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Challenges Impacting Operations Iraqi Freedom and
Enduring Freedom Reported by Major Oversight
Organizations Beginning FY 2003 through FY 2007

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Acronyms and Abbreviations

AAA	Army Audit Agency
AFAA	Air Force Audit Agency
CENTCOM	U.S. Central Command
CERP	Commanders' Emergency Response Program
DAU	Defense Acquisition University
DCAA	Defense Contract Audit Agency
DCMA	Defense Contract Management Agency
DFAS	Defense Finance and Accounting Service
DoD OIG	DoD Office of Inspector General
GAO	U.S. Government Accountability Office
GWOT	Global War on Terror
LOGCAP	Logistics Civil Augmentation Program
OEF	Operation Enduring Freedom
OIF	Operation Iraqi Freedom
OSD(AT&L)	Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics
OSD(C)	Office of the Under Secretary of Defense (Comptroller)
SIGIR	Special Inspector General for Iraq Reconstruction
SPOT	Synchronized Predeployment and Operational Tracker
UCMJ	Uniform Code of Military Justice



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July 18, 2008

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Questions should be directed to Mr. Paul Granetto at (703) 604-8905 or Mr. J.T. "Mickey" McDermott at (703) 604-8903. The team members are listed inside the back cover.

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Results in Brief: Challenges Impacting Operations Iraqi Freedom and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007

What We Did

We summarized 302 Operations Enduring and Iraqi Freedom related audit reports and testimonies issued by the Defense oversight community and GAO beginning FY 2003 through FY 2007. Based on the content of the reports and testimonies, we categorized the reports and testimonies into four areas:

- Contract Management
- Logistics
- Financial Management
- Other

Within the four categories, we retrospectively identified systemic challenges. We then prospectively summarized corrective actions taken and still pending, as well as other management initiatives taken or underway, within the identified functional areas that impact DoD operations supporting Operations Enduring and Iraqi Freedom.

What We Found

Over the course of conducting Operations Enduring and Iraqi Freedom, DoD experienced, at times, significant and recurring challenges in the following functional areas:

- Contract Management: Contract Oversight and Resource Limitations
- Logistics: Asset Accountability, Visibility, and Equipping the Force
- Financial Management: Accuracy of Cost Reporting and Accountability

Further, there were challenges that were common in more than one of the functional areas. Specifically, shortfalls in DoD training and policy and procedures were challenges in more than one functional area.

DoD Action Taken

DoD took action to resolve Operations Enduring and Iraqi Freedom Contract Management, Logistics, and Financial Management, and “Other” challenges reported by the oversight organizations.

- From FY 2003 through FY 2007, the Defense oversight community and GAO issued 983 recommendations to improve DoD operations in Operations Enduring and Iraqi Freedom.
- DoD has resolved most of the recommendations as of September 30, 2007. We plan to report on progress made after September 30, 2007, in a future report.

DoD Ongoing Initiatives

Continuing action is underway to support various initiatives within DoD to address the challenges DoD faces for operations supporting Operations Enduring and Iraqi Freedom. For example, DoD has:

- Increased oversight and accountability over deployed contractors and over assessing the needs of its contracting workforce in expeditionary operations;
- Established an Executive Director to provide program management oversight over contractor logistical support; and
- Deployed financial support teams to assist the theater Commanders accountability over funds.

The DoD oversight community has restructured its workforce models and developed a comprehensive oversight plan for Operations Enduring and Iraqi Freedom which includes logistical support, financial management, and contract administration.

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Introduction

Objectives

The overall audit objective was to summarize Operation Enduring Freedom (OEF) and Operation Iraqi Freedom (OIF) related audit reports and testimonies issued beginning FY 2003 through FY 2007 by the Defense oversight community. This community includes the DoD Office of Inspector General (DoD OIG), the Army Audit Agency (AAA), the Naval Audit Service, the Air Force Audit Agency (AFAA), the Special Inspector General for Iraq Reconstruction (SIGIR) and the Government Accountability Office (GAO). Retrospectively, we identified systemic challenges and prospectively, reported on the corrective actions taken and still pending as well as other management initiatives within the identified functional areas to improve DoD operations. See Appendix A for a discussion of the scope and methodology and Appendix B for the OEF and OIF related reports and testimonies we included in developing this summary. See Appendix C for definitions used to categorize OEF and OIF related report information.

Background

Global War on Terror

The United States is engaged in a comprehensive effort to protect and defend the homeland and defeat terrorism. After the terrorist attacks of September 11, 2001, military operations began Operation Enduring Freedom, which takes place principally in and around Afghanistan, but also covers operations in the Horn of Africa, the Philippines, and elsewhere. In 2003, DoD began Operation Iraqi Freedom, which takes place in and around Iraq. According to GAO estimates, as of December 2007, DoD total cumulative reported obligations for the Global War on Terror (GWOT) were about \$527 billion, of which about \$406.2 billion is for operations for Operation Iraqi Freedom, and about \$92.9 billion is for operations for Operation Enduring Freedom.¹

Systemic Challenges Facing the Department

This report summarizes the most prevalent of the systemic management and performance challenges facing the Department of Defense as identified in the audit reports issued FYs 2003 through 2007. Annually, the DoD OIG summarizes what it considers the most serious management and performance challenges. The DoD OIG summary and a brief assessment of the Department's progress in addressing those challenges are reported in the DoD Agency Financial Report.² In the FY 2007 Agency Financial Report, the DoD OIG identified and reported, as it has in previous years, contract management and financial management as two challenge areas that have an impact on OEF and OIF as well as on GWOT.

Contract Management. In the FY 2007 Agency Financial Report, the DoD OIG reported that the Department continued to experience the management challenge to provide required materiel and services that are superior in performance, high in quality, sufficient in quantity, and within the time frames needed by the warfighter while balancing the cost concerns for the taxpayer. With the war, the volume and complexity of purchases have obviously increased. DoD spending in FY 2007 (with supplementals) exceeded \$600 billion, which is more than double the spending from FY 2000. The sheer

¹ GAO Report No. 08-557R.

² For FY 2007, the Department has chosen to produce an alternative to the consolidated Performance and Accountability Report called the Agency Financial Report.

number of contracting actions and the pressures on contracting officials to award procurements faster make the challenge of correcting the problems more difficult.

Although the problems encountered in the contracting process are not unique to the wartime environment, the risk of critical gaps in the contracting process increases during contingency operations. The challenge in a wartime environment is to mitigate these gaps. Gaps occurred when:

- user requirements were not met,
- funds were not spent appropriately and were unaccounted for,
- goods and services were not properly accounted for,
- delivery of goods and services were not made properly,
- individuals involved in the acquisition process lacked integrity, and
- adequate documentation was not retained or prepared.

Financial Management. In the FY 2007 Agency Financial Report, the DoD OIG stated that the Department faced financial management challenges that are complex and long-standing, and pervade virtually all its business operations. The DoD OIG had previously identified and reported on several material control weaknesses that reflect some of the pervasive and long-standing financial management issues faced by DoD. These weaknesses, which also affect the safeguarding of assets and proper use of funds and impair the prevention and identification of fraud, waste, and abuse, include the following.

- Inventory
- Government-furnished material and contractor acquired material

Logistics. In the FY 2005 Performance and Accountability Report, the DoD OIG stated the challenge of logistics is to provide the right force the right personnel, equipment, and supplies in the right place, at the right time, and in the right quantity, across the full range of military operations. The 2006 Quadrennial Defense Review Report discussed efforts to improve visibility into supply chain logistics costs and performance. It also stated that DoD sought to:

- establish a Defense Coalition Support Account to fund and, as appropriate, stockpile routine defense articles such as helmets, body armor, and night vision devices for use by coalition partners;
- expand Department authority to provide logistics support, supplies, and services to allies and coalition partners to enable coalition operations with U.S. forces;
- expand Department authority to lease or lend equipment to allies and coalition partners for use in military operations in which they are participating with U.S. forces; and,
- expand the authorities of the Departments of State and Defense to train and equip foreign security forces best suited to internal counterterrorism and counter-insurgency operations.

