition to these performance audits, OIG has an additional performance audit and survey planned for FY 2012. These planned engagements will address the Access to Justice Program and security services employed by USAID contractors and grantees in Iraq.

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<sup>1</sup> [www.USAspending.gov](http://www.USAspending.gov)



## Financial Audits

In addition to organization-wide audits of U.S.-based firms operating in Iraq, OIG has overseen 153 financial audits of Iraq-based programs and activities since FY 2003. These financial audits have covered more than \$5 billion in USAID funds and identified approximately \$255 million in questioned costs. Of this total, USAID had sustained more than \$18 million in questioned costs by the end of the reporting period.

OIG works with local accounting firms to conduct financial audits in Iraq. Before using any local accounting firms for this type of work, OIG first conducts an assessment of their capabilities to perform the work. As of March 31, 2012, had a roster of eligible audit firms to perform financial audits of USAID funds in Iraq.

In addition to required audits of local recipients and U.S.-based NGOs and for-profit entities operating in Iraq, USAID funds audits of all locally incurred costs to enhance the accountability of its programs.

From October 1, 2011, to March 31, 2012, OIG issued nine financial audits in Iraq:

- **Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Cardno Emerging Market Group, Under USAID/Iraq Task Order No. 267-GHS-I-03-07-00016, for the Period September 30, 2009, to October 31, 2010 (Report No. E-267-12-001-N).** This audit covered \$298,642 of local costs incurred by Cardno Emerging Market Group (CEMG) while providing capacity building activities to the staff of the Iraqi Ministry of Health. The auditors expressed a qualified opinion on the cost representation statement and identified \$1,600 relating to the payment of customs fees that was not supported. The auditors noted other deficiencies in the contractor's internal control structure and compliance matters and observed that CEMG procured technical assistance valued \$14,420 on a sole-source basis without documentation. The auditors also identified one instance of material non-compliance related to lack of documentation and updating of goods and commodities financed by USAID/Iraq.
- **Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by CHF International, Under USAID Cooperative Agreement No. 267-A-00-08-00503-00, Community Action Program, for the Period October 1, 2008, to September 30, 2010 (Report No. E-267-12-002-N).** The audit covered \$19,448,375 of local direct costs incurred and billed under the Community Action Program. The auditors expressed an unqualified opinion on the cost representation statement, but identified one reportable condition in the recipient's control structure and its operations which was communicated to CHF International in a management letter in June 2011.

- **Financial Audit of Edinburgh Risk and Security Management Ltd.'s Report on Audit of Costs Incurred and Billed From July 1, 2007, to September 30, 2007, Under Subaward With the International Foundation for Election Systems Through the Consortium for Elections and Political Process Strengthening Under USAID Cooperative Agreement No. 267-A-00-04-00405-00 (Report No. E-267-12-001-D).** The audit covered \$1.5 million in USAID costs incurred and questioned sub-recipient operating and direct costs in the amount of \$160,848.
- **Financial Audit of Development Alternatives Inc. Report on Costs Incurred and Billed Under USAID Contract No. 267-C-00-07-00505-00, for the Period September 28, 2007, Through September 30, 2008 (Report No. E-267-12-002-D).** This audit examined approximately \$32.1 million in costs. Auditors questioned a total of \$948 of the billed costs due to lack of supporting documentation and excess of allowable per diem charges.
- **Financial Audit of International Foundation for Election Systems (IFES) Direct Costs Incurred and Costs Billed From July 1, 2007, to June 30, 2009, Under Subawards With Through the Consortium for Elections and Political Process Strengthening Under Its USAID Cooperative Agreement (Report No. E-267-12-003-D).** This audit covered \$24,319,005 in USAID funds and did not identify any questioned costs.
- **Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Mercy Corps Under the Community Action Program III, USAID/Iraq Cooperative Agreement No. 267-A-00-08-00505-00, for the Period From October 1, 2008, to September 30, 2010 (Report No. E-267-12-003-N).** The audit covered \$24,472,058 of locally incurred costs in support of a program to facilitate the creation and training of community action groups responsible for identifying and prioritizing community needs, mobilizing community and other resources, and monitoring project implementation. Auditors did not question any costs and did not report any internal control or compliance deficiencies.
- **Closeout Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Air Serv International Under Grant Agreement Number DFD-G-00-04-00192-00, for Aviation Support, for the Period From February 28, 2009, to January 30, 2010 (Report No. E-267-12-004-N).** The audit covered more than \$2.4 million in local direct costs incurred in Iraq and billed under the Aviation Support Program. Auditors questioned \$1,920,884 and concluded that the Financial Statement did not present program revenues, costs incurred and reimbursed, and commodities and technical assistance directly procured by USAID fairly, in all material respects, for the period owing to the questioned costs identified.
- **Independent Financial Audit of International Resources Group, Ltd.'s Report on Contract Costs Incurred and Billed Under USAID Contract No. 517-C-00-04-00106-00, for the Period of October 1, 2006, Through December 31, 2007 (Report No. E-267-12-004-D).** This audit examined \$7,433,799 in direct and indirect costs charged to USAID for

environmental, natural resource, and energy planning and program services in Iraq. The audit questioned \$879,072 in direct costs.

- **Financial Audit of Cooperative Housing Foundation International Direct Costs Incurred and Billed for the Period of October 1, 2007, Through December 31, 2008, Under Cooperative Agreement No. 267-A-00-06-00507-00, Community Action Program II (Report No. E-267-12-005-D).** This audit covered more than \$98.3 million in direct costs charged under the Community Action Program II, and questioned \$2,943,880 in direct costs as unsupported or ineligible. In addition, auditors found no documentation to support approximately \$12.4 million in cost sharing reported by Cooperative Housing Foundation International.

Twenty-three additional financial audits are currently underway:

- **Financial Audit of Cost Incurred by Bechtel National Inc. to Provide Technical Support Under USAID/Iraq Award No. 267-CO-EEE-C-00-03-00018, for the Period January 1, 2005, to December 31, 2005**
- **Financial Audit of Costs Incurred by Management Systems International to Implement the Tatweer Program Under USAID/Iraq Award No. DFD-I-01-05-00221, for the Period October 1, 2007, to September 30, 2008**
- **Financial Audit of Costs Incurred by Bechtel National Inc. Under USAID/Iraq Award No. SPU-C-00-04-00001, Infrastructure II, for the Period January 1, 2005, to December 31, 2005**
- **Financial Audit of Costs Incurred by Louis Berger Group Inc. to Implement the Private Sector Development II Program Under USAID/Iraq Award No. 267-C-00-04-00435, for the Period October 1, 2007, to March 31, 2008**
- **Financial Audit of Costs Incurred by Louis Berger Group Inc. to Implement the Inma Agribusiness Program Under USAID/Iraq Award No. 267-C-00-07-00500, for the Period May 14, 2008, to May 13, 2009**
- **Financial Audit of Costs Incurred by Louis Berger Group Inc. to Implement the Tijara Project Under USAID/Iraq Award No. 267-C-00-08-00500, for the Period January 23, 2008, to January 31, 2009**
- **Financial Audit of Costs Incurred by the International Foundation for Election Systems to Provide Elections Support Under Agreement No. 267-A-00-04-00405-00, for the Period July 1, 2009, Through February 29, 2012**

- **Financial Audit of Costs Incurred by AECOM Under USAID/Iraq Contract No. 263-I-021-06-0015, ILSP, for the Period October 1, 2010, Through March 31, 2012**
- **Financial Audit of Costs Incurred by Management Systems International Under USAID/Iraq Contract No. DFD-I-01-05-00221, for the Period January 1, 2008, Through July 31, 2011**
- **Financial Audit of Costs Incurred by Relief International Under USAID/Iraq Award No. 267-A-00-07-00504, ICCM, for the Period September 27, 2007, to September 30, 2008**
- **Financial Audit of Costs Incurred by the QED Group Under USAID/Iraq Contract No. 267-M-00-09-00513, Perform, for the Period September 30, 2009, Through September 30, 2011**
- **Financial Audit of Costs Incurred by the QED Group Under USAID/Iraq Manpower Purchase Order No. 267-O-00-08-00507, for the Period September 13, 2008, Through September 13, 2011**
- **Financial Audit of Local Costs Incurred by Development Alternatives Inc. Under USAID/Iraq Award No. 267-C-00-07-00505, for the Period October 1, 2009, to September 30, 2010**
- **Financial Audit of Local Costs Incurred by CHF International to Implement Community Action Program III Under USAID/Iraq Award No. 267-A-00-07-00503, for the Period October 1, 2010, Through September 30, 2011**
- **Financial Audit of Local Costs Incurred by Mercy Corps to Implement Community Action Program III Under USAID/Iraq Award No. 267-A-00-07-00505, for the Period October 1, 2010, Through September 30, 2011**
- **Financial Audit of Local Costs Incurred by Agricultural Cooperative Development International/ Volunteers in Overseas Cooperative Assistance to Implement Community Action Program III Under USAID/Iraq Award No. 267-A-00-08-00504, the Period October 1, 2010, Through September 30, 2011**
- **Financial Audit of Local Costs Incurred by IRD to Implement Community Action Program III Under USAID/Iraq Award No. 267-A-00-08-00506, for the Period October 1, 2010, Through September 30, 2011**

- **Financial Audit of Local Costs Incurred by IRD to Implement Community Action Program III Under USAID/Iraq Award No. 267-A-00-08-00506, for the Period October 1, 2008, to September 30, 2010**
- **Financial Audit of Local Costs Incurred by AECOM Under USAID/Iraq Award No. 267-C-00-10-00005, Financial Development Project, for the Period July 18, 2010, Through March 30, 2011**
- **Financial Audit of Local Costs Incurred by ARD/DPK to Implement the Access to Justice Program Under USAID/Iraq Award No. 267-C-00-10-00006, for the Period October 1, 2010, to September 30, 2011**
- **Financial Audit of Local Costs Incurred by University Research Company, LLC. to Implement the Primary Health Care Program Under USAID/Iraq Award No. AID-267-C-11-00004, for the Period May 4, 2011, Through March 31, 2012**
- **Financial Audit of Local Costs Incurred by Management Systems International to Implement the Administrative Reform Project Under USAID/Iraq Award No. AID-267-C-11-00005, for the Period June 5, 2011, Through March 31, 2012**

Three financial audits of USAID funds in Iraq were in the planning stage at the end of the reporting period.

## Investigations

As of March 31, 2012, USAID OIG had 25 ongoing investigations pertaining to Iraq. During the reporting period, OIG investigators opened eight cases in Iraq and closed six others. Since FY 2003, OIG has initiated 105 investigations related to Iraq. These investigations have been associated with a range of different allegations. In most cases, underlying allegations have pertained to false claims (37 percent), program fraud (25 percent), false statements (23 percent), or bribery and kickbacks (21 percent).

During the October 1, 2011, and March 31, 2012, reporting period, OIG investigations yielded a high-profile indictment and the sentencing of five individuals following criminal convictions.

### *Investigative Outcomes*

Since FY 2003, OIG investigations in Iraq have resulted in:

- 45 referrals for civil or criminal prosecution
- 12 arrests
- 13 indictments
- 10 convictions and pleadings
- 27 administrative actions (e.g., contract and employee terminations)
- \$86 million in savings and recoveries

- **Former Louis Berger Group Inc. Chief Executive Officer Arrested.** On October 20, 2011, the former president and Chief Executive Officer (CEO) of New Jersey-based international engineering consulting company Louis Berger Group (LBG) was arrested. The defendant allegedly conspired to defraud USAID by leading a scheme to intentionally overbill the U.S. Government in connection with hundreds of millions of dollars in reconstruction contracts in Iraq and Afghanistan over a nearly 20-year period. The indictment charges the former president and CEO of LBG with one count of conspiring to defraud USAID and five counts of making false claims in connection with those billings. The conspiracy charge carries a maximum potential penalty of 10 years in prison; each of the false claims counts carries a maximum potential penalty of 5 years in prison. Each of the six counts also carries a maximum \$250,000 fine, or twice the loss from the offense, whichever is greater. USAID has suspended the former CEO of the firm from eligibility for future federal awards.
- **Five Individuals, Including a Former Member of Congress, Sentenced in U.S. District Court for Violations of the International Economic Powers Act and Other Felonies.** A former Member of Congress from Michigan and U.S. Ambassador to the United Nations, was sentenced in federal court in January 2012 for obstruction of justice and for acting as an unregistered foreign agent for an Islamic charity with ties to international terrorism. Several officials and employees of the now-defunct Islamic American Relief Agency (IARA) charity, formerly headquartered in Columbia, MO, also were sentenced in federal court.

IARA was closed in October 2004, after being identified by the U.S. Treasury Department as a specially designated global terrorist organization with ties to Osama bin Laden, al-Qaida, and the Taliban. IARA secretly funneled more than \$1 million to Iraq in violation of U.S. economic sanctions. IARA then hired the former congressman to lobby the U.S. Government on its behalf.

In exchange for the payments, the Member of Congress acted as an agent for IARA by contacting persons at the U.S. Senate Finance Committee, USAID, the Department of Justice, and the Department of the Army, in an effort to have IARA removed from USAID's list of debarred entities, and to remove IARA from the Senate Finance Committee's list of charities suspected of funding terrorism.

The five defendants in this case received sentences ranging from 6 months' probation to nearly 5 years' imprisonment.

## **Outreach and Coordination**

OIG investigators conduct fraud awareness briefings to alert participants—employees, contractors, grantees, and subrecipients—to fraudulent practices and schemes and to provide guidance on how to report fraud. OIG has provided 49 fraud awareness briefings in Iraq to 1,090 participants since FY 2003. During the reporting period, special agents in Iraq delivered four fraud awareness briefings attended by 157 participants, including representatives of USAID implementing partners.

OIG conducts many of its investigations in association with other law enforcement agencies, often in association with the International Contract Corruption Task Force, a joint law enforcement agency task force that seeks to detect, investigate, and dismantle corruption and contract fraud resulting from U.S. contingency operations. When cases involving Iraqi nationals are declined for prosecution by the U.S. Department of Justice, the matters are presented to local public prosecutors.

OIG has a close working relationship with USAID/Iraq and investigators regularly brief contracting personnel on fraud detection and prevention. OIG has also established working relationships with implementing partners and regularly provides fraud awareness briefings for their staff. OIG also supports implementing partners in their efforts to identify and address allegations of fraud by quickly referring cases to USAID's Office of Acquisitions and Assistance (OAA) and local prosecutors when appropriate. OIG continues to collaborate with OAA by referring entities for possible suspension or debarment and meeting to review referrals on a regular basis. As this process becomes more robust, it will become increasingly difficult for individuals to prey on multiple USAID projects. Since FY 2011, OAA has taken suspension or debarment actions against 10 individuals and firms based on OIG referrals relating to investigations in Iraq.