The 2006 Quadrennial Defense Review Report also outlined initiatives to address challenges such as Radio Frequency Identification technologies, which will play a key role in achieving the Department’s vision for implementing knowledge-enabled logistics support to the warfighter through automated asset visibility and management.³

High-Risk Areas

Since 1990, the GAO has periodically reported on Government programs and operations that it identifies as “high risk.” These efforts bring focus to a targeted list of major challenges that impede effective Government and cost the Government billions of dollars each year. Since 1990, GAO has identified DoD Contract Management, Logistics, and Financial Management as high-risk areas. Historically, high-risk areas have been so designated because of traditional vulnerabilities related to their greater susceptibility to fraud, waste, abuse, and mismanagement. As the high-risk program has evolved, the high-risk designation draws attention to areas associated with broad-based transformations needed to achieve greater economy, efficiency, effectiveness, accountability, and sustainability of selected key Government programs and operations. The DoD has eight of its own high-risk areas and shares responsibility for six Government-wide high-risk areas.⁴

Oversight

The Defense oversight community and GAO issued 314 reports and testimonies between October 1, 2002, and September 30, 2007, that support OEF and OIF. Of the 314 reports and testimonies, 12 reports are classified and not included in this report.

We reviewed the 302 reports and testimonies (246 reports and 56 testimonies) and categorized them into three main functional areas (Contract Management, Logistics, and Financial Management)⁵ based on our review of the pertinent areas covered in the reports and the subsequent recommendations. We identified 983 recommendations that addressed one or more functional areas to improve operations that support OEF and OIF. Table 1 shows the number of reports and recommendations within the three main functional areas.

Table 1. OEF and OIF Related Reports and Testimonies (FY 2003 - FY 2007)

Functional Area	Number of Reports and Testimonies*	Recommendations
Contract Management	103	302
Logistics	119	332
Financial Management	133	264
Other	73	119

*The total will exceed 302 because reports and testimonies may cover multiple function areas.

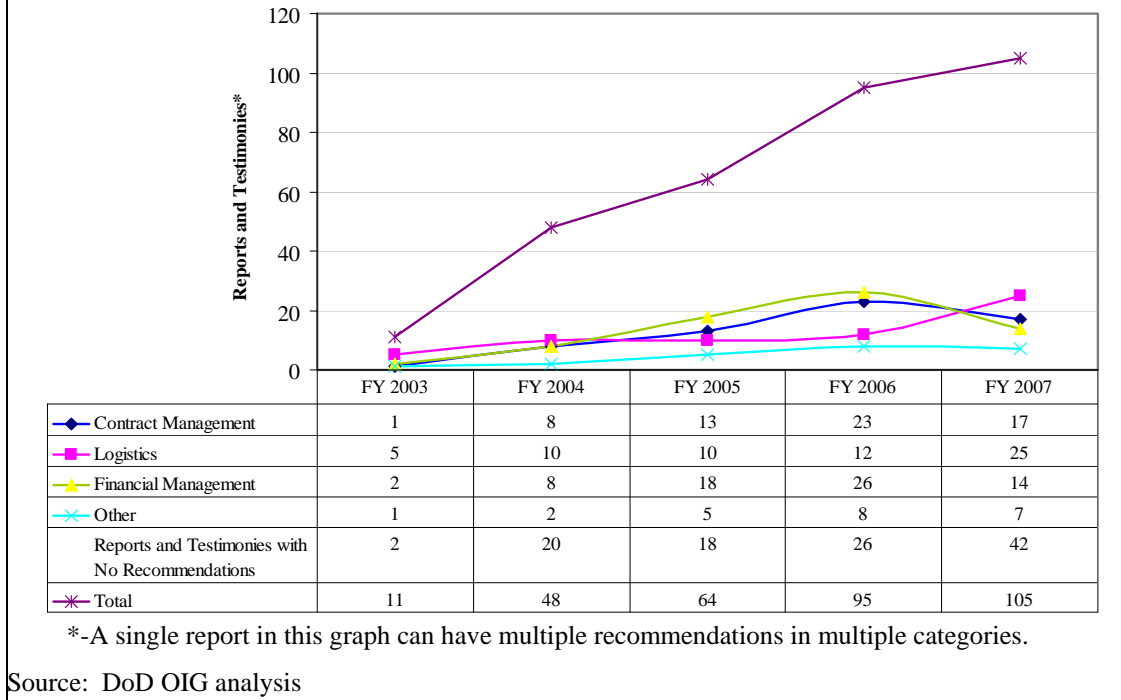
³ Quadrennial Defense Review, February 6, 2006.

⁴ GAO Report No. 07-310, “HIGH-RISK SERIES: An Update,” January 2007.

⁵ Reports and testimonies that were identified as outside Contract Management, Logistics, and Financial Management functional areas were categorized as “Other.”

Since FY 2003, the Defense oversight community and GAO have steadily increased their oversight of OEF and OIF operations (see Table 2). The oversight community has provided a balanced review of Contract Management, Logistics, and Financial Management areas supporting OEF and OIF.

**Table 2. Oversight of OEF and OIF Operations
FY 2003 through FY 2007**



Recommendations

As of September 30, 2007, sufficient actions have been taken on 699 of the 983 recommendations (71 percent) and these recommendations are considered completed. We did not report on any recommendations that were closed after September 30, 2007, but will do so in a future report. Of the 284 recommendations open as of September 30, 2007, 55 recommendations were to agencies and activities outside of DoD. Table 4 (page 16) shows the overall status of recommendations as of September 30, 2007.

Initiatives

In addition to the actions on OEF and OIF related recommendations, DoD has taken other actions, whether required by public law or self-initiated, to address challenges in Operations Enduring and Iraqi Freedom. For the purpose of this report, we focus on discussing initiatives that DoD has reported to us that we believe should directly help overcome DoD challenges in Contract Management, Logistics, and Financial Management.

Chapter 1. Systemic Challenges During Wartime Contingency Operations for Contract Management, Logistics, and Financial Management

Over the course of conducting Operations Enduring and Iraqi Freedom, DoD experienced significant and recurring systemic challenges in the following functional areas:

- Contract Management: Contract Oversight and Resource Limitations
- Logistics: Asset Accountability, Visibility, and Equipping the Force
- Financial Management: Accuracy of Cost Reporting and Accountability

Further, systemic challenges were common in more than one of the functional areas. Specifically, shortfalls in training and in policy and procedures were systemic challenges reported in more than one functional area. The Defense oversight community and GAO have identified hundreds of millions of dollars in assets that DoD was unable to demonstrate adequate accountability for as well as more than a billion dollars in inaccurate cost reporting.

Contract Management

DoD has experienced challenges since FY 2003 in providing an adequate number of personnel to perform contractor oversight and in providing adequate training to the personnel that were performing oversight of contractors supporting Operations Enduring and Iraqi Freedom. The DoD OIG, AAA, AFSA, SIGIR, and GAO all reported on the challenges DoD has experienced with the lack of adequate oversight over contractors in both OEF and OIF. As reported by the DoD oversight community and GAO, DoD has taken action since FY 2003 to improve its guidance on the use of contractors to support deployed forces. However, the DoD oversight community and GAO continue to report that long-standing problems continue to hinder DoD oversight of contractors at deployed locations.

Contract Oversight Personnel

DoD has experienced challenges in providing an adequate number of personnel to perform contractor oversight for OEF and OIF. As reported by GAO, a lack of adequate contract oversight personnel was a DoD-wide problem; the problem was more severe for more demanding contracting environments such as Iraq and Afghanistan, and it presented unique difficulties. Without an adequate number of personnel to perform oversight of the contractors, DoD increases its risks that contractors are not meeting contract requirements.⁶

For example, the DoD OIG identified the lack of adequate contractor surveillance in FY 2003 for 13 of 24 contracts, valued at \$122 million. These contracts were awarded by the Defense Contracting Command—Washington to support the Office of Reconstruction and Humanitarian Assistance.⁷ In FY 2004, the GAO also identified that

⁶ GAO Report No. 07-145.