USAID OIG coordinates audit plans and ongoing activities with other oversight bodies through weekly meetings with the Ambassador and representatives of the OIGs for USAID and the Departments of State and Defense, the Special Inspector General for Iraq Reconstruction, and GAO.

To increase awareness of—and compliance with—cost principles and to promote the highest standards, OIG conducts training for overseas USAID staff, contractors, grantees, and others. This training provides a general overview of U.S. Government cost principles and actual examples of instances that demonstrate concepts such as reasonableness, allocability, allowability, and various specific cost principles (e.g., travel expenses or entertainment costs). The training also includes financial audit requirements and accountability issues. During this reporting period, OIG provided training in cost principles and related subjects in Iraq. Participants included USAID/Iraq's newly hired field monitors, personnel from the Government of Iraq's Supreme Audit Institution, USAID staff and partners, and auditors from local public accounting firms.



## Appendix 1 – Recommendations Pending Management Decisions

USAID OIG establishes the basis for audit findings and recommendations to persuade Agency officials that recommended corrective actions are warranted. Agency officials communicate their agreement or disagreement with OIG recommendations upon review of draft OIG reports. When Agency officials agree with an OIG recommendation and present a plan of action with milestones that would fully address the recommendation, OIG determines that a management decision has been reached.

The following OIG recommendations were pending management decisions as of March 31, 2012. USAID management decisions were pending on 12 recommendations related to Agency programs in Iraq. The following table lists these recommendations by the organizational unit within USAID to which the recommendation was directed and in chronological order by the date the corresponding audit report was issued.

Date	Report*	Recommendation
<b>USAID/Iraq</b>		
11/17/11	Independent Financial Audit of Edinburgh Risk and Security Management Ltd.'s Report on Audit of Costs Incurred and Billed From July 1, 2007, to September 30, 2007, Under Subaward With the International Foundation for Election Systems Through the Consortium for Elections and Political Process Strengthening Under USAID Cooperative Agreement No. 267-A-00-04-00405-00 (E-267-12-001-D)	<ol style="list-style-type: none"> <li data-bbox="799 1058 1442 1192">1. Determine the allowability of \$84,375 in questioned ineligible Monthly Operating Costs—Personnel and collect any disallowed amounts from Edinburgh Risk and Security Management.</li> <li data-bbox="799 1218 1442 1352">2. Determine the allowability of \$64,473 in questioned ineligible Monthly Operating Costs—Other and collect any disallowed amounts from Edinburgh Risk and Security Management.</li> <li data-bbox="799 1377 1442 1512">3. Determine the allowability of \$12,000 in questioned ineligible Other Direct Costs and collect any disallowed amounts from Edinburgh Risk and Security Management.</li> <li data-bbox="799 1537 1442 1633">4. Address with Edinburgh Risk and Security Management the internal control deficiencies related to the accounting system mentioned in the audit report.</li> </ol>



Date	Report*	Recommendation
01/04/12	Independent Financial Audit of International Resources Group Ltd. Report on Contract Costs Incurred and Billed Under USAID Contract No. 517-C-00-04-00106-00, for the Period of October 1, 2006, Through December 31, 2007 (E-267-12-004-D)	1. Determine the allowability and collect, as appropriate, \$879,072 in questioned costs, including any indirect costs, billed by International Resources Group Ltd. under contract no. 517-C-00-04-00106-00 for the period October 1, 2006, through December 31, 2007.
03/01/12	Independent Financial Audit of Cooperative Housing Foundation International Direct Costs Incurred and Billed for the Period of October 1, 2007, Through December 31, 2008, Under Cooperative Agreement No. 267-A-00-06-00507-00 Community Action Program (E-267-12-005-D)	<p>1. Determine the allowability and collect, as appropriate, \$315,813 in questioned costs, including any indirect costs associated with direct costs billed, by Cooperative Housing Foundation International, under cooperative agreement number 267-A-00-06-00507-00, for the period October 1, 2007, through December 31, 2008.</p> <p>2. Determine the allowability and collect, as appropriate, \$12,825 in questioned ineligible costs, including any indirect costs associated with direct costs billed, by Agricultural Cooperative Development International / Volunteers Overseas Cooperative Assistance, under cooperative agreement number 267-A-0-06-00507-00, for the period October 1, 2007, through December 31, 2008.</p> <p>3. Determine the allowability and collect, as appropriate, \$2,615,242 in questioned costs, including any indirect costs associated with direct costs billed, by International Relief and Development and their security subcontractor Sabre international Security, under cooperative agreement number 267-A-00-06-00507-00, for the period October 1, 2007, through December 31, 2008.</p> <p>4. Request supporting documentation to verify the \$12,387,460 of cost share reported by Cooperative Housing Foundation International under cooperative agreement number 267-A-00-06-00507-00, for the period October 1, 2007, through December 31, 2008.</p>
03/22/12	Audit of USAID/Iraq's Electoral Technical Assistance Program ( <a href="#">E-267-12-003-P</a> )	3. Require IFES to work with IHEC to help it perform onsite needs assessments at each of the 19 Governorate Electoral Offices so that the assessment results can be incorporated into strategic and operational plans.

Date	Report*	Recommendation
		5. Require IFES to (1) coordinate with UNAMI and IHEC to identify institutional gaps in writing, (2) determine and document which gaps each organization will work on, and (3) continually coordinate with the United Nations Assistance Mission in Iraq to avoid any duplication of efforts.
		11. Require IFES to provide the data requested during the audit and compare current proposed and budgeted costs with recent actual costs to determine the reasonableness of the proposed costs as well as the effectiveness and efficiency of program funds.

\* Hyperlinks are provided to the OIG performance audits and reviews referenced in this table and the tables in the following two appendices. Hyperlinks are not provided to financial audits in these tables, however, because these reports may include proprietary information or information otherwise privileged and subject to withholding from public release.

## Appendix 2 – Recommendations Pending Final Action for 6 Months

After we have agreed to the course of action USAID managers have proposed to address an OIG recommendation, we track the implementation of the actions. When the Agency confirms these corrective actions, we consider that USAID has taken final action on the recommendation and that it is closed. In some cases, we conduct follow-up audits and reviews to verify that corrective actions were taken and that they have had the intended effect of improving Agency programs and operations.

Final action had been pending for 6 months or longer on the following recommendations as of March 31, 2012. In particular, final action had been pending for 6 months or more on four recommendations related to USAID programs in Iraq. Target action dates that passed without final action are indicated in red font below.

Date	Report	Recommendation	Target Action Date
<b>USAID/Iraq</b>			
11/14/08	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under Cooperative Agreement No. AFP-A-00-03-00002-00, From November 1, 2005, Through March 31, 2007 (E-267-09-003-D )	1. Determine the allowability and collect as appropriate the \$106,377 in questioned ineligible direct costs billed by IRD under Cooperative Agreement No. AFP-A-00-03-00002-00.	12/29/11
06/23/10	Financial Audit of Direct Costs Incurred by Air Serv International Under USAID Grant Number DFD-G-00-04-00192-00, From June 29, 2004, Through December 31, 2008 (E-267-10-003-D)	3. Determine the allowability and collect as appropriate the \$116,660 in questioned unsupported costs over billed by Air Serv International under Grant No. DFD-G-00-04-00192-00.	03/31/12
05/16/11	Audit of USAID/Iraq's Agribusiness Program ( <a href="#">E-267-11-002-P</a> )	3. Require its contracting officer's technical representatives to provide activity managers with copies of the applicable sections of contracts and agreements, such as the scope of work, and required deliverables to improve their ability to measure progress against expected results.	04/30/12

Date	Report	Recommendation	Target Action Date
		9. Make a complete inventory of grants awarded by the contractor from program inception, review grant files to ensure that documentation is adequate to support required procurement and monitoring requirements, and question and collect amounts for those grants not adequately supported.	04/30/12

## Appendix 3 – Audited Amounts, Questioned Costs, and Funds Recommended to Be Put to Better Use

Financial audits examine designated funds over a given period of time. The dollar value of the funds audited, regardless of whether they are defined in terms of costs, expenditures, or revenues, is the “amount audited.”<sup>2</sup> As you can see in the following table, OIG has presided over financial audits of more than \$5 billion in USAID funds since FY 2003.

Financial audits, as well as performance audits and reviews, sometimes identify questioned costs and recommend funds to be put to better use. Questioned costs are costs determined not to be allowable, allocable, or reasonable, or costs for which auditors cannot make a determination because required documentation is not available for their review. USAID contracting or agreement officers make final determinations on identified questioned costs and seek reimbursement for any “sustained” questioned costs. Funds recommended to be put to better use are funds that could be used more efficiently if managers take action to implement OIG recommendations. When Agency managers agree to implement OIG recommendations to put funds to better use, the Agency is regarded as having “concurred” that the funds could be put to better use.

The following table provides information on dollars audited during the course of financial audits. It also lists all financial audits, performance audits, and reviews that identified questioned costs or funds recommended to be put to better use since FY 2003. This information is presented alongside Agency determinations regarding these funds (i.e., determinations to sustain questioned costs or concur with that funds could be put to better use. The corresponding audit reports are presented in chronological order, with those most recently issued appearing first.

Date	Report Title and Number				
	Amount Audited (\$)	Questioned Costs	Amount Sustained	Funds to Be Put to Better Use	Amount Concurred
03/01/12	Independent Financial Audit of Cooperative Housing Foundation International Direct Costs Incurred and Billed for the Period October 1, 2007, Through December 31, 2008, Under Cooperative Agreement No. 267-A-00-06-00507-00, Community Action Program II (E-267-12-005-D)				
	98,300,126	15,331,340	–	–	–
01/04/12	Independent Financial Audit of International Resources Group Ltd. Report on Contract Costs Incurred and Billed Under USAID Contract No. 517-C-00-04-00106-00, for the Period October 1, 2006, Through December 31, 2007 (E-267-12-004-D)				
	7,433,799	879,072	–	–	–

<sup>2</sup> Because performance audits, evaluations, and reviews do not apply the same procedures as financial audits, we do not compute an “amount audited” for that work.

Date	Report Title and Number				
	Amount Audited (\$)	Questioned Costs	Amount Sustained	Funds to Be Put to Better Use	Amount Concurred
12/05/11	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Mercy Corps Under Community Action Program III, USAID/Iraq Cooperative Agreement No. 267-A-00-08-00505-00, for the Period October 1, 2008, to September 30, 2010 (E-267-12-003-N)				
	24,472,058	-	-	-	-
11/29/11	Independent Financial Audit of International Foundation for Election Systems (IFES) Direct Costs Incurred and Costs Billed From July 1, 2007, to June 30, 2009, Under Subawards With IFES Through the Consortium for Elections and Political Process Strengthening Under Its USAID Cooperative Agreement (E-267-12-003-D)				
	24,319,005	-	-	-	-
11/20/11	Independent Financial Audit of Development Alternatives Inc. Report on Costs Incurred and Billed Under USAID Contract No. 267-C-00-07-00505-00, for the Period September 28, 2007, Through September 30, 2008 (E-267-12-002-D)				
	28,509,646	948	948	-	-
11/17/11	Independent Financial Audit of Edinburgh Risk and Security Management Limited's Report on Audit of Costs Incurred and Billed From July 1, 2007, to September 30, 2007, Under Subaward With the International Foundation for Election Systems Through the Consortium for Elections and Political Process Strengthening Under USAID Cooperative Agreement No. 267-A-00-04-00405-00 (E-267-12-001-D)				
	1,541,134	160,848	-	-	-
11/15/11	Audit of USAID/Iraq's Community Action Program Activities Implemented by International Relief and Development (E-267-12-001-P)				
	N/A	25,560	-	-	-
10/16/11	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by CHF International, Under USAID Cooperative Agreement No. 267-A-00-08-00503-00, Community Action Program, for the Period October 1, 2008, to September 30, 2010 (E-267-12-002-N)				
	19,448,375	-	-	-	-
10/06/11	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Cardno Emerging Market Group Under the Health Promotion Program in Iraq, USAID/Iraq Task Order No. 267-GHS-I-03-07-00016, for the Period September 30, 2009, to October 31, 2010 (E-267-12-001-N)				
	298,642	16,020	11,600	-	-
09/12/11	Independent Financial Audit of International Resources Group Ltd. Report on Costs Incurred and Billed Under USAID Contract No. 517-C-00-04-00106-00 for the Period January 1, 2008, Through February 28, 2009 (E-267-11-004-D)				
	5,853,973	-	-	-	-

Date	Report Title and Number				
	Amount Audited (\$)	Questioned Costs	Amount Sustained	Funds to Be Put to Better Use	Amount Concurred
06/29/11	Independent Financial Audit of International Business and Technical Consultants Inc. Report on Costs Incurred and Billed Under USAID Contract No. 267-C-00-05-00508-00, for the Period January 1, 2008, Through December 31, 2008 (E-267-11-003-D)				
	4,753,419	67,685	1,196	-	-
05/16/11	Audit of USAID/Iraq's Agribusiness Program ( <a href="#">E-267-11-002-P</a> )				
	N/A	23,049,940	11,200	-	-
05/16/11	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by AECOM International Development Under the Iraq Legislative Strengthening Program, USAID/Iraq Task Order No. 263-I-03-06-00015-00, for the Period October 1, 2008, to September 30, 2010 (E-267-11-002-N)				
	2,387,975	-	-	-	-
03/16/11	Closeout Financial Audit of the Fund Accountability Statement of USAID Resources Managed by International Relief and Development Inc. Under Cooperative Agreement No. 267-A-00-06-00503-00, Community Stabilization Program, for the Period October 1, 2008, to October 31, 2009 (E-267-11-001-N)				
	133,509,611	18,613,798	483,782	-	-
12/10/10	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. 267-C-00-05-00505-00, for the Period January 1, 2008, Through December 31, 2008 (E-267-11-002-D)				
	99,735,645	109,017	43,880	-	-
11/22/10	Audit of USAID/Iraq's Payroll Payments to Foreign Service Nationals, Third Country Nationals, and U.S. Personal Service Contractors ( <a href="#">E-267-11-001-P</a> )				
	N/A	670	670	-	-
11/07/10	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. 267-A-00-06-00503-00, for the Period October 1, 2007, Through September 30, 2008 (E-267-11-001-D)				
	341,760,396	40,043,349	2,575,095	-	-
06/23/10	Financial Audit of Direct Costs Incurred by Air Serv International Under USAID Grant No. DFD-G-00-04-00192-00 (E-267-10-003-D)				
	22,753,106	181,954	181,954	-	-
03/31/10	Audit of USAID's Internally Displaced Persons Activities in Iraq ( <a href="#">E-267-10-001-P</a> )				
	N/A	766,490	45,260	-	-

<b>Date</b>	<b>Report Title and Number</b>				
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concluded</b>
11/09/09	Financial Audit of Billed Amounts by Gulf Catering Company Under USAID Contract No. 267-C-00-05-00514-00, From October 1, 2005, Through October 31, 2008 (E-267-10-002-D)				
	3,074,309	314,907	12,353	-	-
10/29/09	Financial Audit of Direct Costs Incurred and Costs Billed by the International Foundation for Electoral Systems Under USAID Cooperative Agreement Nos. 267-A-00-04-00405-00, From October 1, 2005, Through June 30, 2007; AFP-A-00-04-00014-00, From July 9, 2004, Through June 30, 2006; and REE-A-00-04-00050-00, From July 26, 2004, Through July 31, 2006 (E-267-10-001-D)				
	32,534,090	1,118,016	95,379	-	-
08/03/09	Financial Audit of Costs and Payments Made to Business Systems House by Research Triangle Institute for the Period March 23, 2003, to September 30, 2007 (E-267-09-017-D)				
	15,529,384	15,529,882	6,216,018	-	-
07/20/09	Financial Audit on Costs Verified for BearingPoint Inc. Under USAID Contract No. 267-C-00-04-00405-00, for the Period October 1, 2007, Through May 15, 2009 (E-267-09-016-D)				
	69,707,089	73,362,868	6,632	-	-
06/25/09	Financial Audit of Direct Costs Incurred by Research Triangle Institute Under Contract No. 267-C-00-05-00505-00, From January 1, 2007, Through December 31, 2007 (E-267-09-013-D)				
	73,546,102	847,709	87,037	-	-
06/25/09	Financial Audit of Costs Incurred and Billed by International Business and Technical Consultants Inc. Under USAID Contract No. 267-C-00-05-00508-00, for the Period January 1, 2007, Through December 31, 2007 (E-267-09-014-D)				
	3,894,132	-	-	-	-
06/02/09	Financial Audit of Costs Recorded by Sabre International Security Under USAID Cooperative Agreement No. 267-A-00-06-00507-00, for the Period of September 30, 2006, Through September 30, 2007; and USAID Agreement No. 267-A-00-06-00503-00, for the Period May 29, 2006, Through September 30, 2007 (E-267-09-012-D)				
	17,809,903	14,077,122	296,560	-	-
05/28/09	Financial Audit of Direct Costs Incurred and Billed by CHF International Under USAID Agreement No. AFP-A-00-03-00004-00 (ICAP I), for August 1, 2005, Through April 30, 2007, and USAID Agreement No. 267-A-00-06-00507-00 (ICAP II), for September 30, 2006, Through September 30, 2007 (E-267-09-011-D)				
	64,233,050	1,648,253	35,724	-	-



Date	Report Title and Number				
	Amount Audited (\$)	Questioned Costs	Amount Sustained	Funds to Be Put to Better Use	Amount Concurred
03/08/09	Financial Audit of Costs Incurred and Billed by Louis Berger Group Inc. Under Contract No. 267-C-00-07-00500-00, for the Period May 14, 2007, to May 13, 2008 (E-267-09-008-D)				
	18,718,246	40,965	17,599	-	-
01/28/09	Financial Audit of Costs Incurred and Billed by Save the Children Federation Inc. Under Cooperative Agreement No. AFP-A-00-03-00005-00, for the Period August 1, 2004, to April 1, 2006 (E-267-09-007-D)				
	25,677,841	50,057	37,225	-	-
01/27/09	Financial Audit of the Costs Incurred and Billed by Development Alternatives Inc. Under USAID Contract No. RAN-C-00-04-00002-00, for the Period July 1, 2006, Through December 31, 2006 (E-267-09-006-D)				
	4,166,871	198,734	-	-	-
11/14/08	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. AFP-A-OO-03-00002-00, for the Period November 1, 2005, Through March 31, 2007 (E-267-09-003-D)				
	32,049,797	110,033	106,377	-	-
11/14/08	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. 267-A-00-06-00503-00, for the Period May 29, 2006, Through September 30, 2007 (E-267-09-001-D)				
	138,717,704	211,858	26,042	-	-
11/14/08	Financial Audit of Costs Incurred and Billed by Management Systems International Under USAID Contract No. DFD-I-01-05-00221-00, for the Period July 27, 2006, Through September 30, 2007 (E-267-09-004-D)				
	36,723,963	362,759	10,739	-	-
11/14/08	Financial Audit of Costs Incurred and Billed by the Services Group Inc. Under Contract No. 267-C-00-04-00435-00, for the Period October 1, 2006, Through September 30, 2007 (E-267-09-005-D)				
	4,687,302	3,547	3,547	-	-
09/30/08	Audit of USAID/Iraq's Agribusiness Program ( <a href="#">E-267-08-006-P</a> )				
	N/A	-	-	6,000,000	6,000,000
08/12/08	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. AFP-A-OO-03-00002-00 for the Period November 1, 2005, Through March 31, 2007 (E-267-08-014-D)				
	29,687,291	45,080	45,080	-	-

Date	Report Title and Number				
	Amount Audited (\$)	Questioned Costs	Amount Sustained	Funds to Be Put to Better Use	Amount Concurred
07/06/08	Financial Audit of the Subcontract Costs Submitted by Sallyport Global Services Ltd. for Security Services and Life Support Services Under USAID Prime Contract No. 267-C-00-04-00435-00 With Louis Berger Group Inc. for the Period October 1, 2006, Through September 30, 2007 (E-267-08-013-D)				
	9,127,387	360	360	–	–
06/24/08	Audit of USAID/Iraq's Management of Its Official Vehicle Fleet ( <a href="#">E-267-08-003-P</a> )				
	N/A	–	–	1,480,648	1,480,648
05/27/08	Financial Audit of Costs Incurred by Louis Berger Group Inc. Under Contract No. 2670C-00-04-00435-00, From October 1, 2006, Through September 30, 2007 (E-267-08-012-D)				
	14,868,026	–	–	–	–
05/20/08	Financial Audit of Costs Incurred by Mercy Corps Under USAID Cooperative Agreement No. AFP-A-00-03-00001-00, From August 1, 2007, Through March 31, 2007 (E-267-08-011-D)				
	44,249,994	4,749,842	–	–	–
05/13/08	Financial Audit of Costs Incurred and Billed by Agricultural Cooperative Development International / Volunteers Overseas Cooperative Assistance, Under Cooperative Agreement No. AFP-A-00-03-00003-00, From August 1, 2004, to March 21, 2007 (E-267-08-010-D)				
	38,562,534	39,236	–	–	–
04/15/08	Financial Audit of Costs Incurred and Billed by BearingPoint Inc. Under Contract No. 267-C-00-04-00405-00, for the Period October 1, 2006, Through September 30, 2007 (E-267-08-009-D)				
	42,472,368	36,181	16,003	–	–
03/18/08	Audit of USAID/Iraq's Community Stabilization Program ( <a href="#">E-267-08-001-P</a> )				
	N/A	39,821	5,140	8,541,076	3,634,272
03/06/08	Financial Audit of Costs Incurred and Billed by International Business and Technical Consultants Inc. Under Contract No. 267-C-00-05-00508-00, From January 1, 2006, Through December 31, 2006 (E-267-08-008-D)				
	4,033,466	1,188	1,188	–	–
02/24/08	Financial Audit of Costs Incurred and Billed by IntraHealth International Inc. Under its Subcontract No. 15-330-0208954 With Research Triangle Institute Under Contract No. GHS-I-04-03-00028-00, for the Period April 26, 2005, Through December 31, 2006 (E-267-08-007-D)				
	1,204,745	–	–	–	–

<b>Date</b>	<b>Report Title and Number</b>				
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
02/12/08	Financial Audit of Costs Incurred and Billed by Bechtel National Inc. Under Contract Nos. EEE-C-00-03-00018-00 (Phase I) and SPU-C-00-04-00001-00 (Phase II), From November 1, 2006, to September 30, 2007 (E-267-08-006-D)				
	44,632,750	71,968	71,968	–	–
02/04/08	Financial Audit of Costs Incurred and Billed by Creative Associates International Inc. Under Contract No. EPP-C-00-04-00004-00, From July 1, 2005, Through February 28, 2007 (E-267-08-004-D)				
	31,209,197	166,518	166,518	–	–
02/04/08	Financial Audit of Costs Incurred and Billed by Management Systems International Under USAID Contract No. AEP I-00-00-00024-00, Task No. 08, From June 26, 2003, Through May 31, 2005 (E-267-08-005-D)				
	5,214,033	95,247	60,034	–	–
01/23/08	Financial Audit of Costs Incurred and Billed by America's Development Foundation Under Contract No. GEW-C-00-04-00001-00, From October 1, 2006, Through June 30, 2007 (E-267-08-003-D)				
	14,145,617	32,000	–	–	–
12/12/07	Financial Audit of Costs Incurred and Billed by Sallyport Global Services Ltd. Under its Subcontracts With the Louis Berger Group Inc. Under USAID Contract Nos. 267-C-00-04-00417-00 for the Period September 27, 2004, Through September 30, 2005, and 267-C-00-04-00435-00 for the Period August 1, 2005, Through March 31, 2007 (E-267-08-002-D)				
	32,371,474	–	–	–	–
10/04/07	Financial Audit of Direct Costs Incurred and Billed by Research Triangle Institute Under Contract No. GHS-I-04-03-00028-00, From April 26, 2005, to December 31, 2006 (E-267-08-001-D)				
	14,510,148	38,082	34,887	–	–
09/20/07	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under Contract No. 267-C-00-05-00505-00, From January 1, 2006, to December 31, 2006 (E-267-07-024-D)				
	42,332,303	139,719	88,495	–	–
09/12/07	Financial Audit of Costs Incurred and Billed by the National Democratic Institute for International Affairs Under Cooperative Agreement No. AFP-A-00-04-00014-00, From July 9, 2004, to June 30, 2006 (E-267-07-022-D)				
	20,728,350	–	–	–	–

<b>Date</b>		<b>Report Title and Number</b>			
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
09/12/07	Financial Audit of Costs Incurred and Billed by the International Republican Institute Under Cooperative Agreement No. REE-A-00-04-00050-00, From July 26, 2004, Through July 31, 2006 (E-267-07-023-D)				
	12,267,907	-	-	-	-
09/10/07	Financial Audit of Costs Incurred and Billed by Louis Berger Group Inc. Under Contract No. 267-C-00-04-00417-00, for the Period September 27, 2004, Through September 30, 2005 (E-267-07-021-D)				
	12,129,022	157,791	156,898	-	-
08/16/07	Financial Audit of Costs Incurred and Billed by Louis Berger Group Inc. Under Contract No. 267-C-00-04-00435-00, for the Period August 1, 2004, Through September 30, 2006 (E-267-07-020-D)				
	49,309,032	2,916,731	373,108	-	-
08/12/07	Financial Audit of Costs Incurred and Billed by the Volunteers for Economic Growth Alliance Under USAID Associate Cooperative Agreement No. EGA-A-00-04-00002-00, for the Period July 7, 2004, Through January 6, 2006 (E-267-07-019-D)				
	12,089,702	113,347	58,311	-	-
08/02/07	Financial Audit of Costs Incurred and Billed by Development Alternatives Inc. Under USAID Contract No. RAN-C-00-04-00002-00, for the Period July 1, 2005, Through November 30, 2006 (E-267-07-018-D)				
	76,483,598	41,588	41,588	-	-
06/19/07	Financial Audit of Costs Incurred and Billed by the International Republican Institute Under Cooperative Agreement No. AFP-A-00-04-00014-00, for the Period November 1, 2005, Through June 30, 2006 (E-267-07-017-D)				
	9,072,896	-	-	-	-
06/14/07	Financial Audit of Costs Incurred and Billed by Abt Associates Inc. Under USAID Contract No. RAN-C-00-03-00010-00, for September 25, 2004, Through November 30, 2004 (E-267-07-016-D)				
	590,592	-	-	-	-
06/12/07	Financial Audit of Costs Billed by Kroll Government Services Inc. Under Subcontract No. AID 2004-T-00405-000-0058, From May 2006 to September 2006 (E-267-07-015-D)				
	23,075,833	-	-	-	-
06/10/07	Financial Audit of Costs Incurred and Billed by the National Democratic Institute of International Affairs, Under Cooperative Agreement No. REE-A-00-04-00050-00, From November 1, 2005, to July 31, 2006 (E-267-07-014-D)				
	16,669,320	-	-	-	-

Date	Report Title and Number				
	Amount Audited (\$)	Questioned Costs	Amount Sustained	Funds to Be Put to Better Use	Amount Concurred
05/10/07	Financial Audit of Public Vouchers Submitted by International Resources Group Ltd. From November 1, 2004, to September 30, 2006 (E-267-07-013-D)				
	22,513,909	45,310	-	-	-
04/24/07	Financial Audit of Direct Costs Incurred and Billed by America's Development Foundation Under USAID Contract No. GEW-C-00-04-00001-00, From July 1, 2005, to September 30, 2006 (E-267-07-012-D)				
	26,812,920	-	-	-	-
04/03/07	Financial Audit of Costs Incurred and Billed Under USAID Contract No. 267-C-00-04-00405-00 With Bearing Point Inc. for the Period August 1, 2005, Through September 30, 2006 (E-267-07-011-D)				
	57,203,434	49,630	49,630	-	-
03/27/07	Financial Audit of Costs Incurred and Billed by the International Foundation for Election Systems Under Cooperative Agreement No. 267-A-00-04-00405-00, From September 1, 2004, Through September 30, 2005 (E-267-07-010-D)				
	22,364,979	3,258,823	1,835,795	-	-
03/15/07	Financial Audit of Costs Incurred and Billed by Bechtel National Inc. Under Contract No. EEE-C-00-03-00018-00, for the Period October 1, 2005, Through February 28, 2006, and Contract No. SPU-C-00-04-00001-00, for the Period October 1, 2005, Through October 31, 2006 (E-267-07-009-D)				
	483,989,062	104,623	104,623	-	-
01/03/07	Financial Audit of Costs Incurred and Billed by the Research Foundation of the State University of New York Under its Cooperative Subagreement No. 04-04465-IRA.0-408 With National Democratic Institute Under USAID Cooperative Agreement No. REE-A-00-04-00050-00, for the Period July 26, 2004, Through December 31, 2005 (E-267-07-008-D)				
	3,219,705	-	-	-	-
12/18/06	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under Contract No. 267-C-00-05-00505-00, for the Period May 9, 2005, Through December 31, 2005 (E-267-07-007-D)				
	15,701,776	68,475	14,190	-	-
11/06/06	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under Cooperative Agreement No. AFP-A-00-03-00002-00, From August 1, 2004, Through October 31, 2005 (E-267-07-005-D)				
	17,915,466	71,128	54,002	-	-