⁷ DoD OIG Report No. D-2004-057.

the lack of adequate staffing presented challenges to several agencies and resulted in inadequate contractor oversight. GAO stated that although agencies took action, some of these early contract administration issues were not fully resolved.⁸ In FY 2007, AFAA identified that U.S. Air Forces Central personnel at three of four locations in Southwest Asia did not adequately monitor contract performance for seven (out of ten) contracts valued at \$27.4 million.⁹ SIGIR discussed, in FY 2007, the difficulty in recruiting qualified Contracting Officer's Technical Representatives for appointment in support of Logistics Civil Augmentation Program (LOGCAP) Task Order 130. During the SIGIR audit, the Defense Contract Management Agency (DCMA) did appoint 18 Contracting Officer's Technical Representatives to oversee the task order.¹⁰ GAO also stated in FY 2007 that although DoD took action to improve its guidance on the use of contractors to support deployed forces since FY 2003, a number of long-standing problems continued to hinder DoD management and oversight of contractors at deployed locations. Although DoD issued the first DoD-wide instruction¹¹ on the use of contractors to support deployed forces, which addressed some of the problems that were previously raised, there were concerns that DoD Components were not implementing this instruction. Ultimately, while DoD new guidance was a good first step towards improving the Department's management and oversight of contractors, the Department continued to face problems, including:

- limited visibility over contractors and contractor activity,
- lack of adequate contract oversight personnel,
- limited collection and sharing of institutional knowledge, and
- limited or no information on contractor support in predeployment training.¹²

As stated by the DoD OIG, appropriate Government surveillance of contractor performance is required to give reasonable assurance that efficient methods and effective cost controls are being used.¹³

Contract Training

DoD experienced challenges to provide adequate training necessary for contract oversight personnel to perform their respective oversight functions. The DoD OIG reported that without adequate contract training for personnel assigned oversight duties, DoD cannot be assured that it paid fair and reasonable prices for goods and services purchased. For example, the DoD OIG identified the lack of adequate training of personnel in FY 2003 at the Defense Contract Command—Washington. Specifically, Defense Contract Command—Washington personnel, who did not have contract backgrounds or contract-related training, inappropriately approved 13 out of 24 contracts without validating the cost data. The DoD OIG determined that Defense Contract Command—Washington personnel approved and signed \$7 million invoiced by a contractor without verifying whether the Government received the material.¹⁴ In another

⁸ GAO Report No. 04-605.

⁹ AFAA Report No. F-2007-0005-FD3000.

¹⁰ SIGIR Report No. 07-001.

¹¹ DoD Instruction 3020.41, "Contractor Personnel Authorized to Accompany the U.S. Armed Forces," October 2005.

¹² GAO Report No. 07-145.

¹³ DoD OIG Report No. D-2004-057.

¹⁴ DoD OIG Report No. D-2004-057.

example, in FY 2006, AAA identified that although the LOGCAP Support Unit had taken sufficient actions to improve training and its effectiveness, the training process did not provide enough practical exercises on determining and validating requirements and on preparing Statements of Work and Independent Government Cost Estimates.¹⁵ In FY 2007, AFAA identified that quality assurance personnel were not provided necessary training before they assumed quality assurance responsibilities.¹⁶

Logistics

Before OEF and OIF, DoD experienced challenges in logistics business processes capabilities and responsibilities. Specifically, DoD logistics policies and procedures were inadequate to fully support the OEF and OIF contingency operations. A lack of clear and focused policies and procedures led to inconsistencies and inefficiencies including challenges in accountability and visibility over DoD assets and equipment destined for the sovereign governments of Afghanistan and Iraq.

The Defense oversight community and GAO have all reported on the challenges DoD has experienced with the logistics operations supporting OEF and OIF. The Defense oversight community and GAO have identified more than a billion dollars in assets that DoD was unable to demonstrate adequate accountability or visibility over. Since the 1990s, DoD supply chain management has been identified as a high-risk area because of high inventory levels and a supply system that was not responsive to the needs of the warfighter.

Logistics Accountability and Visibility

DoD could not demonstrate adequate accountability for more than \$1.3 billion in deployed assets and could not demonstrate visibility over \$318 million in assets as reported by the Defense oversight community. Accounting for location and disposition of assets, including munitions-related assets, was a challenge during OEF and OIF. Logistics accountability includes recommendations made to improve establishing or maintaining records to identify, acquire, account for, control, store, or properly dispose of assets.

Asset Accountability

DoD experienced challenges in demonstrating accountability over DoD, Government-furnished, and Iraq and Afghanistan assets. The DoD oversight community and GAO identified about \$1.3 billion in assets that DoD did not demonstrate adequate accountability over.

DoD Assets. In FY 2004, AFAA identified that an air expeditionary wing's accountability records did not include all weapons on hand, did not reflect accurate serial numbers for weapons on hand, but included weapons that were not on hand.¹⁷ In FY 2004, GAO identified a \$1.2 billion discrepancy in supplies sent to theater versus what DoD theater personnel reported.¹⁸ In FY 2005, AFAA discussed another air expeditionary wing that could not locate 14 equipment assets valued at \$8.7 million and

¹⁵ AAA Report No. A-2006-0018-ALL.

¹⁶ AFAA Report No. F-2007-0005-FD3000.

¹⁷ AFAA Report No. F-2004-0060-FDE000.

¹⁸ GAO Report No. 04-305R.

did not record more than 400 on-hand equipment assets on accountable records.¹⁹ In FY 2006, AAA found that property records maintained by division units did not always accurately account for left-behind equipment and equipment returning from OEF and OIF. AAA also found that the property book records for 99 out of 879 vehicles contained discrepancies.²⁰ Again in FY 2007, AFAA identified that the Air Force did not adequately account for deployed assets and that estimated activities Air Force-wide lost accountability of 5,800 deployed assets valued at \$108 million.²¹ In FY 2007, AAA found that 8 percent of sampled returning equipment was not verified as accounted for on unit property records because some Army Reserve unit and installation personnel did not follow established procedures and best practices to process equipment transactions during the mobilization, deployment, demobilization, and redeployment process.²² The lack of asset accountability impeded DoD visibility over deployed assets.

Government-Furnished Property and Equipment. Contractors in theater did not always properly account for Government-furnished property and equipment. In FY 2006, AAA identified a systemic problem with the accountability and visibility of Government-furnished equipment that the Army transferred to the LOGCAP contractor. Specifically, the contractor's property administrator stated he did not notify the Army when they removed an asset from their property book.²³

Government of Iraq and Afghanistan Assets. DoD had a challenge accounting for U.S.-provided equipment. Specifically, GAO reported that DoD and Multi-National Force-Iraq may not be able to account for Iraqi Security Forces receipt of about 90,000 rifles and about 80,000 pistols that were reported as issued but were not recorded during the earlier phases of training and equipping Iraqi Forces (2004 through 2006).²⁴ GAO later reported that although DoD took action in December 2005 to establish a centralized record of all equipment distributed to Iraqi forces, DoD could not account for 190,000 weapons, 135,000 items of body armor, and 115,000 helmets reported as issued to Iraqi forces as of September 2005.²⁵ In FY 2006, SIGIR identified that DoD did not have adequate accountability procedures in place over small arms procured for Iraq Security Forces. Specifically, SIGIR identified material weaknesses because not all weapons procured for the Iraq Security Forces were properly accounted for. This may indicate physical security concerns over weapons and the lack of accountability procedures to track and maintain visibility of small arms, to include those transferred.²⁶ In FY 2007, GAO indicated that the overwhelming size and number of conventional munitions storage sites in Iraq, combined with certain prewar planning assumptions that proved to be invalid, resulted in U.S. Forces inadequately securing those sites and in widespread looting, according to field unit, lessons learned, and intelligence reports. Not securing these conventional munitions storage sites was costly because, as Government reports indicated, looted munitions were used to make Improvised Explosive Devices that killed or maimed many people and would likely continue to support terrorist attacks in the region. As of October 2006, according to Multi-National Corps-Iraq, some remote sites

¹⁹ AFAA Report No. F-2005-0058-FDE000.

²⁰ AAA Report No. A-2006-0188-ALL.

²¹ AFAA Report No. F-2007-0004-FC4000.

²² AAA Report No. A-2007-0061.

²³ AAA Report No. A-2006-0083-ALL.

²⁴ GAO Report No. 07-308SP.

²⁵ GAO Report No. 07-711.

²⁶ SIGIR Report No. 06-033.

were not revisited to verify whether they posed any residual risk or whether they were physically secured. DoD did not appear to have conducted (in FY 2007) a theater-wide survey and assessment of the risk that unsecured conventional munitions represent to U.S. forces and others.²⁷ Internal sources other than our universe of completed reports and testimonies show that in July 2007 the DoD OIG initiated and led an effort to assess the status of the lack of accountability over munitions in Iraq and Afghanistan.

As stated above in the accountability reports, the lack of accountability over assets affects DoD visibility over these assets, which can impact DoD ability to transfer equipment to units preparing to deploy.

Asset Visibility

DoD had challenges in demonstrating asset visibility, including visibility of about \$318 million in assets. Without asset accountability, asset visibility was compromised because records identifying the location of equipment were not adjusted to reflect the redistribution of the assets. Although major combat operations were successful during the initial phases of OIF, there were substantial logistics support problems. Asset visibility is achieved by using timely and accurate information systems that track the distribution of assets. Visibility begins at the point from which materiel is shipped to the theater of operations and continues until it reaches the user. Critical to visibility is the capability to update source data dynamically with the near real-time status of shipments from other combat service support systems until the shipments arrive at their ultimate destinations. Units operating in the theater could not track equipment and supplies adequately. The inaccurate records caused DoD personnel to spend unnecessary time and energy locating equipment needed for units preparing to deploy. According to AAA and AFAA reports, higher-tiered asset systems did not contain asset visibility data used by Army and Air Force decision makers.

For example, in FY 2006 and FY 2007, AAA found that U.S. Army Forces Command used data recorded in asset visibility tools, such as Command Asset Visibility and Equipment Redistribution System, to identify and transfer equipment to units preparing to deploy. This process was compromised because of the erroneous supporting records.²⁸ In FY 2007, AFAA reported that Air Force leaders did not have total asset visibility and were not always able to determine whether the right assets were at the right locations to meet mission requirements. AFAA estimated that activities Air Force-wide incorrectly coded deployed locations for 15,373 assets, valued at \$213.2 million, and incorrectly reported the deployment status of 2,689 assets, valued at \$104.7 million.²⁹

The reports show that besides challenges in maintaining adequate visibility over assets on-hand, DoD experienced some challenges in providing its forces with the equipment necessary to conduct its missions.

Equipping the Force

DoD faced challenges in properly equipping its forces supporting OEF and OIF. Specifically, U.S. military forces experienced shortages in supplying necessary amounts of equipment such as small arms, armor for vehicles, and body armor. The DoD OIG and GAO highlighted various challenges for equipping military forces.

²⁷ GAO Report No. 07-444.

²⁸ AAA Report No. A-2006-0188-ALL; AAA Report No. A-2007-0061.

²⁹ AFAA Report No. F2007-0004-FC4000.

For example, in FY 2007, the DoD OIG identified that the Army equipped its deployed forces in support of OIF with the small arms necessary to meet Combatant Commanders requirements. However, before deployment, some units were not fully equipped with the types of small arms required to do their assigned mission and had to obtain those small arms from other sources, such as nondeployed units. Nondeployed units faced a potential shortage of small arms and may not have had the ability to adequately train and maintain equipment and personnel readiness at an acceptable level.³⁰

In FY 2007, the DoD OIG surveyed about 1,100 Service members who supported OEF and OIF. The DoD OIG found that Service members experienced shortages of force-protection equipment, such as up-armored vehicles, electronic countermeasure devices, crew-served weapons, and communications equipment. As a result, Service members were not always able to effectively complete their missions; they had to perform missions without the proper equipment, use informal procedures to obtain equipment and sustainment support, and cancel or postpone missions while waiting to receive equipment.³¹

DoD also experienced challenges in equipping its forces with armored trucks and body armor. Acquisition-related issues caused shortages in meeting DoD armored trucks and body armor requirements. Specifically, DoD did not adequately leverage acquisition opportunities between Army and Marine Corps truck armor procurements. In addition, the increased requirement for new body armor exceeded the manufacturing increased-production capabilities.

Armored and Tactical Vehicles. GAO identified that U.S. military forces in Iraq experienced shortages of truck armor. GAO also found that although truck armor requirements were determined in November 2003, the Army did not produce all the armor kits until February 2005 and did not install the kits to meet the initial requirements until May 2005.³² In FY 2007, the DoD OIG reported that the Marine Corps Systems Command continued to award contracts for armored vehicles to contractors who repeatedly failed to meet contractual delivery schedules for getting vehicles to the theater. In addition, the DoD OIG found that TACOM Life Cycle Management Command³³ awarded a contract for crew protection kits to another contractor that did not meet the Federal Acquisition Regulation definition of a responsible prospective contractor. Specifically, the contractor did not have the necessary production control procedures, property control systems, and quality assurance measures in place to meet contract requirements for crew protection kits. As a result, the TACOM Life Cycle Management Command received crew protection kits with missing and unusable components.³⁴ This increased the kit installation time and required additional kit inspections.

Body Armor. DoD did not have an adequate supply of the new body armor in support of its expanded body armor requirements for Operation Iraqi Freedom. In FY 2005, GAO reported that new Interceptor body armor was not available in sufficient quantities to U.S. Military forces in Iraq sometime between October 2002 and

³⁰ DoD OIG Report No. D-2007-010.

³¹ DoD OIG Report No. D-2007-049.

³² GAO Report No. 07-308SP.

³³ Referred to in previous DoD Inspector General reports as the Tank-automotive and Armaments Command.

³⁴ DoD OIG Report No. D-2007-107.

September 2004. But, according to U.S. Central Command (CENTCOM) officials, all personnel in Iraq had the new armor by January 2004. GAO also reported that because of the shortages, CENTCOM officials stated they had prioritized the issue of the new body armor to those who were most vulnerable. Body armor was also not available for all support personnel, such as the Army's 377th Theater Support Command, while insurgents were attacking and interdicting supply routes in Iraq. GAO further stated that because of the shortages, many individuals bought body armor with personal funds. The Congressional Budget Office estimated that as many as 10,000 personnel purchased vests and as many as 20,000 purchased plates with personal funds; it estimated the total cost to reimburse them would have been \$16 million in 2005.³⁵

Financial Management

DoD experienced numerous challenges in its processes for recording and reporting its war-related costs. The challenges included long-standing deficiencies in DoD financial management systems and business processes, the use of estimates instead of actual cost data, and the lack of adequate supporting documentation. DoD took some steps to address these challenges, but problems remain. Without transparent and accurate cost reporting, Congress and DoD will not have reliable information on how much the war costs, sufficient details on how appropriated funds are spent, and the historical data needed to consider future funding needs. Reporting the cost of war, internal controls over cash, and DoD budget and obligation requirements are notable accountability challenges in Financial Management.

Accuracy of Cost Reporting

DoD experienced challenges in providing accurate and reliable cost reporting for OEF and OIF operations. The inadequate processes for recording and reporting GWOT costs raised concerns that these data may not accurately reflect the true nature of the cost. Specifically, neither DoD nor Congress can reliably know how much the war is costing or know the details on how appropriated funds are being spent, or have historical data useful in considering future funding needs. The Chief Financial Officers Act of 1990 requires agencies to "...develop and maintain an integrated agency accounting and financial system, including financial reporting and internal controls, which ...provides for the development and reporting of cost information."³⁶ DoD Financial Management Regulation, volume 12, chapter 23, paragraph 230104, as of September 2007, requires that controls, accounting systems, and procedures provide in financial records the proper identification and recording of costs incurred in supporting contingency operations.