<b>Date</b>		<b>Report Title and Number</b>			
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
11/06/06	Financial Audit of Costs Incurred and Billed by the National Democratic Institute of International Affairs, Under Cooperative Agreement No. REE-A-00-04-00050-00, From July 26, 2004, to October 31, 2005 (E-267-07-006-D)				
	18,195,499	-	-	-	-
10/25/06	Financial Audit of Billed Costs by SkyLink Air and Logistics Support Inc. Under USAID Contract No. DFD-C-00-03-00026-00, for the Period October 1, 2004, Through January 31, 2005, and Determination on the Allowability of Previously Questioned Serco Inc. Costs (E-267-07-004-D)				
	2,774,068	55,255	55,255	-	-
10/01/06	Financial Audit of Direct Costs Incurred and Billed by the International Republican Institute Through the Consortium for Elections and Political Process Strengthening Under USAID Agreement No. AFP-A-00-04-00014-00, for the Period July 9, 2004, Through October 1, 2005 (E-267-07-001-D)				
	23,894,925	-	-	-	-
09/18/06	Financial Audit of Direct Costs Incurred by Bechtel National Inc. Under Iraq Infrastructure Reconstruction Phase I and II Contracts No. EEE-C-00-03-00018-00 and No. SPU-C-00-04-00001-00, for the Period October 1, 2004, Through September 30, 2005 (E-267-06-017-D)				
	684,263,856	321,854	207,229	-	-
08/14/06	Financial Audit of Costs Incurred by Crown Agents Consultancy Inc. Under Subcontract No. I100-003 With International Resources Group Inc. Under Contract No. EMT-C-00-03-00007-00 and Contract No. 517-C-00-04-00106-00, for the Period November 1, 2004, Through December 31, 2004 (E-267-06-016-D)				
	2,120,465	48,359	-	-	-
07/27/06	Financial Audit of Costs Incurred by International Business and Technical Consultants Inc. Under Contract No. 267-C-0500508-00, for the Period May 31, 2005, Through December 31, 2005 (E-267-06-015-D)				
	3,372,384	7,235	7,235	-	-
07/06/06	Financial Audit of Costs Incurred by BearingPoint Inc. Under Contract No. 267-C-00-04-00405, From September 4, 2004, to July 31, 2005 (E-267-06-014-D)				
	37,367,611	1,695,484	1,017,536	-	-
07/03/06	Financial Audit of Costs Incurred by Creative Associates International Inc. Under Contract No. EPP-C-00-04-00004-00, From July 1, 2004, Through June 30, 2005 (E-267-06-013-D)				
	17,479,711	1,314	1,314	-	-

<b>Date</b>	<b>Report Title and Number</b>				
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
07/02/06	Financial Audit of Invoices Submitted on Kroll Government Services Inc. Under Subcontract No. AID-2004-T-00043-000-0021, From February 2004 to September 2004 (E-267-06-012-D)				
	1,351,643	-	-	-	-
06/23/06	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. EDG-C-00-03-00010-00 for the Period October 1, 2004, Through July 31, 2005 (E-267-06-011-D)				
	37,697,918	8,141,150	189,203	-	-
06/15/06	Financial Audit of Costs Billed by Research Triangle Institute Under Contract No. EDG-C-00-03-00010-00, for the Period March 26, 2004, Through September 30, 2004 (E-267-06-010-D)				
	8,751,175	8,715,875	406,700	-	-
06/06/06	Financial Audit of Costs Incurred by Cooperative Housing Federation International Under Cooperative Agreement No. AFP-A-00-03-00004-00, From August 1, 2004, to July 31, 2005 (E-267-06-009-D)				
	16,015,713	59,418	28,499	-	-
05/18/06	Financial Audit of Costs Incurred by International Relief and Development Inc. Under USAID Cooperative Agreement No. AFP-A-00-03-00002, From May 16, 2003, Through July 31, 2004 (E-267-06-008-D)				
	11,627,091	1,018,326	15,319	-	-
04/23/06	Financial Audit of Costs Incurred by Development Alternatives Inc. Under Contract No. RAN-C-00-04-00002-00, From October 15, 2004, Through June 30, 2005 (E-267-06-007-D)				
	18,505,566	7,403	6,829	-	-
02/28/06	Financial Audit of System for Request for Equitable Adjustment Procedures by Bechtel National Inc. Under USAID Contract No. EEE-C-00-03-00018-00 and SPU-C-00-04-00001-00 (E-267-06-002-D)				
	25,262,605	-	-	-	-
02/22/06	Financial Audit of Costs Incurred by Louis Berger Group Inc. Under Contract No. 267-C-00-04-0435-00, From October 1, 2004, to July 31, 2005 (E-267-06-006-D)				
	15,273,075	5,094	5,094	-	-
02/12/06	Financial Audit of Costs Incurred and Billed by America's Development Foundation Under USAID Contract No. GEW-C-00-04-00001, for the Period August 16, 2004, to June 30, 2005 (E-267-06-005-D)				
	12,479,675	100,145	-	-	-

<b>Date</b>	<b>Report Title and Number</b>				
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
02/01/06	Financial Audit of Costs Incurred by CHF International Under USAID Cooperative Agreement No. AFP-A-00-03-00004, From May 16, 2003, Through July 31, 2004 (E-267-06-004-D)				
	14,681,152	284,569	46,362	-	-
09/23/05	Audit of Material and Services Procured by Bechtel National Inc. Under Contract No. EEE-C-00-03-00018-00 and SPU-C-00-04-00001-00, Between January and February 2005 (E-267-05-019-D)				
	189,100,000	-	-	-	-
09/22/05	Financial Audit of Costs Incurred by Save the Children Federation Inc. Under USAID Cooperative Agreement No. AFP-A-00-03-00005, From May 16, 2003, Through July 31, 2004 (E-267-05-018-D)				
	12,093,435	-	-	-	-
09/22/05	Financial Audit of Costs Incurred by Siemens Westinghouse Under Subcontract No. 24910-30N-ESL- MG00-001 and Subcontract No. 24910-30B-ESD-MGSO-013, From Inception Until September 30, 2004 (E-267-05-020-D)				
	7,823,102	-	-	-	-
06/27/05	Financial Audit of Costs Incurred and Billed by Abt Associates Inc. From April 1, 2004, Through September 24, 2004, Under Contract No. RAN-C-00-03-00010-00 (E-267-05-016-D)				
	7,212,265	12,749	12,749	-	-
06/27/05	Financial Audit of SkyLink Air and Logistic Support Inc. Costs for the Period March 1, 2004, Through September 30, 2004, Under USAID Contract No. DFD-C-00-03-00026-00 (E-267-05-017-D)				
	10,358,264	301,218	277,484	-	-
06/16/05	Financial Audit of Costs Incurred and Billed by the International Resources Group From April 1, 2004, Through May 4, 2004, Under Contract No. EMT-C-00-03-00007, and From May 4, 2004, Through October 31, 2004, Under Contract No. 517-C-00-04-00106-00 (E-267-05-014-D)				
	21,061,361	-	-	-	-
06/16/05	Financial Audit of Costs Incurred by Bechtel National Inc. From March 1, 2004, to September 30, 2004, Under Contract No. EEE-C-00-03-00018-00, and From January 5, 2004, to September 30, 2004, Under Contract No. SPU-C-00-04-00001-00 (E-267-05-015-D)				
	349,513,595	118,417	118,417	-	-
06/14/05	Financial Audit of Costs Incurred and Billed to USAID by BearingPoint Inc. Under USAID Contract No. RAN-C-00-03-00043-00, From April 1, 2004, Through September 30, 2004 (E-267-05-013-D)				
	38,447,166	13,331,840	-	-	-



<b>Date</b>	<b>Report Title and Number</b>				
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
05/17/05	Financial Audit of Costs Billed by Creative Associates International Inc. Under Contract No. EDG-C-00-03-00011-00, From March 1, 2004, Through August 31, 2004 (E-267-05-012-D)				
	7,940,613	36,921	36,921	-	-
05/15/05	Financial Audit of Costs Billed by Research Triangle Institute Under Contract No. EDG-C-00-03-00010-00, for the Period March 26, 2004, Through September 30, 2004 (E-267-05-011-D)				
	57,989,243	417,522	415,432	-	-
04/21/05	Financial Audit of Costs Incurred by Agricultural Cooperative Development International / Volunteers Overseas Cooperative Assistance Under USAID Cooperative Agreement No. AFP-A-00-03-00003-00, From May 16, 2003, Through July 31, 2004 (E-267-05-009-D)				
	11,034,825	8,609	-	-	-
03/22/05	Financial Audit of Costs Incurred by Mercy Corps Under USAID Cooperative Agreement No. AFP-A-00-03-00001-00, From May 16, 2003, Through July 31, 2004 (E-267-05-008-D)				
	12,346,972	-	-	-	-
03/17/05	Financial Audit of Costs Incurred and Billed to USAID by BearingPoint Inc. Under Contract No. RAN-C-00-03-00043-00 from December 1, 2003, to March 31, 2004 (E-266-04-043-D)				
	27,540,524	5,117,424	-	-	-
03/01/05	Financial Audit of Costs Billed on Development Alternatives Inc. Prime Contract Nos. HDA-I-00-03-00061-00, From January 1, 2004, Through April 5, 2004, and DOT-I-00-03-00004-00, From February 5, 2004, to August 31, 2004 (E-267-05-007-D)				
	57,800,375	9,475	9,475	-	-
02/27/05	Financial Audit of Costs Billed Under Parsons Infrastructure and Technology Group Subcontract No. 24964-000-ESU-W000-001, From January 12, 2004, Through September 24, 2004 (E-267-05-006-D)				
	7,388,916	139,867	139,867	-	-
02/19/05	Financial Audit of Incurred Costs Submitted on Voucher Nos. 8 Through 12 for Contract No. TRN-C-00-03-00054-00 With Stevedoring Services of America (E-267-05-005-D)				
	4,900,697	312,041	97,079	-	-
02/10/05	Financial Audit of Costs Incurred Under Subcontracts 24910-TSC-003 and 24910-GSC-005 (Bechtel National Inc. Is Prime and Armor Group Services Limited is the Subcontractor), From May 1, 2003, Through September 30, 2004 (E-267-05-004-D)				
	31,083,699	13,015	-	-	-

<b>Date</b>	<b>Report Title and Number</b>				
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
10/21/04	Financial Audit of Costs Incurred and Billed to USAID by International Resources Group Under Contract No. EMT-C-00-03-00007, From September 1, 2003, to March 31, 2004 (E-267-05-001-D)				
	28,138,806	-	-	-	-
09/04/04	Financial Audit of Incurred Direct Costs Under Iraq Infrastructure Reconstruction by Bechtel National Inc. Under Contract EEE-C-00-03-00018-00, From September 1, 2003, Through February 29, 2004 (E-266-04-044-D)				
	239,157,315	1,793,351	390,145	-	-
08/09/04	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. EDG-C-00-03-00010-00, From December 1, 2003, Through March 25, 2004 (E-266-04-042-D)				
	100,963,881	511,582	368,203	-	-
07/19/04	Financial Audit Report on Review of Billed Costs by SkyLink Air and Logistic Support From November 1, 2003, to February 29, 2004, Under Contract DFD-C-00-03-00026-00 (E-266-04-040-D)				
	8,556,787	49,372	49,372	-	-
06/30/04	Financial Audit Report on Review of Costs Incurred and Billed by SSA Marine on Voucher Nos. 3 Through 7 Under Contract No. TRN-C-00-03-00054-00 (E-266-04-039-D)				
	6,807,643	1,131,456	33,519	-	-
06/20/04	Report on Audit of Costs Incurred by Abt Associates Inc. From October 25, 2003, Through March 26, 2004, Under USAID Contract No. RAN-C-00-03-00010-00 (E-266-04-038-D)				
	13,414,124	120,150	7,726	-	-
05/27/04	Financial Audit of Costs Incurred and Billed by Creative Associates International Inc.'s Under USAID Contract No. EDG-C-00-03-00011-00, for the Period November 1, 2003, Through February 28, 2004 (E-266-04-036-D)				
	17,457,385	45,314	45,314	-	-
04/12/04	Financial Audit of Costs Incurred and Billed by Development Alternatives Inc. Under USAID Prime Contract No. HDA-I-00-03-00061-00, and Subcontract No. 3825-100-03S-001, for the Period January 6, 2003, to December 31, 2003 (E-266-04-034-D)				
	27,377,961	96,275	-	-	-
03/24/04	Financial Audit of Costs Incurred and Billed by BearingPoint Inc. Under USAID Contract RAN-C-00-03-00043-00, From July 18, 2003, Through November 30, 2003 (E-266-04-033-D)				
	7,892,736	65,224	48,603	-	-

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	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concluded</b>
03/10/04	Financial Audit of Costs Incurred and Billed by Management Systems International Under USAID Contract AEP I-00-00-00024-00, From June 25, 2003, Through January 30, 2004 (E-266-04-031-D)				
	1,938,500	-	-	-	-
03/10/04	Financial Audit of Costs Incurred and Billed by the International Resources Group Under USAID Contract No. EMT-C-00-03-00007, From February 5, 2003, Through August 31, 2003 (E-266-04-032-D)				
	9,842,782	134,084	821	-	-
03/07/04	Report on the Evaluation of Research Triangle Institute's Compliance With Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID Contract No. EDG-C-00-03-00010-00 (E-266-04-030-D)				
	N/A	25,353	25,353	-	-
03/01/04	Report on Evaluation of Abt Associates Inc.'s Usage and Controls of Materials and Equipment Procured Under USAID Contract No. RAN-C-00-03-00010-00 (E-266-04-029-D)				
	477,944	10,282	-	-	-
02/28/04	Financial Audit of Costs Incurred and Billed by Creative Associates International Inc. Under USAID Contract No. EDG-C-00-03-00011-00, From April 11, 2003, Through October 31, 2003 (E-266-04-028-D)				
	30,403,887	11,606	11,606	-	-
02/26/04	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. EDG-C-00-03-00010-00, From March 26, 2003, Through November 30, 2003 (E-266-04-026-D)				
	32,660,570	28,000	28,000	-	-
02/26/04	Report on the Audit of Research Triangle Institute's Usage and Controls of Materials and Services Procured Under USAID Contract No. EDG-C-00-03-00010-00 (E-266-04-027-D)				
	12,669,538	12,669,538	-	-	-
02/15/04	Financial Audit of Costs Incurred and Billed by Abt Associates Inc. Under USAID Contract No. RAN-C-00-03-00010-00, From July 18, 2003, Through October 24, 2003 (E-266-04-022-D)				
	3,702,739	161,008	9,199	-	-
02/14/04	Financial Audit Report on International Resources Group's Usage and Controls of Materials and Services Procured Under USAID Contract No. EMT-C-00-03-00007 (E-266-04-020-D)				
	2,457,150	41,332	26,144	-	-