For example, in FY 2005, GAO found numerous problems in DoD processes for recording and reporting costs for GWOT, raising significant concerns about the overall reliability of DoD reported cost data. Factors affecting the reliability of DoD reported costs included long-standing deficiencies in DoD financial systems, the lack of a systematic process to ensure that data were correctly entered into those systems, inaccurately reported costs, and difficulties in properly categorizing costs. In at least one case, reported costs may have been materially overstated. Specifically, GAO reported that DoD then-reported obligations for mobilized Army reservists in FY 2004 were based primarily on estimates rather than actual information and differed from related payroll information by as much as \$2.1 billion. In addition, GAO found inadvertent double counting in the Navy and Marine Corps' portion of DoD reported costs amounting to

³⁵ GAO Report No. 05-275.

³⁶ Chief Financial Officers Act of 1990, Section 902.

almost \$1.8 billion from November 2004 through April 2005. GAO also found some incremental base operations costs that appeared, at best, incidental to the support of GWOT. In summary, although GAO identified significant data reliability problems, GAO did not determine the extent that total costs were misstated because it was not feasible to examine all reported costs.³⁷

In addition to the double counting GAO found, in FY 2005, the Naval Audit Service reported that 17 of the 44 Marine Corps System Command contracts (valued at \$93.3 million) from FY 2003 and FY 2004 did not contain the proper Special Interest Codes. The Special Interest Codes indicated that the contracts supported OIF, would be reported as OIF-related expenses, and the Service would receive reimbursement for the OIF-related expenses.³⁸

In FY 2006, SIGIR found that the U.S. Army Corps of Engineers over reported its obligations by \$362 million for Project and Contracting Office obligations recorded in U.S. Army Corps of Engineers financial records. The \$362 million in obligations were recorded under the vendor name “Dummy Vendor,” which does not constitute proper obligations. This also is not consistent with a 1995 decision by the Comptroller General of the United States on appropriations availability, the GAO Appropriations Law Manual, and the DoD Financial Management Regulation requirements for the recording and reviewing of commitments and obligations. These funds would expire if proper obligations actions were not taken by September 30, 2006.³⁹

Financial Accountability

DoD had challenges in demonstrating financial accountability in OEF and OIF. The GAO, DoD OIG, and SIGIR have reported on accountability challenges.

In FY 2004, GAO reported its concerns over transparency and accountability over DoD GWOT cost reporting. It also reported that DoD cost reporting included large amounts of funds that were reported as obligated in miscellaneous categories and thus provided little insight on how those funds were spent. GAO highlighted that an earlier FY 2004 report⁴⁰ identified that 35 percent of obligations DoD reported in the FY 2003 Operation and Maintenance account were in “other supplies and equipment” and “other services and miscellaneous contracts.”⁴¹

In FY 2005, GAO reported that DoD modified its guidance to define more clearly some of the cost categories and DoD took additional steps to strengthen the oversight and program management of cost reporting. GAO reported individual commands took steps to control costs and DoD policy advised its officials of their financial management responsibilities to ensure the prudent use of contingency funding. However, GAO also had concerns that DoD did not systematically call for all commands involved in GWOT to take steps to control costs, set general parameters to guide cost-control efforts, and keep the Under Secretary of Defense (Comptroller) informed of those steps and their

³⁷ GAO Report No. 05-882.

³⁸ Naval Audit Service Report No. N2005-0018.

³⁹ SIGIR Report No. 06-037.

⁴⁰ GAO Report No. 04-668.

⁴¹ GAO Report No. 04-915.

success. DoD agreed to most recommendations; however, it did not agree to establish DoD-wide guidance on cost controls.⁴²

In FY 2007, GAO reported that DoD and the Military Services took specific steps intended to improve the accuracy and reliability of their reported GWOT obligation data; however, some problems remained with transparency over certain costs and inaccuracies in reported obligations. In August 2005, the DoD Comptroller issued guidance to help DoD Components more accurately and consistently report obligations for contingencies such as GWOT. It directed DoD Components to perform a monthly variance analysis to review and validate that their reported obligations were accurate and provided a fair representation of ongoing activities. The DoD Comptroller also issued guidance that directed submitting DoD Components to attest to the accuracy of their monthly obligation data in DoD Supplemental and Cost of War Execution Report and affirm that the report provided a fair representation of ongoing activities. However, because these efforts were in the early stages of implementation, GAO did not fully evaluate the impact.⁴³

Again, in FY 2007, GAO reported on its concerns about the lack of detail in accounting for obligations and expenditures in the DoD procurement account. GAO stated the detailed accounting would provide Congress with the visibility it needs to identify the types of equipment procured with the reset funds it appropriates, such as aircraft, vehicles, or communication and electronic equipment.⁴⁴

Commanders' Emergency Response Program. DoD experienced challenges in CERP, such as maintaining program accountability over its CERP funding. AAA, SIGIR, GAO, and DoD OIG identified accountability-related challenges with the CERP program in Iraq and Afghanistan. The CERP supports OEF and OIF by providing ground commanders a source of funds to respond to urgent humanitarian relief and reconstruction requirements in their areas of responsibility by carrying out programs that immediately assist the local population. Table 3 shows the funds appropriated or requested (FY 2008) for CERP, in billions of dollars.

Table 3. Funding for Commanders' Emergency Response Program

	FY 2005	FY 2006	FY 2007	FY 2008	GWOT Total
Iraq	.7	.7	.7	.8	2.9
Afghanistan	.1	.2	.2	.2	.8*
Total	.8	.9	1.0	1.0	3.7

* The apparent discrepancy for Afghanistan is due to rounding.

Source: CERP data as reported by the Deputy Secretary of Defense during testimony before the House Budget Committee on July 31, 2007

⁴² GAO Report No. GAO-05-882.

⁴³ GAO Report No. GAO-07-076.

⁴⁴ GAO Report No. GAO-07-814.

For FY 2006 and FY 2007, including DoD FY 2007 CERP supplemental increase of \$.5 billion, the CERP programs for OEF and OIF combined was about \$1.9 billion.⁴⁵ In FY 2005, AAA reported challenges with Multi-National Security Transition Command-Iraq documentation in the CERP files. It identified shortfalls in documenting and maintaining results of coordination with others, cost estimates from subordinates, Statements of Work, and requirement requests.⁴⁶ A followup report that AAA issued later in FY 2005 showed that Multi-National Security Transition Command-Iraq had implemented previous recommendations, but still had opportunities to improve oversight of its CERP program.⁴⁷ Also during FY 2005, SIGIR issued similar findings; it concluded that while CERP-appropriated funds were properly used for the intended purposes, controls over the distribution of appropriated funds were not consistently followed and required documents were not consistently used to maintain accountability of projects.⁴⁸

By April 2007, SIGIR found that while Multi-National Corps-Iraq had improved its controls over fund accountability for CERP in Iraq, project documentation was still a weakness.⁴⁹ Also in FY 2007, GAO reported that DoD needed to provide greater transparency on the use of CERP funds for condolence payments by clarifying the definitions as to what should be reported in the two CERP categories: (1) condolence payments and (2) battle damage payments. GAO further stated DoD needed to include document reference numbers for payments to allow DoD to determine whether expenditures of CERP funds were appropriately categorized and to permit DoD to obtain detailed information for analysis and reporting, as appropriate.⁵⁰ Further, in FY 2007, the DoD OIG reported that for CERP in Afghanistan, 15 of the 16 pay agents reviewed did not have appropriate physical security for storing cash; the other pay agent did not hold cash because she was collocated with a finance office. Of the 16 pay agents, 2 inappropriately disbursed cash.

Systemic Challenges Across Functional Areas

Aside from the challenges in each functional area previously discussed, in summarizing this report we identified common challenges across the functional areas. Specifically, from our review of the Defense oversight community and GAO reports and testimonies, training and policy and procedures challenges were identified in more than one of these functional areas: Contract Management, Logistics, and Financial Management.

Training

The Defense oversight community and GAO issued 39 reports and testimonies that discuss various training challenges DoD faced in conducting OEF and OIF operations. In the three functional areas, we identified:

- 15 reports and testimonies that discuss Contract Management training challenges;
- 15 reports and testimonies that discuss Logistics training challenges; and,
- 9 reports and testimonies that discuss Financial Management training challenges.

⁴⁵ FY 2007 Emergency Supplemental Request for the Global War on Terror, DoD, February 2007.

⁴⁶ AAA Report No. A-2005-0173-ALE.

⁴⁷ AAA Report No. A-2005-0332-ALE.

⁴⁸ SIGIR Report No. 05-014.

⁴⁹ SIGIR Report No. 07-006.

⁵⁰ GAO Report No. GAO-07-699.

Policies and Procedures

The Defense oversight community and GAO issued 121 reports that discuss various policy and procedure challenges DoD faced in conducting OEF and OIF operations. In the three functional areas, we identified:

- 29 reports that discuss Contract Management policy and procedure challenges;
- 53 reports that discuss Logistics policy and procedure challenges; and,
- 39 reports that discuss Financial Management policy and procedure challenges.

Chapter 2. Responsive Actions Taken by Management to Address Recommendations

As of September 30, 2007, sufficient actions had been taken on 699 of the 983 recommendations (71 percent); these recommendations are considered completed. We did not report on any recommendations that were closed after September 30, 2007, but will do so in a future report. Of the 284 recommendations open as of September 30, 2007, 55 recommendations were to agencies and activities outside of DoD. Table 4 shows the overall status of recommendations as of September 30, 2007.

Table 4. Overall Status of Recommendations

	Recommendations	Closed	Percent Closed	Open	Percent Open
FY 2003	28	27	96.4	1	3.6
FY 2004	105	96	91.4	9	8.6
FY 2005	257	211	82.1	46	17.9
FY 2006	282	220	78.0	62	22.0
FY 2007	311	145	46.6	166	53.4
Total	983	699	71.1	284	28.9

Standards for Followup on Recommendations

Office of Management and Budget Circular A-50 “Audit Followup,” September 29, 1982, states that audit followup is an integral part of good management and is a shared responsibility of agency management officials and auditors. Each agency must establish systems to ensure the prompt and proper resolution and implementation of audit recommendations. These systems must provide for a complete record of action taken on both monetary and nonmonetary findings and recommendations.⁵¹

Generally accepted government auditing standards prescribe followup requirements for audit findings and recommendations. Accordingly, for performance audits, generally accepted government auditing standards state that auditors should evaluate whether the audited entity has taken appropriate corrective action to address findings and recommendations from previous engagements that are significant. Auditors should use this information in assessing risk and determining the nature, timing, and extent of current work, including determining the extent to which testing the implementation of the corrective actions applies to the current engagement objectives.⁵²

DoD Directive 7650.3, “Follow-up on General Accounting Office (GAO), DoD Inspector General (DoD IG), and Internal Audit Reports,” October 18, 2006, provides guidance for GAO, DoD OIG, and other DoD internal audit organizations. Followup is an integral

⁵¹ Office of Management and Budget Circular A-50, September 29, 1982.

⁵² GAO-07-731G Government Auditing Standards, July 2007, Chapter 7 “Field Work Standards for Performance Audits,” Section 7.36 “Previous Audits and Attestation Engagements.”

part of good management and is a responsibility shared by DoD managers and auditors. Each agency implements its own followup program in accordance with the prescribed standards. Further, as described by SIGIR officials, in general, SIGIR attempts to follow up on open recommendations semiannually to provide current data in the required semiannual reports to Congress. According to the SIGIR Deputy Assistant Inspector General for Audit, as of April 2008, SIGIR was developing an automated followup tracking system.

Chapter 3. Initiatives Taken by DoD to Address Contract Management, Logistics, and Financial Management Challenges

Besides taking action on OEF and OIF related recommendations, DoD took other actions, whether required by public law or self-initiated, to address challenges in Operations Enduring and Iraqi Freedom. For the purpose of this report, we focus on discussing initiatives that DoD reported to us that we believe should directly help overcome challenges in DoD Contract Management, Logistics, and Financial Management in OEF and OIF.⁵³

Contract Management Initiatives

DoD initiated many actions to address contract-related challenges in OEF and OIF. These initiatives included establishing and revising guidance, fielding a new contractor accountability system, adding new contingency contracting training at DoD academic institutions, and looking at contracting challenges through commissions and task forces.

Guidance on Oversight of Contractors. DoD has issued additional guidance to address contracting-related challenges in OEF and OIF, which includes jurisdiction over contractors in contingency areas of operations, tracking contractors performing work outside the United States, as well as managing and integrating contractor support in joint and contingency areas of operations.

- On October 17, 2006, the Uniform Code of Military Justice (UCMJ) was amended to extend UCMJ jurisdiction over persons serving with or accompanying U.S. Armed Forces in the field in times of declared war or contingency operations. The Secretary of Defense's March 10, 2008, memorandum, *UCMJ Jurisdiction Over DoD Civilian Employees, DoD Contractor Personnel, and Other Persons Serving With or Accompanying the Armed Forces Overseas During Declared War and in Contingency Operations*, provides additional guidance to commanders on exercising their UCMJ authority over civilians and contractors during contingency operations, including those supporting the GWOT.
- In November 2006, DoD issued implementation for Procedures, Guidance and Information No. 225-74, "Solicitation and Award of Contracts for Performance in a Foreign Country or Delivery to any Unified Combatant Command Theater of Operation." It requires Combatant Command Contracting offices to establish and maintain a Web page listing all prevailing regulations, policies, requirements, host nation laws, Orders/Fragmentary Orders, Combatant Commander's directives, unique clauses, and other considerations necessary for soliciting and awarding contracts for performance in or delivery to that Combatant Command area of responsibility.
- In January 2007, the Deputy Under Secretary of Defense (Logistics and Materiel Readiness) and the Deputy Under Secretary of Defense (Program Integration)

⁵³ We are not attesting to the adequacy or effectiveness of the DoD initiatives reported.

issued guidance instructing the use of the Synchronized Predeployment and Operational Tracker (SPOT) as the central repository for information on contractors deploying with U.S. Forces. On March 19, 2007, the Director, Defense Procurement and Acquisition Policy issued implementing guidance and instructed the use of SPOT. On January 28, 2008, the Director, Defense Procurement and Acquisition Policy issued guidance that requires that DoD contractor personnel data be entered into SPOT for the CENTCOM area of responsibility by August 1, 2008.

- In October 2007, the acting Under Secretary of Defense for Acquisition, Technology, and Logistics issued a memorandum with procedures for contracting, contract concurrence, and contract oversight for Iraq and Afghanistan. This memo and subsequent policy, procedures, and guidance, issued by the Director, Defense Procurement and Acquisition Policy, instructs contracting officers to have the Joint Contracting Command—Iraq and Afghanistan review and clear Statements of Work and terms and conditions of all contracts requiring performance in Iraq or Afghanistan before awarding a contract. Also, upon award of any contract, the procuring contracting officer must assign to the Joint Contracting Command—Iraq and Afghanistan Federal Acquisition Regulation (FAR) Part 42 and Defense Federal Acquisition Regulation Supplement (DFARS) Part 242 contract administration of the contract portions that relates to performance in Iraq or Afghanistan.
- In March 2008, DoD issued DFARS 225.3, “Contracts Performed Outside the United States.” It requires contracting officers, when using the clause Federal Acquisition Regulation 52.225-19, “Contractor Personnel in a Designated Operational Area or Supporting a Diplomatic or Consular Mission Outside the United States,” to inform the contractor that SPOT is the appropriate automated system to use for the list of contractor personnel required by paragraph (g) of the clause.
- DoD drafted Joint Publication 4-10, “Operational Contract Support in Joint Operations,” which contains detailed content on contracting and contractor management in joint operations. The draft joint publication defines key personnel involved in the contracting process and includes a Contracting Support Plan Checklist and a Contractor Integration Plan Checklist. The Contracting Support Plan Checklist covers the key requirements associated with orchestrating and managing contracting efforts in a joint operations area, including a requirement to ensure that there are adequately trained Contracting Officer Representatives and Contracting Officer Technical Representatives to assist in managing contract performance. The Contractor Integration Plan checklist covers the key requirements associated with managing contractor personnel in a joint operations area and providing Government-furnished support, when such support is required. DoD expects to issue the joint publication July 2008.⁵⁴
- DoD is updating DoD Instruction 3020.41, “Integrating Operational Contract Support into Contingency Operations” (formerly entitled “Contractor Personnel Authorized to Accompany the U.S. Armed Forces”). The update provides an authoritative and comprehensive roadmap of policy and procedures applicable to contractor personnel authorized to accompany the U.S. Armed Forces. The

⁵⁴ Deputy Director, Program Acquisition and Contingency Contracting, Defense Procurement and Acquisition Policy, April 28, 2008.

revised version contains significant changes to the existing instruction including incorporating lessons learned from current operations, requirements for developing contractor oversight plans, and requirements for adequate military personnel needed to execute contract oversight.⁵⁵

SPOT. DoD developed SPOT, an automated system, to track contractors. SPOT, hosted in the Army network domain (<https://spot.altess.army.mil/default.aspx>) and operated by a contractor, has been designated as the Joint Enterprise contractor management and accountability system to provide a central source of contingency contractor information in accordance with DoD Instruction 3020.41, “Contractor Personnel Authorized to Accompany the U.S. Armed Forces,” October 3, 2005. Contractor companies are required to maintain by name (of each employee) accountability in SPOT while Government representatives use SPOT for oversight of the contractors they deploy.