<b>Date</b>		<b>Report Title and Number</b>			
	<b>Amount Audited (\$)</b>	<b>Questioned Costs</b>	<b>Amount Sustained</b>	<b>Funds to Be Put to Better Use</b>	<b>Amount Concurred</b>
02/12/04	Financial Audit of Costs Incurred by Bechtel National Inc. Under USAID's Iraq Infrastructure Reconstruction Contract EEE-C-00-03-00018-00, From April 17, 2003, (Inception of the Contract) to August 31, 2003 (E-266-04-016-D)				
	48,710,691	-	-	-	-
02/12/04	Financial Audit Report on Review of Costs Incurred and Billed by SSA Marine Under USAID Contract TRN-C-00-03-00054-00, as of August 12, 2003 (E-266-04-019-D)				
	1,559,153	44,334	11,275	-	-
02/09/04	Financial Audit Report on SkyLink Air & Logistical Support Inc.'s Usage and Controls of Materials and Services Procured Under USAID Contract No. DFD-C-00-03-00026-00 (E-266-04-013-D)				
	369,226	-	-	-	-
01/14/04	Financial Audit of Costs Incurred and Billed by SkyLink Air and Logistic Support Inc. Under USAID Contract DFD-C-00-03-00026-00, From March 21, 2003, Through October 31, 2003 (E-266-04-011-D)				
	3,397,664	81,834	74,151	-	-
<b>Iraq Total</b>					
	<b>5,012,036,184</b>	<b>278,858,370</b>	<b>18,283,786</b>	<b>16,021,724</b>	<b>11,114,920</b>

## Appendix 4 – Completed Audit Reports

The following table provides a listing of OIG audits by the fiscal year in which they were issued. For purposes of this report, the term “financial audit” refers to financial audits, DCAA audits and evaluations, and OIG quality assurance reviews. As it is used in this report, the term “performance audit and review”, in turn, refers to other audits, reviews, risk assessments, and survey reports.

Date	Number	Title
<b>FY 2012</b>		
03/22/12	<a href="#">E-267-12-003-P</a>	Audit of USAID/Iraq's Electoral Technical Assistance Program
03/21/12	<a href="#">E-267-12-002-P</a>	Audit of the Sustainability of USAID/Iraq-Funded Information Technology Systems
03/01/12	E-267-12-005-D	Independent Financial Audit of Cooperative Housing Foundation International Direct Costs Incurred and Billed for the Period October 1, 2007, Through December 31, 2008, Under Cooperative Agreement No. 267-A-00-06-00507-00, Community Action Program II
01/04/12	E-267-12-004-D	Independent Financial Audit of International Resources Group, Ltd., Report on Contract Costs Incurred and Billed Under USAID Contract No. 517-C-00-04-00106-00, for the Period October 1, 2006, Through December 31, 2007
12/30/11	<a href="#">E-267-12-001-S</a>	Survey of USAID/Iraq's Awards and Subawards
12/14/11	E-267-12-004-N	Closeout Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Air Serv International Under Grant Agreement No. DFD-G-00-04-00192-00 for Aviation Support, for the Period February 28, 2009, to January 30, 2010
12/05/11	E-267-12-003-N	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Mercy Corps Under Community Action Program III, USAID/Iraq Cooperative Agreement No. 267-A-00-08-00505-00, for the Period October 1, 2008, to September 30, 2010
11/29/11	E-267-12-003-D	Independent Financial Audit of International Foundation for Election Systems (IFES) Direct Costs Incurred and Costs Billed From July 1, 2007, to June 30, 2009, Under Subawards With IFES Through the Consortium for Elections and Political Process Strengthening Under Its USAID Cooperative Agreement
11/20/11	E-267-12-002-D	Independent Financial Audit of Development Alternatives Inc. Report on Costs Incurred and Billed Under USAID Contract No. 267-C-00-07-00505-00, for the Period September 28, 2007, Through September 30, 2008
11/17/11	E-267-12-001-D	Independent Financial Audit of Edinburgh Risk and Security Management Limited's Report on Audit of Costs Incurred and Billed From July 1, 2007, to September 30, 2007, Under Subaward With the International Foundation for Election Systems Through the Consortium for Elections and Political Process Strengthening Under USAID Cooperative Agreement No. 267-A-00-04-00405-00

11/15/11	<a href="#">E-267-12-001-P</a>	Audit of USAID/Iraq's Community Action Program Activities Implemented by International Relief and Development
10/16/11	E-267-12-002-N	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by CHF International, Under USAID Cooperative Agreement No. 267-A-00-08-00503-00, Community Action Program, for the Period October 1, 2008, to September 30, 2010
10/06/11	E-267-12-001-N	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by Cardno Emerging Market Group Under the Health Promotion Program in Iraq, USAID/Iraq Task Order No. 267-GHS-I-03-07-00016, for the Period September 30, 2009, to October 31, 2010
<b>FY 2011</b>		
09/12/11	E-267-11-004-D	Independent Financial Audit of International Resources Group Ltd. Report on Costs Incurred and Billed Under USAID Contract No. 517-C-00-04-00106-00, for the Period January 1, 2008, Through February 28, 2009
08/04/11	<a href="#">E-267-11-003-P</a>	Audit of USAID/Iraq's Microfinance Activity Under Its Provincial Economic Growth Program
06/29/11	E-267-11-003-D	Independent Financial Audit of International Business and Technical Consultants Inc. Report on Costs Incurred and Billed Under USAID Contract No. 267-C-00-05-00508-00, for the Period January 1, 2008, Through December 31, 2008
05/16/11	<a href="#">E-267-11-002-P</a>	Audit of USAID/Iraq's Agribusiness Program
05/16/11	E-267-11-002-N	Financial Audit of USAID Resources Managed and Expenditures Locally Incurred by AECOM International Development Under the Iraq Legislative Strengthening Program, USAID/Iraq Task Order No. 263-I-03-06-00015-00, for the Period October 1, 2008, to September 30, 2010
03/16/11	E-267-11-001-N	Closeout Financial Audit of the Fund Accountability Statement of USAID Resources Managed by International Relief and Development Inc. Under Cooperative Agreement No. 267-A-00-06-00503-00, Community Stabilization Program, for the Period October 1, 2008, to October 31, 2009
12/12/10	<a href="#">E-267-11-002-S</a>	Review of USAID/Iraq's Contractors' Compliance with the Trafficking Victims Protection Reauthorization Act of 2008
12/10/10	E-267-11-002-D	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. 267-C-00-05-00505-00, for the Period January 1, 2008, Through December 31, 2008
11/29/10	<a href="#">E-267-11-001-S</a>	Survey of Security Incidents Reported by Private Security Contractors of USAID/Iraq's Contractors and Grantees
11/22/10	<a href="#">E-267-11-001-P</a>	Audit of USAID/Iraq's Payroll Payments to Foreign Service Nationals, Third Country Nationals, and U.S. Personal Service Contractors
11/07/10	E-267-11-001-D	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. 267-A-00-06-00503-00, for the Period October 1, 2007, Through September 30, 2008

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**FY 2010**

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09/19/10	<a href="#">E-267-10-002-P</a>	Audit of USAID/Iraq's Implementation of the Iraq Financial Management Information System
06/23/10	E-267-10-003-D	Financial Audit of Direct Costs Incurred by Air Serv International Under USAID Grant No. DFD-G-00-04-00192-00
03/31/10	<a href="#">E-267-10-001-P</a>	Audit of USAID's Internally Displaced Persons Activities in Iraq
11/09/09	E-267-10-002-D	Financial Audit of Billed Amounts by Gulf Catering Company Under USAID Contract No. 267-C-00-05-00514-00, From October 1, 2005, Through October 31, 2008
10/29/09	E-267-10-001-D	Financial Audit of Direct Costs Incurred and Costs Billed by the International Foundation for Electoral Systems Under USAID Cooperative Agreement Nos. 267-A-00-04-00405-00 From October 1, 2005, Through June 30, 2007; AFP-A-00-04-00014-00 From July 9, 2004, Through June 30, 2006; and REE-A-00-04-00050-00 From July 26, 2004, Through July 31, 2006

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**FY 2009**

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08/12/09	<a href="#">E-267-09-005-P</a>	Audit of USAID/Iraq's Iraq Rapid Assistance Program
08/10/09	E-267-09-018-D	Evaluation Report on BearingPoint Inc.'s Purchase Existence and Consumption Practices in Baghdad, Iraq
08/03/09	E-267-09-017-D	Financial Audit of Costs and Payments Made to Business Systems House by Research Triangle Institute for the Period March 23, 2003, to September 30, 2007
07/20/09	E-267-09-016-D	Financial Audit on Costs Verified for BearingPoint Inc. Under USAID Contract No. 267-C-00-04-00405-00, for the Period October 1, 2007, Through May 15, 2009
07/14/09	E-267-09-015-D	Evaluation Report on Floor Checks of BearingPoint, Inc.'s Financial Management Information System Project Employees in Iraq
06/25/09	E-267-09-013-D	Financial Audit of Direct Costs Incurred by Research Triangle Institute Under Contract No. 267-C-00-05-00505-00, From January 1, 2007, Through December 31, 2007
06/25/09	E-267-09-014-D	Financial Audit of Costs Incurred and Billed by International Business and Technical Consultants Inc. Under USAID Contract No. 267-C-00-05-00508-00, for the Period January 1, 2007, Through December 31, 2007
06/03/09	<a href="#">E-267-09-004-P</a>	Audit of USAID/Iraq's Economic Governance II Program
06/02/09	E-267-09-012-D	Financial Audit of Costs Recorded by Sabre International Security Under USAID Cooperative Agreement No. 267-A-00-06-00507-00, for the Period September 30, 2006, Through September 30, 2007; and USAID Agreement No. 267-A-00-06-00503-00, for the Period May 29, 2006, Through September 30, 2007
05/31/09	<a href="#">E-267-09-003-P</a>	Audit of USAID/Iraq's Local Governance Programs II Activities
05/28/09	E-267-09-011-D	Financial Audit of Direct Costs Incurred and Billed by CHF International Under USAID Agreement No. AFP-A-00-03-00004-00 (ICAP I), for August 1, 2005, Through April 30, 2007, and USAID Agreement No. 267-A-00-06-00507-00 (ICAP II), for September 30, 2006, Through September 30, 2007

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05/08/09	E-267-09-010-D	Report on the Application of Agreed-Upon Procedures on Bechtel National Inc.'s Settlement of Subcontractors' Requests for Equitable Adjustments - Iraq Infrastructure Reconstruction Project Phase I and II, Contract Nos. EEE-C-00-03-00018-00 and SPU-C-00-04-00001-00
04/29/09	E-267-09-009-D (rescinded)	Financial Audit of Direct Costs Incurred and Costs Billed by the International Foundation for Electoral Systems for Subawards Through the Consortium for Elections and Political Process Strengthening Under USAID Cooperative Arrangements Nos. 267-A-00-04-00405-00, AFP-A-00-004-00014-00, and REE-A-00-04-00050-00, for the Period July 9, 2004, Through June 30, 2007
03/08/09	E-267-09-008-D	Financial Audit of Costs Incurred and Billed by Louis Berger Group Inc. Under Contract No. 267-C-00-07-00500-00, for the Period May 14, 2007, to May 13, 2008
03/04/09	<a href="#">E-267-09-002-P</a>	Audit of USAID/Iraq's Oversight of Private Security Contractors in Iraq
01/28/09	E-267-09-007-D	Financial Audit of Costs Incurred and Billed by Save the Children Federation Inc. Under Cooperative Agreement No. AFP-A-00-03-00005-00 for the Period August 1, 2004, to April 1, 2006
01/27/09	E-267-09-006-D	Financial Audit of the Costs Incurred and Billed by Development Alternatives Inc. Under USAID Contract No. RAN-C-00-04-00002-00, for the Period July 1, 2006, Through December 31, 2006
11/25/08	<a href="#">E-267-09-001-P</a>	Audit of USAID/Iraq's National Capacity Development Program
11/14/08	E-267-09-003-D	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. AFP-A-00-03-00002-00, for the Period November 1, 2005, Through March 31, 2007
11/14/08	E-267-09-001-D	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. 267-A-00-06-00503-00, for the Period May 29, 2006, Through September 30, 2007
11/14/08	E-267-09-002-D (rescinded)	Financial Audit of Costs Incurred and Billed by the Sandi Group Under its Subcontract with the Louis Berger Group Inc. Under USAID Contract No. 267-C-00-04-00435-00, for the Period August 1, 2005, Through September 30, 2006
11/14/08	E-267-09-004-D	Financial Audit of Costs Incurred and Billed by Management Systems International Under USAID Contract No. DFD-I-01-05-00221-00, for the Period July 27, 2006, Through September 30, 2007
11/14/08	E-267-09-005-D	Financial Audit of Costs Incurred and Billed by the Services Group Inc. Under Contract No. 267-C-00-04-00435-00, for the Period October 1, 2006, Through September 30, 2007
<b>FY 2008</b>		
09/30/08	<a href="#">E-267-08-006-P</a>	Audit of USAID/Iraq's Agribusiness Program
08/12/08	E-267-08-014-D	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under USAID Cooperative Agreement No. AFP-A-00-03-00002-00, for the Period November 1, 2005, Through March 31, 2007
08/05/08	<a href="#">E-267-08-005-P</a>	Audit of USAID/Iraq's Community Action Program II