Contingency Contracting: A Joint Handbook. Beginning the first quarter of FY 2008, DoD distributed Contingency Contracting: A Joint Handbook (the Contingency Contracting Joint Handbook) to the contingency contracting workforce.⁵⁶ The Contingency Contracting Joint Handbook, authorized by the Director, Defense Procurement and Acquisition Policy and Strategic Sourcing, provides a consolidated source of information for contingency contracting officers conducting contingency contracting operations in a Joint environment. The hardcopy book and accompanying DVD are intended to be used for training at home stations, for reference during deployment, and for training while deployed. The handbook and DVD provide useful tools, templates, and training that enable the contingency contracting officer to be effective in any contracting environment. The Contingency Contracting Joint Handbook was prepared by the Office of the Under Secretary of Defense for Acquisition, Technology, and Logistics (OUSD[AT&L]), Defense Acquisition, Technology, and Logistics contingency contracting staff, the Defense Acquisition University, and the Air Force Logistics Management Agency.⁵⁷

Contingency Contract Training. Under the Fiscal Year 2007 National Defense Authorization Act, DoD has expanded contingency contracting training modules through the Defense Acquisition University (DAU) as required by Section 854 of the Act.⁵⁸ DAU has redesigned the contingency contracting curriculum to improve training supporting “journeyman-level” contingency contracting operations. This will enable experienced contingency contracting officers to be deployable worldwide and be effective immediately upon arriving at the site.⁵⁹ One example of specific training DAU already provides is the Construction Contract Management course prepared by DAU for the Joint Contracting Command—Iraq and Afghanistan. DAU has revised the program of instruction for the Joint Contingency Contracting Course, CON 234, using the Joint

⁵⁵ Ibid.

⁵⁶ Panel on Contracting Integrity, Quarterly Progress Update, March 31, 2008.

⁵⁷ Contingency Contracting: A Joint Handbook.

⁵⁸ Mr. Gary Motsek, Assistant Deputy Under Secretary of Defense, Office of Program Support, before the Subcommittee on Oversight and Investigations, U.S. House of Representatives, on April 25, 2007.

⁵⁹ Honorable James Finley, Deputy Undersecretary of Defense for Acquisition and Technology, before the Subcommittee on Readiness and Management Support, Senate Armed Services Committee, April 2, 2008.

Contingency Contracting Handbook.⁶⁰ DAU is also developing an advanced contingency contracting course.⁶¹

DAU also hosts the Joint Contingency Contracting Community of Practice on its Web site to facilitate collaboration and sharing of learning and job support assets, which will result in improved efficiencies and support. This initiative also serves as a repository for policy and guidance information, predeployment information, tools, and after action reports. This community of practice as a Web-based tool enables connects the contingency contracting community to share expertise and experience. Significant findings concerning contingency contracting from staff assistant visits or internal self-inspection programs, as well as after action reports and lessons learned, must be posted to the DAU Web site.⁶² Additional information on DAU contingency contracting related matters can be found at <https://acc.dau.mil/contingency>.

Panel on Contracting Integrity. On February 16, 2007, the OUSD(AT&L) established the Panel on Contracting Integrity in accordance with the requirements of Section 813 of the Fiscal Year 2007 National Defense Authorization Act (Section 813).

As required by Section 813, the Panel is reviewing DoD progress to eliminate areas of vulnerability that allow fraud, waste, and abuse to occur. The Panel established 10 subcommittees to support the review of contracting integrity issues: Current Structure of Contracting Integrity; Sustained Senior Leadership; Capable Contracting Workforce; Adequate Pricing; Appropriate Contracting Approaches and Techniques; Sufficient Contract Surveillance; Contracting Integrity in a Combat/Contingent Environment; Procurement Fraud Indicators; Contractor Employee Conflicts of Interest; and Recommendations for Change. Each subcommittee completed a formal report documenting the review of their designated focus areas and presented recommendations to enhance contracting integrity. The Panel reviewed the requirements of Section 813; the findings and 20 recommendations in the March 2005 Report of the Defense Science Board; and the recommendations of GAO Report GAO-06-838R, "Contract Management: DoD Vulnerabilities to Contracting Fraud, Waste and Abuse," July 7, 2006. In its first annual report to Congress (December 2007), the Panel identified 21 initial actions in 2008 in the following areas.

- Reinforce functional independence of contracting personnel and promptly fill contracting leadership positions with qualified leaders of integrity who expect and enforce ethical behavior.
- Determine appropriate size of the contracting workforce and ensure that it has the appropriate skills to effectively and efficiently price, award, and manage more than \$300 billion in annual contracts.
- Develop a DoD-wide consistent contract policy-execution review plan, strengthen contracting approaches, and reinvigorate contract surveillance techniques.
- Improve planning and training for contracting in combat/contingent environments.

⁶⁰ Panel on Contracting Integrity, Quarterly Progress Update, March 31, 2008.

⁶¹ Mr. John Young, Under Secretary of Defense for Acquisition, Technology, and Logistics, before the House Committee on Armed Services, on April 2, 2008.

⁶² Mr. Richard Ginman, Deputy Director, Program Acquisition and Contingency Contracting, Defense Procurement and Acquisition Policy, April 28, 2008.

On March 31, 2008, OUSD(AT&L) issued an internal quarterly progress update. Additional internal quarterly updates on Panel initiatives are scheduled to be issued through the remainder of 2008. The March issue provided an update on the Panel and its subcommittees' efforts. The overview and efforts of the subcommittees on Contracting Integrity in a Combat/Contingent Environment and Procurement Fraud Indicators are discussed below.

Contracting Integrity in a Combat/Contingent Environment Subcommittee.

The Contracting Integrity in a Combat/Contingent Environment subcommittee is chaired by the Director, Defense Procurement and Acquisition Policy and Strategic Sourcing. For FY 2008, the Contracting Integrity in a Combat/Contingent Environment subcommittee will improve training by leveraging Marine Corps and Air Force training capabilities; improve training on how to run a contracting office in a combat/contingent environment; and review Fraud Indicator Training and Contracting Office Transition Plan. In the March 2008 Quarterly Progress Update, the subcommittee reported that the Department has taken numerous steps forward in improving the quality of training offered to contingency contracting workforce members in DoD. For example, the Army revised its Functional Area 51 Contracting Officer Leader Development program and developed a new training strategy after closely reviewing the programs of instruction offered by both the U.S. Marine Corps and Air Force. For Fraud Indicator Training, the subcommittee reviewed the Contingency Contracting Joint Handbook and reported that with the use of the handbook and DAU training contracting officers will be able to identify specific indicators of contract fraud found most prevalent in a contingency environment. The subcommittee also reported that Chapter 4 of the Joint Contingency Contracting Handbook provides the initial elements of training to prepare the contingency contracting officer for transition planning.