07/06/08	E-267-08-013-D	Financial Audit of the Subcontract Costs Submitted by Sallyport Global Services Ltd., for Security Services and Life Support Services Under USAID Prime Contract No. 267-C-00-04-00435-00 With Louis Berger Group Inc. for the Period October 1, 2006, Through September 30, 2007
07/03/08	<a href="#">E-267-08-004-P</a>	Audit of USAID/Iraq's Monitoring and Evaluation Performance Program
06/24/08	<a href="#">E-267-08-003-P</a>	Audit of USAID/Iraq's Management of Its Official Vehicle Fleet
05/27/08	E-267-08-012-D	Financial Audit of Costs Incurred by Louis Berger Group Inc. Under Contract No. 2670C-00-04-00435-00, From October 1, 2006, Through September 30, 2007
05/20/08	E-267-08-011-D	Financial Audit of Costs Incurred by Mercy Corps Under USAID Cooperative Agreement No. AFP-A-00-03-00001-00, From August 1, 2007, Through March 31, 2007
05/13/08	E-267-08-010-D	Financial Audit of Costs Incurred and Billed by Agricultural Cooperative Development International / Volunteers Overseas Cooperative Assistance, Under Cooperative Agreement No. AFP-A-00-03-00003-00, From August 1, 2004, to March 21, 2007
04/15/08	E-267-08-009-D	Financial Audit of Costs Incurred and Billed by BearingPoint Inc. Under Contract No. 267-C-00-04-00405-00, for the Period October 1, 2006, Through September 30, 2007
04/03/08	<a href="#">E-267-08-002-P</a>	Audit of USAID/Iraq's Management of the Marla Ruzicka Iraqi War Victims Fund
03/18/08	<a href="#">E-267-08-001-P</a>	Audit of USAID/Iraq's Community Stabilization Program
03/06/08	E-267-08-008-D	Financial Audit of Costs Incurred and Billed by International Business and Technical Consultants Inc. Under Contract No. 267-C-00-05-00508-00, From January 1, 2006, Through December 31, 2006
02/24/08	E-267-08-007-D	Financial Audit of Costs Incurred and Billed by IntraHealth International, Inc. Under its Subcontract No. 15-330-0208954 With Research Triangle Institute Under Contract No. GHS-I-04-03-00028-00, for the Period April 26, 2005, Through December 31, 2006
02/12/08	E-267-08-006-D	Financial Audit of Costs Incurred and Billed by Bechtel National Inc. Under Contract Nos. EEE-C-00-03-00018-00 (Phase I) and SPU-C-00-04-00001-00 (Phase II), From November 1, 2006, to September 30, 2007
02/04/08	E-267-08-004-D	Financial Audit of Costs Incurred and Billed by Creative Associates International Inc. Under Contract No. EPP-C-00-04-00004-00, From July 1, 2005, Through February 28, 2007
02/04/08	E-267-08-005-D	Financial Audit of Costs Incurred and Billed by Management Systems International Under USAID Contract No. AEP I-00-00-00024-00, Task No. 08, From June 26, 2003, Through May 31, 2005
01/23/08	E-267-08-003-D	Financial Audit of Costs Incurred and Billed by America's Development Foundation Under Contract No. GEW-C-00-04-00001-00, From October 1, 2006, Through June 30, 2007

12/12/07	E-267-08-002-D	Financial Audit of Costs Incurred and Billed by Sallyport Global Services Ltd., Under Is Subcontracts With Louis Berger Group Inc. Under USAID Contract Nos. 267-C-00-04-00417-00, for the Period September 27, 2004, Through September 30, 2005, and 267-C-00-04-00435-00, for the Period August 1, 2005, Through March 31, 2007
10/04/07	E-267-08-001-D	Financial Audit of Direct Costs Incurred and Billed by Research Triangle Institute Under Contract No. GHS-I-04-03-00028-00, From April 26, 2005, to December 31, 2006
<b>FY 2007</b>		
09/27/07	<a href="#">E-267-07-008-P</a>	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq
09/20/07	E-267-07-024-D	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under Contract No. 267-C-00-05-00505-00, From January 1, 2006, to December 31, 2006
09/12/07	E-267-07-022-D	Financial Audit of Costs Incurred and Billed by the National Democratic Institute for International Affairs Under Cooperative Agreement No. AFP-A-00-04-00014-00, From July 9, 2004, to June 30, 2006
09/12/07	E-267-07-023-D	Financial Audit of Costs Incurred and Billed by the International Republican Institute Under Cooperative Agreement No. REE-A-00-04-00050-00, From July 26, 2004, Through July 31, 2006
09/10/07	E-267-07-021-D	Financial Audit of Costs Incurred and Billed by Louis Berger Group Inc. Under Contract No. 267-C-00-04-00417-00, for the Period September 27, 2004, Through September 30, 2005
08/16/07	E-267-07-020-D	Financial Audit of Costs Incurred and Billed by Louis Berger Group Inc. Under Contract No. 267-C-00-04-00435-00, for the Period August 1, 2004, Through September 30, 2006
08/12/07	E-267-07-019-D	Financial Audit of Costs Incurred and Billed by the Volunteers for Economic Growth Alliance Under USAID Associate Cooperative Agreement No. EGA-A-00-04-00002-00, for the Period July 7, 2004, Through January 6, 2006
08/02/07	E-267-07-018-D	Financial Audit of Costs Incurred and Billed by Development Alternatives Inc. Under USAID Contract No. RAN-C-00-04-00002-00, for the Period July 1, 2005, Through November 30, 2006
07/31/07	<a href="#">E-267-07-007-P</a>	Audit of USAID/Iraq's Local Governance Activities
07/11/07	<a href="#">E-267-07-006-P</a>	Audit of the Office of Foreign Disaster Assistance Program in Iraq
06/19/07	E-267-07-017-D	Financial Audit of Costs Incurred and Billed by the International Republican Institute Under Cooperative Agreement No. AFP-A-00-04-00014-00, for the Period November 1, 2005, Through June 30, 2006
06/14/07	E-267-07-016-D	Financial Audit of Costs Incurred and Billed by Abt Associates Inc. Under USAID Contract No. RAN-C-00-03-00010-00, for September 25, 2004, Through November 30, 2004
06/12/07	E-267-07-015-D	Financial Audit of Costs Billed by Kroll Government Services Inc. Under Subcontract No. AID 2004-T-00405-000-0058, From May to September 2006

06/10/07	E-267-07-014-D	Financial Audit of Costs Incurred and Billed by the National Democratic Institute of International Affairs, Under Cooperative Agreement No. REE-A-00-04-00050-00, From November 1, 2005, to July 31, 2006
06/06/07	<a href="#">E-267-07-005-P</a>	Audit of USAID/Iraq's Activity Planning and Its Reporting Process Under Section 2207 of Public Law 108-106
05/10/07	E-267-07-013-D	Financial Audit of Public Vouchers Submitted by International Resources Group Ltd. From November 1, 2004, to September 30, 2006
05/03/07	<a href="#">E-267-07-004-P</a>	Audit of USAID/Iraq's Telecommunications Activities
04/24/07	E-267-07-012-D	Financial Audit of Direct Costs Incurred and Billed by America's Development Foundation Under USAID Contract No. GEW-C-00-04-00001-00, From July 1, 2005, to September 30, 2006
04/03/07	E-267-07-011-D	Financial Audit of Costs Incurred and Billed Under USAID Contract No. 267-C-00-04-00405-00 With Bearing Point Inc. for the Period August 1, 2005, Through September 30, 2006
03/27/07	E-267-07-010-D	Financial Audit of Costs Incurred and Billed by the International Foundation for Election Systems Under Cooperative Agreement No. 267-A-00-04-00405-00, From September 1, 2004, Through September 30, 2005
03/15/07	E-267-07-009-D	Financial Audit of Costs Incurred and Billed by Bechtel National Inc. Under Contract No. EEE-C-00-03-00018-00 for the Period October 1, 2005, Through February 28, 2006, and Contract No. SPU-C-00-04-00001-00 for the Period October 1, 2005, Through October 31, 2006
02/04/07	<a href="#">E-267-07-003-P</a>	Follow-Up Audit of USAID/Iraq's Education Activities
01/22/07	<a href="#">E-267-07-002-P</a>	Audit of USAID/Iraq's Agriculture Reconstruction and Development Program
01/03/07	E-267-07-008-D	Financial Audit of Costs Incurred and Billed by the Research Foundation of the State University of New York Under its Cooperative Subagreement No. 04-04465-IRA.0-408 With National Democratic Institute Under USAID Cooperative Agreement No. REE-A-00-04-00050-00 for the Period July 26, 2004, Through December 31, 2005
12/18/06	E-267-07-007-D	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under Contract No. 267-C-00-05-00505-00, for the Period May 9, 2005, Through December 31, 2005
11/06/06	E-267-07-005-D	Financial Audit of Costs Incurred and Billed by International Relief and Development Inc. Under Cooperative Agreement No. AFP-A-00-03-00002-00, From August 1, 2004, Through October 31, 2005
11/06/06	E-267-07-006-D	Financial Audit of Costs Incurred and Billed by the National Democratic Institute of International Affairs, Under Cooperative Agreement No. REE-A-00-04-00050-00, From July 26, 2004, to October 31, 2005
11/05/06	<a href="#">E-267-07-001-P</a>	Audit of USAID/Iraq's Civil Society Activities

10/25/06	E-267-07-004-D	Financial Audit of Billed Costs by SkyLink Air and Logistics Support Inc. Under USAID Contract No. DFD-C-00-03-00026-00, for the Period October 1, 2004, Through January 31, 2005, and Determination on the Allowability of Previously Questioned Serco Inc. Costs
10/19/06	E-267-07-003-D	Financial Audit of Fiscal Year 2006 Floor Check and Review of Timekeeping Procedures Under Contract No. 267-C-00-05-00505-00, From July 18, 2006, to October 13, 2006, With Research Triangle Institute
10/02/06	E-267-07-002-D	Audit of the Accounting System of Unity Resources Group Under Subcontract No. IDG 31-2, With Research Triangle Institute Under Contract No. 267-C-00-05-00505-00
10/01/06	E-267-07-001-D	Financial Audit of Direct Costs Incurred and Billed by the International Republican Institute Through the Consortium for Elections and Political Process Strengthening Under USAID Agreement No. AFP-A-00-04-00014-00, for the Period July 9, 2004, Through October 1, 2005
<b>FY 2006</b>		
09/18/06	E-267-06-017-D	Financial Audit of Direct Costs Incurred by Bechtel National Inc. Under Iraq Infrastructure Reconstruction Phase I and II Contracts No. EEE-C-00-03-00018-00 and No. SPU-C-00-04-00001-00, for the Period October 1, 2004, Through September 30, 2005
08/16/06	<a href="#">E-267-06-004-P</a>	Audit of USAID Transition Initiatives in Iraq
08/14/06	E-267-06-016-D	Financial Audit of Costs Incurred by Crown Agents Consultancy Inc. Under Subcontract No. I100-003 With International Resources Group Inc. Under Contract No. EMT-C-00-03-00007-00 and Contract No. 517-C-00-04-00106-00, for the Period November 1, 2004, Through December 31, 2004
07/27/06	E-267-06-015-D	Financial Audit of Costs Incurred by International Business and Technical Consultants Inc. Under Contract No. 267-C-0500508-00, for the Period May 31, 2005, Through December 31, 2005
07/10/06	<a href="#">E-267-06-003-P</a>	Audit of USAID/Iraq's Local Governance Activities
07/06/06	E-267-06-014-D	Financial Audit of Costs Incurred by BearingPoint Inc. Under Contract No. 267-C-00-04-00405, From September 4, 2004, to July 31, 2005
07/03/06	E-267-06-013-D	Financial Audit of Costs Incurred by Creative Associates International Inc. Under Contract No. EPP-C-00-04-00004-00, From July 1, 2004, Through June 30, 2005
07/02/06	E-267-06-012-D	Financial Audit of Invoices Submitted on Kroll Government Services Inc. Under Subcontract No. AID-2004-T-00043-000-0021, From February 2004 to September 2004
06/23/06	E-267-06-011-D	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. EDG-C-00-03-00010-00, for the Period October 1, 2004, Through July 31, 2005

06/15/06	E-267-06-010-D	Financial Audit of Costs Billed by Research Triangle Institute Under Contract No. EDG-C-00-03-00010-00, for the Period March 26, 2004, Through September 30, 2004
06/06/06	E-267-06-009-D	Financial Audit of Costs Incurred by Cooperative Housing Federation International Under Cooperative Agreement No. AFP-A-00-03-00004-00, From August 1, 2004, to July 31, 2005
05/18/06	E-267-06-008-D	Financial Audit of Costs Incurred by International Relief and Development Inc. Under USAID Cooperative Agreement No. AFP-A-00-03-00002, From May 16, 2003, Through July 31, 2004
04/23/06	E-267-06-007-D	Financial Audit of Costs Incurred by Development Alternatives Inc. Under Contract No. RAN-C-00-04-00002-00, From October 15, 2004, Through June 30, 2005
02/28/06	E-267-06-002-D	Financial Audit of System for Request for Equitable Adjustment Procedures by Bechtel National Inc. Under USAID Contract No. EEE-C-00-03-00018-00 and SPU-C-00-04-00001-00
02/22/06	E-267-06-006-D	Financial Audit of Costs Incurred by Louis Berger Group Inc., Under Contract No. 267-C-00-04-0435-00, From October 1, 2004, to July 31, 2005
02/16/06	<a href="#">E-267-06-002-P</a>	Audit of USAID/Iraq's Non-Expendable Property
02/12/06	E-267-06-005-D	Financial Audit of Costs Incurred and Billed by America's Development Foundation Under USAID Contract No. GEW-C-00-04-00001, for the Period August 16, 2004, to June 30, 2005
02/01/06	E-267-06-004-D	Financial Audit of Costs Incurred by CHF International Under USAID Cooperative Agreement No. AFP-A-00-03-00004, From May 16, 2003, Through July 31, 2004
12/20/05	<a href="#">E-267-06-001-P</a>	Audit of USAID/Iraq's Basic Education Activities
11/06/05	<a href="#">9-267-06-001-P</a>	Audit of the Accuracy of Biographical Datasheets Provided by International Resources Group to USAID for Contracts in Iraq
10/05/05	E-267-06-001-D	Evaluation of Labor Timekeeping System Used by Bechtel National Inc. Under USAID Contract Nos. EEE-C-00-03-00018-00 and SPU-C-00-04-00001-00, Between February and July 2005
<b>FY 2005</b>		
09/27/05	<a href="#">E-267-05-005-P</a>	Audit of USAID/Iraq's Cash Control Procedures
09/23/05	E-267-05-019-D	Audit of Material and Services Procured by Bechtel National Inc. Under Contract No. EEE-C-00-03-00018-00 and SPU-C-00-04-00001-00, Between January and February 2005
09/22/05	E-267-05-018-D	Financial Audit of Costs Incurred by Save the Children Federation Inc. Under USAID Cooperative Agreement No. AFP-A-00-03-00005, From May 16, 2003, Through July 31, 2004
09/22/05	E-267-05-020-D	Financial Audit of Costs Incurred by Siemens Westinghouse Under Subcontract No. 24910-30N-ESL- MG00-001 and Subcontract No. 24910-30B-ESD-MGSO-013, From Inception Until September 30, 2004

06/30/05	<a href="#">E-267-05-004-P</a>	Audit of USAID/Iraq's Water and Sanitation Rehabilitation Activities
06/29/05	<a href="#">E-267-05-003-P</a>	Audit of USAID/Iraq's Electrical Power Sector Activities
06/27/05	E-267-05-016-D	Financial Audit of Costs Incurred and Billed by Abt Associates Inc. From April 1, 2004, Through September 24, 2004, Under Contract No. RAN-C-00-03-00010-00
06/27/05	E-267-05-017-D	Financial Audit of SkyLink Air and Logistic Support Inc. Costs for the Period March 1, 2004, Through September 30, 2004, Under USAID Contract No. DFD-C-00-03-00026-00
06/16/05	E-267-05-014-D	Financial Audit of Costs Incurred and Billed by the International Resources Group From April 1, 2004, Through May 4, 2004, Under Contract No. EMT-C-00-03-00007, and From May 4, 2004, Through October 31, 2004, Under Contract No. 517-C-00-04-00106-00
06/16/05	E-267-05-015-D	Financial Audit of Costs Incurred by Bechtel National Inc. From March 1, 2004, to September 30, 2004, Under Contract No. EEE-C-00-03-00018-00, and From January 5, 2004, to September 30, 2004, Under Contract No. SPU-C-00-04-00001-00
06/14/05	E-267-05-013-D	Financial Audit of Costs Incurred and Billed to USAID by BearingPoint Inc. Under USAID Contract No. RAN-C-00-03-00043-00, From April 1, 2004, Through September 30, 2004
05/17/05	E-267-05-012-D	Financial Audit of Costs Billed by Creative Associates International Inc. Under Contract No. EDG-C-00-03-00011-00, From March 1, 2004, Through August 31, 2004
05/15/05	E-267-05-011-D	Financial Audit of Costs Billed by Research Triangle Institute Under Contract No. EDG-C-00-03-00010-00, for the Period March 26, 2004, Through September 30, 2004
04/28/05	E-267-05-010-D	Audit of SkyLink Air & Logistical Support, Inc.'s Labor Systems and Controls Under Contract No. DFD-C-00-03-00026-00, Conducted on December 28, 2004, and January 13, 2005
04/21/05	E-267-05-009-D	Financial Audit of Costs Incurred by Agricultural Cooperative Development International / Volunteers Overseas Cooperative Assistance Under USAID Cooperative Agreement No. AFP-A-00-03-00003-00, From May 16, 2003, Through July 31, 2004
03/22/05	E-267-05-008-D	Financial Audit of Costs Incurred by Mercy Corps Under USAID Cooperative Agreement No. AFP-A-00-03-00001-00, From May 16, 2003, Through July 31, 2004
03/17/05	E-266-04-043-D	Financial Audit of Costs Incurred and Billed to USAID by BearingPoint Inc. Under Contract No. RAN-C-00-03-00043-00 from December 1, 2003, to March 31, 2004
03/01/05	E-267-05-007-D	Financial Audit of Costs Billed on Development Alternatives Inc. Prime Contract Nos. HDA-I-00-03-00061-00, From January 1, 2004, Through April 5, 2004, and DOT-I-00-03-00004-00, From February 5, 2004, to August 31, 2004
02/28/05	<a href="#">E-267-05-002-P</a>	Audit of USAID/Iraq's Health System Strengthening Contract Activities



02/27/05	E-267-05-006-D	Financial Audit of Costs Billed Under Parsons Infrastructure and Technology Group Subcontract No. 24964-000-ESU-W000-001, From January 12, 2004, Through September 24, 2004
02/19/05	E-267-05-005-D	Financial Audit of Incurred Costs Submitted on Voucher Nos. 8 Through 12 for Contract No. TRN-C-00-03-00054-00, With Stevedoring Services of America
02/10/05	E-267-05-004-D	Financial Audit of Costs Incurred Under Subcontracts 24910-TSC-003 and 24910-GSC-005 (Bechtel National Inc. is Prime and ArmorGroup Services Limited is the Subcontractor), From May 1, 2003, Through September 30, 2004
01/31/05	<a href="#">E-267-05-001-P</a>	Audit of USAID/Iraq's Community Action Program
01/29/05	E-267-05-003-D	Audit of Materials, Equipment, and Services Incurred Under USAID Contract No. EDG-C-00-03-00010-00 With Research Triangle Institute
01/17/05	E-267-05-002-D	Audit on Kroll Government Services Inc. Related to Labor Provided for Security Services Under USAID Contract No. 267-C-00-03-00001-00, From April 1, 2004, to December 31, 2004
01/06/05	<a href="#">A-267-05-005-P</a>	Audit of USAID's Compliance With Federal Regulations in Awarding the Contract for Security Services in Iraq to Kroll Government Services International Inc.
10/21/04	E-267-05-001-D	Financial Audit of Costs Incurred and Billed to USAID by International Resources Group Under Contract No. EMT-C-00-03-00007, From September 1, 2003, to March 31, 2004
<b>FY 2004</b>		
09/23/04	<a href="#">A-000-04-004-P</a>	Audit of USAID's Compliance With Federal Regulations in Awarding the Iraq Basic Education Phase II Contract
09/20/04	<a href="#">E-266-04-004-P</a>	Audit of USAID/Iraq's Economic Reform Program
09/04/04	E-266-04-044-D	Financial Audit of Incurred Direct Costs Under Iraq Infrastructure Reconstruction by Bechtel National Inc. Under Contract EEE-C-00-03-00018-00, From September 1, 2003, Through February 29, 2004
08/09/04	E-266-04-042-D	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. EDG-C-00-03-00010-00, From December 1, 2003, Through March 25, 2004
08/06/04	<a href="#">E-266-04-003-P</a>	Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase II Reconstruction and Rehabilitation, Program Advisors and Oversight Contract
08/05/04	E-266-04-041-D	Record of Labor Timekeeping System Used by Bechtel National Inc. Under Contract Nos. EEE-C-00-03-00018-00 and SPU-C-00-04-00001-00
07/19/04	E-266-04-040-D	Financial Audit Report on Review of Billed Costs by SkyLink Air and Logistic Support From November 1, 2003, to February 29, 2004, Under Contract DFD-C-00-03-00026-00
06/30/04	E-266-04-039-D	Financial Audit Report on Review of Costs Incurred and Billed by SSA Marine on Voucher Nos. 3 Through 7 Under Contract No. TRN-C-00-03-00054-00

06/20/04	E-266-04-038-D	Report on Audit of Costs Incurred by Abt Associates Inc. From October 25, 2003, Through March 26, 2004, Under USAID Contract No. RAN-C-00-03-00010-00
06/18/04	E-266-04-037-D	Audit of Bechtel National Inc.'s Proposed Common Cost Pool Recovery Rate Under Reconstruction Project Phase I and II
06/09/04	E-266-04-001-F	Audit of USAID/Iraq's Cash Control Procedures
06/03/04	<a href="#">E-266-04-002-P</a>	Audit of USAID/Iraq's Infrastructure Reconstruction and Rehabilitation Program
05/27/04	E-266-04-036-D	Financial Audit of Costs Incurred and Billed by Creative Associates International Inc. Under USAID Contract No. EDG-C-00-03-00011-00, for the Period November 1, 2003, Through February 28, 2004
05/19/04	<a href="#">A-000-04-003-P</a>	Capping Report on the Audit of USAID's Compliance With Federal Regulations in Awarding the Iraq Phase I Contracts
05/14/04	E-266-04-035-D	Report on Audit of Proposed Iraq Infrastructure Reconstruction Project Controller Procedure 5AP-A01-018 for Estimating, Accumulating and Recovering Direct Common Costs
04/20/04	<a href="#">AIG/A Memo 04-006</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Infrastructure Reconstruction Program Phase II Contract
04/12/04	E-266-04-034-D	Financial Audit of Costs Incurred and Billed by Development Alternatives Inc. Under USAID Prime Contract No. HDA-I-00-03-00061-00, and Subcontract No. 3825-100-03S-001, for the Period January 6, 2003, to December 31, 2003
03/24/04	E-266-04-033-D	Financial Audit of Costs Incurred and Billed by BearingPoint Inc. Under USAID Contract RAN-C-00-03-00043-00, From July 18, 2003, Through November 30, 2003
03/22/04	<a href="#">AIG/A Memo 04-005</a>	USAID's Compliance With Federal Regulations in Awarding the Contract for Economic Recovery, Reform and Sustained Growth in Iraq
03/19/04	<a href="#">E-266-04-001-P</a>	Audit of USAID's Results Data for Its Education Activities in Iraq
03/10/04	E-266-04-031-D	Financial Audit of Costs Incurred and Billed by Management Systems International Under USAID Contract AEP I-00-00-00024-00, From June 25, 2003, Through January 30, 2004
03/10/04	E-266-04-032-D	Financial Audit of Costs Incurred and Billed by the International Resources Group Under USAID Contract No. EMT-C-00-03-00007, From February 5, 2003, Through August 31, 2003
03/07/04	E-266-04-030-D	Report on the Evaluation of Research Triangle Institute's Compliance With Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID Contract No. EDG-C-00-03-00010-00
03/01/04	E-266-04-029-D	Report on Evaluation of Abt Associates Inc.'s Usage and Controls of Materials and Equipment Procured Under USAID Contract No. RAN-C-00-03-00010-00
02/28/04	E-266-04-028-D	Financial Audit of Costs Incurred and Billed by Creative Associates International Inc. Under USAID Contract No. EDG-C-00-03-00011-00, From April 11, 2003, Through October 31, 2003

02/26/04	E-266-04-025-D	Report on Audit of Creative Associates International, Inc.'s Usage and Controls of Materials and Services Procured Under USAID Contract No. EDG-C-00-03-00011-00
02/26/04	E-266-04-026-D	Financial Audit of Costs Incurred and Billed by Research Triangle Institute Under USAID Contract No. EDG-C-00-03-00010-00, From March 26, 2003, Through November 30, 2003
02/26/04	E-266-04-027-D	Report on the Audit of Research Triangle Institute's Usage and Controls of Materials and Services Procured Under USAID Contract No. EDG-C-00-03-00010-00
02/21/04	E-266-04-024-D	Report on Evaluation of Creative Associates International, Inc.'s Compliance With Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID Contract No. EDG-C-00-03-00011-00
02/15/04	E-266-04-021-D	Report on Evaluation of Abt Associates Inc.'s Compliance With Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID Contract No. RAN-C-00-03-00010-00
02/15/04	E-266-04-022-D	Financial Audit of Costs Incurred and Billed by Abt Associates Inc. Under USAID Contract No. RAN-C-00-03-00010-00, From July 18, 2003, Through October 24, 2003
02/15/04	E-266-04-023-D	Report on Evaluation of BearingPoint Inc.'s Compliance with Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID Contract No. RAN-C-00-03-00043-00
02/14/04	E-266-04-020-D	Financial Audit Report on International Resources Group's Usage and Controls of Materials and Services Procured Under USAID Contract No. EMT-C-00-03-00007
02/12/04	E-266-04-016-D	Financial Audit of Costs Incurred by Bechtel National Inc. Under USAID's Iraq Infrastructure Reconstruction Contract EEE-C-00-03-00018-00, From April 17, 2003, (Inception of the Contract) to August 31, 2003
02/12/04	E-266-04-017-D	Audit of Accounting Controls of Bechtel National Inc. Under USAID's Iraq Infrastructure Reconstruction Contract EEE-C-00-03-00018-00
02/12/04	E-266-04-018-D	Audit of Bechtel National, Inc.'s Subsidiary Billing System for USAID's Iraq Infrastructure Reconstruction Contract EEE-C-00-03-00018-00
02/12/04	E-266-04-019-D	Financial Audit Report on Review of Costs Incurred and Billed by SSA Marine Under USAID Contract TRN-C-00-03-00054-00, as of August 12, 2003
02/09/04	E-266-04-013-D	Financial Audit Report on SkyLink Air & Logistical Support, Inc.'s Usage and Controls of Materials and Services Procured Under USAID Contract No. DFD-C-00-03-00026-00
02/09/04	E-266-04-014-D	Report on the Audit of the Accounting System of SkyLink Air & Logistical Support, Inc.
02/09/04	E-266-04-015-D	Evaluation of Bechtel National, Inc.'s Usage and Controls of Materials and Services Procured Under USAID Iraq Infrastructure Reconstruction Contract No. EEE-C-00-03-00018-00
01/27/04	<a href="#">AIG/A Memo 04-003</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Airport Administration Contract

01/27/04	<a href="#">AIG/A Memo 04-004</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Seaport Assessment and Operation Contract
01/15/04	E-266-04-012-D	Report on Evaluation of the International Resources Group's Compliance With Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID Contract No. EMT-C-00-03-00007
01/14/04	<a href="#">AIG/A Memo 04-001</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Monitoring and Evaluation Program Performance Task Order
01/14/04	<a href="#">AIG/A Memo 04-002</a>	USAID's Compliance With Federal Regulations in Awarding the Agriculture Reconstruction and Development Program for Iraq Contract
01/14/04	E-266-04-011-D	Financial Audit of Costs Incurred and Billed by SkyLink Air and Logistic Support Inc. Under USAID Contract DFD-C-00-03-00026-00, From March 21, 2003, Through October 31, 2003
01/13/04	E-266-04-010-D	Report on Evaluation of SkyLink Air & Logistical Support Inc.'s Compliance With Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID Contract No. DFD-C-00-03-00026-00
01/05/04	E-266-04-008-D	Audit of Bechtel National, Inc.'s Internal Controls of Subcontract Awards Under USAID's Iraq Infrastructure Reconstruction Contract No. EEE-C-00-03-00018-00
01/04/04	E-266-04-009-D	Report on Evaluation of Bechtel National Inc.'s Compliance With Established Timekeeping System Policies and Procedures for Recording Labor Charges Under USAID's Iraq Infrastructure Reconstruction Contract No. EEE-C-00-03-00018-00
12/05/03	E-266-04-007-D	Financial Audit of SSA Marine's Controls Over Port Revenues and Expenses at Um Qasr, Iraq, Under USAID Contract No. TRN-C-00-03-00054-00
11/20/03	E-266-04-006-D	Audit of Creative Associates International Inc.'s Internal Controls for the Awarding of Grants
11/19/03	E-266-04-004-D	Survey of Kroll and Associates Inc.'s Accounting System
11/04/03	E-266-04-002-D	Financial Audit of Kroll Associates Inc.'s Proposal for USAID Contract No.267-C-00-03-00001-00
11/04/03	E-266-04-003-D	Report on SSA Marine's Usage and Controls of Materials and Services Procured Under USAID Contract TRN-C-00-03-00054-00
10/31/03	E-266-04-001-D	Report on Evaluation of Timekeeping Procedures and Practices of SSA Marine
10/17/03	<a href="#">AIG/A Memo 03-005</a>	USAID's Compliance With Federal Regulations in Awarding the Health System Strengthening in Post-Conflict Iraq Contract
<b>FY 2003</b>		
09/09/03	<a href="#">AIG/I Memo 03- 004</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Sub-National Governance and Civic Institution Support Contract
07/23/03	<a href="#">AIG/A Memo 03-003</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Infrastructure Reconstruction Contract

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06/20/03	<a href="#">AIG/A Memo 03-002</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Personnel Support Services Contract
06/06/03	<a href="#">AIG/A Memo 03-001</a>	USAID's Compliance With Federal Regulations in Awarding the Iraq Education Sector Contract
04/25/03	<a href="#">(no report number)</a>	Memorandum of Review of Iraq Seaport Administration and Airports Administration Contracts

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## Appendix 5 – Summaries of Performance Audit and Review Findings, FYs 2010–2011

The following pages provide summaries of OIG performance audit and review findings from October 1, 2009, to the end of the last reporting period, September 30, 2011. Report summaries are presented in chronological order, with the most recent performance audits and reviews noted first.

### **USAID/Iraq’s Microfinance Activity Under Its Provincial Economic Growth Program** (Report No. [E-267-11-003-P](#), August 4, 2011)

Continued stability in Iraq requires activities—such as microfinance—that stimulate private sector growth and create jobs. In Iraq, collateral requirements are high, and many poor and low-income individuals are excluded from bank services. Microfinance institutions were established in Iraq starting in 2003 with funds from the U.S. Government to provide financial services to this population who would otherwise be unable to secure loans.

Iraq’s current microfinance activity began in January 2008 with the Provincial Economic Growth Program. Contracted to Louis Berger Group (LBG), it is expected to cost \$174 million and be in operation through January 2013. The Provincial Economic Growth Program includes seven program areas, one of which is microfinance. Under the microfinance activity, LBG has provided technical assistance and training to 9 microfinance institutions, and as of December 2010, the USAID-supported microfinance institutions have provided 257,209 loans valued at \$593 million.

Although OIG was unable to confirm any loans with borrowers because of security restrictions, the auditors determined that the mission’s microfinance activity had increased access to sustainable financial services. The contractor had also made progress in promoting institutional development.

OIG found that multiple improvements could be made, however. The contract with Louis Berger did not specifically require a focus for loans to the poor, and the activity did not have indicators to measure such lending, despite statutory and regulatory direction to do so. In addition, LBG did not consistently calculate the numbers of jobs that were sustained at firms receiving microloans, one of the goals of the program. As the contractor changed the methodology in calculating jobs from year to year and the mission neither verified data nor conducted a data quality assessment, OIG questioned the reliability of data reported to USAID for the reported number of jobs.

### **Audit of USAID/Iraq’s Agribusiness Program** (Report No. [E-267-11-002-P](#), May 16, 2011)

In May 2007, USAID/Iraq awarded a \$343 million contract to LBG to expand the competitiveness of the private sector in the agriculture and agribusiness sectors. An audit performed by OIG found that despite its contractual obligations LBG fell short on all of its goals. These goals included: increasing agricultural sector productivity; increasing total sales of USAID-assisted enterprises by at least \$300 million; increasing and monitoring the value of financial resources raised by assisted enterprises (i.e., agribusiness loans); and generating at least 40,000 new agricultural and agribusiness jobs—20,000 full-time and 20,000 part-time.

In almost all cases, LBG did not measure results, report results or show adequate documentation. The lack of supportable agribusiness program results was attributed to several factors, foremost among them was mismanagement. Although USAID/Iraq did propose—through the contract and through approval of the contractor’s performance monitoring plan—a rigorous methodology for measuring results of the program, the mission and the contractor did not use it and simply did not focus on managing for results. This was evident through numerous problems with program implementation. For instance, USAID officials did not receive results, did not enforce the requirement for reporting results and did not monitor the results that were reported. Although over the three-year period this contract had more than five different contracting officer technical representatives (COTRs), USAID could not explain why the performance monitoring plan was not used. Documentation that was essential to project oversight—such as proof of any of the COTR’s inspection and receipt or acceptance of deliverables and copies of other performance records, were not included in any program files.

Because of these problems, USAID/Iraq did not track whether the agribusiness program goals were on or behind schedule. Additionally, subcontracts lacked adequate documentation and grants with special conditions as well as grants awarded to microfinance institutions were not monitored.

**Review of USAID/Iraq’s Contractors’ Compliance With the Trafficking Victims Protection Reauthorization Act of 2008** (Report No. [E-267-11-002-S](#), December 12, 2010)

The William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008, Public Law 110-457, requires OIG to investigate contracts and subcontracts under which there is a high risk that the contractor may engage in acts related to trafficking in persons. These acts include confiscation of an employee’s passport, restriction of an employee’s mobility, abrupt or evasive repatriation of an employee, deception of an employee regarding the work destination, and acts otherwise described in the Trafficking Victims Protection Act of 2000.

This review assessed whether USAID/Iraq and its contractors have established sufficient controls to prevent trafficking in persons and whether USAID/Iraq’s contractors and subcontractors engaged in trafficking-in-persons practices. Because the majority of the third-country nationals working to implement the mission’s program activities were professional staff at low risk of trafficking, the review focused on USAID/Iraq’s two support contracts to Najlaa International Catering and GSI Business Services. These companies employed low-skilled, low-wage, third-country nationals to provide food service, housekeeping, and maintenance, and their contracts were valued at a total of \$8 million dollars.

USAID/Iraq has established internal controls to manage the risk of trafficking in persons on its compound, and the review found no indication that contractors and subcontractors on the two USAID/Iraq contracts engaged in trafficking in persons. Third-country nationals employed under the contracts enjoyed more freedom of movement in their free time than their U.S. counterparts, and none of the contract employees complained of threats, abuse, or coercion.

Additionally, the employees indicated that their pay under the two contracts equaled or surpassed what they had received from other employers in Iraq.



After reviewing the report's observations, the mission identified the most critical issue with potential for trafficking as contractor staff members' ability to return to their home countries.

In addition, one of the two USAID/Iraq contractors did not have employment agreements with its low-skilled, low-wage staff, making them susceptible to abuse.

**Survey of Security Incidents Reported by Private Security Contractors of USAID/Iraq's Contractors and Grantees** (Report No. [E-267-11-001-S](#), November 29, 2010)

Section 862(a) of the National Defense Authorization Act for Fiscal Year 2008 (Public Law 110-181) contains provisions for the oversight of all private security contractors in areas of combat operations, including Iraq and Afghanistan.

From July 1, 2007, to June 30, 2009, USAID/Iraq maintained a portfolio of contracts and grants with 12 implementing partners, who held 17 subcontracts for private security services in Iraq. According to information provided by USAID/Iraq's implementing partners, these 17 subcontracts for security services incurred cumulative expenditures of \$483 million as of December 31, 2009. USAID/Iraq reported that the implementing partners incurred expenditures of \$2.1 billion in program expenses over the same period; therefore, security services accounted for approximately 23 percent of the implementing partners' total costs.

OIG's survey of security incidents reported by private security contractors found that over 2 years, USAID/Iraq's implementing partners and their private security contractors had documented and reported 94 serious security incidents. Two of these, Research Triangle Institute and International Relief and Development, accounted for 72 (74 percent) of the serious incident reports.

USAID/Iraq has taken numerous steps to implement recommendations from a prior OIG audit<sup>3</sup> including issuing a formal notice to partners notifying them of reporting requirements, modifying award documents to require incident reporting, and ensuring that all private security contractors for USAID implementing partners register with the Ministry of Interior.

Nevertheless, partners did not always provide sufficient oversight of their private security contractors (PSCs) with respect to incident reporting. This lack of monitoring led to reporting deficiencies and missing security incident reports. Additionally, none of USAID/Iraq's implementing partners had established documented internal procedures to monitor the reporting of security incidents to ensure that such incidents were properly reported. Because jurisdiction of private security contractors has been turned over to the Iraqi Government, it is critical that implementing partners and their PSCs adhere to policies, procedures, and requirements.

**Audit of USAID/Iraq's Payroll Payments to Foreign Service Nationals, Third-Country Nationals, and U.S. Personal Services Contractors** (Report No. [E-267-11-001-P](#), November 22, 2010)

In 2009, USAID/Iraq paid about \$8.2 million in payroll, benefits, and allowances to its non-U.S. direct-hire employees. This amount included approximately \$6.5 million in payroll to 57 third-country nationals and

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<sup>3</sup> *Audit of USAID/Iraq's Oversight of Private Security Contractors in Iraq*, Report No. [267-09-002-P](#), March 4, 2009.

34 U.S. personal services contractors, \$1 million in payroll to 43 Iraqi or Foreign Service National staff, \$100,000 in severance and retirement payments to nine Foreign Service National staff, and \$564,000 in involuntary separate maintenance allowances (for maintaining family members elsewhere than at the foreign post of assignment) to 53 of its third-country nationals and U.S. personal services contractors. Third-country nationals who work in Iraq are entitled to the same benefits and allowances as U.S. personal services contractors, and the U.S. Government's General Schedule pay scale determines both groups' salaries. Foreign Service Nationals' pay and benefits are established in the local compensation plan prepared by the Department of State.

OIG performed this audit in response to a USAID/Iraq request. The mission request stemmed from concerns about the frequent rotation of staff and the resulting risk of inaccurate salary payments. The objective of the audit was to determine whether USAID/Iraq had properly calculated and disbursed payroll payments to its Foreign Service Nationals, third-country nationals, and U.S. personal services contractors.

Payments to third-country nationals and U.S. personal services contractors were generally accurate. In addition, payments for involuntary separate maintenance allowances were generally accurate.

Payroll and severance or retirement payments to Foreign Service Nationals were often inaccurate and subject to systemic errors. Severance and retirement payments for 8 of 9 Foreign Service National employees were not computed accurately, and overtime payments for 12 of 48 Foreign Service Nationals were not computed accurately. Other errors came to light that, although not systemic or material, required management attention.

**Audit of USAID/Iraq's Implementation of the Iraq Financial Management Information System** (Report No. [E-267-10-002-P](#), September 19, 2010)

The Iraq Financial Management Information System was designed to help the Iraqi Government formulate, execute, and monitor central government budgets. The system was developed under two contracts between USAID and BearingPoint Inc. that ran from July 2003 through July 2009 for a total cost of \$37.4 million (including \$4.8 million from the U.S. State Department.)

Although BearingPoint completed a substantial amount of systems development, equipment procurement, and training, the Iraq Financial Management Information System has not been fully implemented and has not achieved its goals of helping the Government of Iraq formulate, execute, and monitor central government budgets. The system was not being used as the Government of Iraq's system of record, and the system could not produce complete trial balances, useful reports for individual ministries and offices, or information needed to perform bank reconciliations. It also could not support voucher numbers that would uniquely identify individual ministries and offices or support multiple budgets for individual ministries and offices.

These issues occurred for two main reasons. First, the contractor did not provide key contract deliverables, including purchasing and budget modules, an offline data-entry tool, or enhanced reporting tools, and participants were not satisfied with the training that the contractor had provided. Second, in the urgent pressure to develop the system in postwar Iraq, the contractor did not follow certain best practices for systems development, including obtaining functional user requirements, selecting a system on the basis of

system and user requirements, developing a concept design, obtaining customer buy-in and support, or conducting system testing. Had the contractor followed these best practices, it could have prevented many of the problems we found. In addition, USAID/Iraq stated that a lack of support and commitment by some officials within the Iraqi Ministry of Finance had hindered implementation of the system.

To address these issues, the report recommends that USAID refrain from funding further system development efforts until the Iraq mission has developed a strategy for correcting system deficiencies.

USAID concurred with the recommendation and is not planning any further funding of the Iraq Financial Management Information System because of a lack of support for it within the Iraqi Ministry of Finance.

**Audit of USAID's Internally Displaced Person Activities in Iraq** (Report No. [E-267-10-001-P](#), March 31, 2010)

USAID's Office of Foreign Disaster Assistance (OFDA) provided emergency assistance to help Iraq's 2.8 million internally displaced persons meet their basic needs. We found that OFDA's partners had completed 90 percent of planned activities and that these activities had achieved goals of saving lives, alleviating human suffering, and reducing the social and economic impact of humanitarian emergencies for internally displaced and vulnerable persons. However, we also observed several significant issues requiring OFDA's attention.

We found significant anomalies in signatures and fingerprints submitted as evidence of payments to beneficiaries. As a result, we questioned \$766,490 in incurred costs and referred the matters to our Office of Investigations.

The program was also characterized by other kinds of overstatements about the number of service beneficiaries. OFDA's partners reported 33.7 million beneficiaries, but this figure overstated the population of Iraq by 3 million individuals. In one case, 262,482 individuals reportedly benefited from the purchase of medical supplies meant to treat only 100 victims of a specific attack.

The audit concludes that OFDA personnel extended five of seven awards beyond existing award completion dates even though they lacked the authority to do so. After receiving these unauthorized award extensions, the implementing partners incurred \$10 million in additional costs. These unauthorized commitments occurred because OFDA had not taken action to promptly address a prior OIG audit recommendation to formally designate individuals authorized to manage the awards.

## Abbreviations

CEMG	Cardno Emerging Market Group
CEO	Chief Executive Officer
COTR	Contracting officer's technical representative (now referred to as a contracting officer's representative)
DCAA	Defense Contract Audit Agency
FY	fiscal year
IARA	Islamic American Relief Agency
IFES	International Foundation for Electoral Systems
IHEC	Independent High Electoral Commission
IRD	International Relief and Development Inc.
IT	information technology
LBG	Louis Berger Group Inc.
NGO	nongovernmental organization
OAA	Office of Acquisitions and Assistance, U.S. Agency for International Development
OFDA	Office of Foreign Disaster Assistance, U.S. Agency for International Development
OIG	Office of Inspector General, U.S. Agency for International Development
OMB	Office of Management and Budget, Executive Office of the President
PSC	private security contractor
UNAMI	United Nations Assistance Mission in Iraq
USAID	U.S. Agency for International Development



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