Procurement Fraud Indicators Subcommittee. The Procurement Fraud Indicators Subcommittee is chaired by the Assistant Inspector General, Acquisition and Contract Management, DoD OIG. The Executive Director for the Panel on Contracting Integrity initiated this subcommittee to identify what the procurement indicators are and how they should be addressed. The increased level of DoD spending, especially in a contingency or expeditionary environment and without a comparable increase in procurement staffing levels, has increased procurement risks. The March 2008 Quarterly Progress Update stated that recently reported fraud cases have increased visibility in this area. The membership of this subcommittee includes representatives nominated by the Inspectors General of the Military Departments. Further, in its update, the subcommittee reported it plans to evaluate previously developed information on procurement fraud indicators both within and outside of the Department and determine the best avenues for presenting the information to the procurement community. The following are examples of the subcommittee plans.

- Identify all relevant source material previously developed on procurement fraud indicators and:
 - determine the need for a Procurement Fraud Indicators handbook for acquisition personnel similar to the IG Procurement Fraud Indicators Handbook⁶³ for auditors;
 - review best practices from existing training courses to determine the potential for a training module for insertion into DAU training; and
 - pursue the feasibility of an acquisition Web site.

⁶³ DoD OIG Handbook 7600.3, "Handbook on Fraud Indicators for Contract Auditors," March 31, 1993.

- Conduct research and analysis by implementing the following.
 - Subcommittee members will gather best practices from their own and other organizations.
 - Subcommittee will establish tasks necessary to review the best available information, review the revised IG Procurement Fraud Indicators Handbook, determine the need and contents of a separate acquisition handbook, analyze existing training segments, determine focus and content for DAU training module, and determine the potential for a one-stop acquisition Web site for procurement fraud indicators.

Commissions and Task Forces. In an effort to improve its support of OEF and OIF and for future contingency operations, DoD has established many commissions and task forces. The following highlight a few facts on key commissions and task forces.

Commission on Army Acquisition and Program Management in Expeditionary Operations. The Secretary of the Army established a 45-day commission led by Jacques Gansler, former Under Secretary of Defense for Acquisition, Technology, and Logistics (the Gansler Commission). The Gansler Commission will "...review the Army's policies, procedures, and operations regarding acquisition and program management in expeditionary operations and make findings and recommendations as to their effectiveness and compliance with applicable laws and regulations." In October 2007, the Commission issued its report, "Urgent Reform Required: Army Expeditionary Contracting," which states:

- The expeditionary environment requires more trained and experienced military officers and noncommissioned officers. As of October 2007, only 3 percent of Army contracting personnel were active duty military, and Army contracting career General Officer positions no longer existed.
- The Army's acquisition workforce was not adequately staffed, trained, structured, or empowered to meet the Army needs of 21st-century deployed warfighters. Only 56 percent of the military officers and 53 percent of the civilians in the contracting career field were certified for their then-current positions.
- In spite of a seven-fold workload increase and greater complexity of contracting, the Institutional Army did not support this key capability (effective contract management).
- In spite of almost as many contractor personnel in the Kuwait/Iraq/Afghanistan Theater as there are U.S. military personnel, the Operational Army had not yet recognized the impact of contracting and contractors in expeditionary operations and on mission success.
- Contracting (from requirements definition, through contract management, to contract closeout) was treated as an operational and institutional side issue instead of as a core competence.

Task Force on Contracting and Contract Management in Expeditionary Operations. The Under Secretary of Defense for Acquisition, Technology, and Logistics established the Task Force on Contracting and Contract Management in Expeditionary Operations to address the specific Gansler Commission recommendations and to integrate activities responding to the Gansler Commission's recommendations with the many other relevant activities already underway in DoD. The task force is guided by senior leaders in the Acquisition, Technology, and Logistics organization, including the

Deputy Under Secretary (Acquisition and Technology); the Director, Defense Procurement, Acquisition Policy, and Strategic Sourcing; and his Principal Deputy. These senior leaders are working closely with the Deputy Under Secretary (Logistics and Materiel Readiness) and the Assistant Deputy Under Secretary of Defense (Program Support). Membership of this task force includes representatives from all of the Services, the DCMA, the Joint Staff, the Joint Contingency Contracting cell for Iraq and Afghanistan, and various elements of the Office of the Secretary of Defense. The task force meets weekly for progress-tracking purposes, meets periodically with the Services and DCMA to ensure a coordinated and consistent DoD approach, and meets about once a month with Dr. Gansler to discuss any points of clarification regarding the Gansler Commission's recommendations.

The task force actions implement Section 849 of the Fiscal Year 2008 National Defense Authorization Act, which directed the Secretary of Defense, in consultation with the Joint Chiefs of Staff, to evaluate the Gansler Commission's recommendations to determine the extent to which such recommendations are applicable to the other Armed Forces.⁶⁴

Army Contracting Initiatives. The Army has implemented several initiatives to address contracting challenges. Specifically, in February 2008, the Army announced the Army Contracting Campaign Plan to address findings and recommendations from two previous independent reviews from the Gansler Commission and the Army Contracting Task Force. The Army Contracting Campaign Plan will enable the Secretary of the Army to execute recommended improvements to Army contracting. Further, the Secretary of the Army directed the establishment of the Army Contracting Command as a major subordinate command of the Army Materiel Command and the realignment of the Army Contracting Agency under the Army Materiel Command. The Army Contracting Agency provides contracting services for installation-level services and supplies, and common-use information technology hardware, software, and services. The realignment of Army Contracting Agency to Army Materiel Command places the majority of the Army's contracting resources into one Army command, which will provide a full range of contracting services.

Logistics Initiatives

According to the Executive Director for LOGCAP, the following are initiatives in the logistics support program.

In April 2007, the Army created the Executive Director for LOGCAP, a more than \$30 billion Services program, which reports to the Commanding General of the Army Sustainment Command. Establishing this position provides program management oversight of LOGCAP augmentation to combat support/combat service support functions for supported units in OEF and OIF. The Executive Director has overall executive responsibility for LOGCAP, under which contractors from the private sector provide a broad range of logistical and life support services to U.S. and allied forces during combat operations. The Executive Director also stated he provides liaison LOGCAP planners for Army Service Component Command worldwide operation planning for support of logistical and life support services.

As of March 2008, LOGCAP is supported by 66 reserve officer billets from the LOGCAP Support Unit. One of the LOGCAP initiatives is to increase this unit to

⁶⁴ Mr. John Young, Under Secretary of Defense for Acquisition, Technology, and Logistics, before the House Committee on Armed Services, on April 2, 2008.

137 personnel, broken out into five detachments for worldwide deployment. A detachment or its elements would deploy with the newly established Army contract support brigades to assist in developing requirements.

The program currently consists of Deputy Program Directors deployed in Iraq, Afghanistan, and Kuwait supported by members of the LOGCAP Support Unit, the DCMA, and from members of the LOGCAP support contractor. According to the Executive Director, he also uses continental U.S. assets to augment the requirements of the forward deployed elements.

Development of Future Doctrine for Logistical Support. Concurrent to providing management support for logistic services, the program is also developing planning doctrine on including contractor logistical services in future contingency operations. The emphasis is “How to plan for, and include, LOGCAP services in operational support plans.” The goal is to align LOGCAP operational planners with the contract support brigades to assist the decision-making process for when to use and in developing requirements for LOGCAP services.

Exercises and Deployment. LOGCAP participates in military training exercises to teach awareness of LOGCAP efforts. LOGCAP also provides outreach support and awareness to logistics support personnel and DCMA officers deploying in theater.

In-theater Support. LOGCAP provides in-theater support to military operations. LOGCAP personnel provide an overview of the program to military commanders, the Joint Contracting Command—Iraq and Afghanistan, regional contracting centers, and forward operating base mayors. The LOGCAP program personnel meet with division and garrison commands to educate them on the process used to seek the services of LOGCAP when organic logistics services cannot be used. This includes developing requirements, providing support for forward operating bases, operating dining facilities, or providing a multitude of field services.

Award Fee. Because LOGCAP operates in different military operations and world-wide, the program has established an initiative to standardize the evaluation process across the various groups that assess contractors’ performances in Iraq, Afghanistan, and Kuwait. It also includes an assessment of what efforts the contractors are making to improve the quality of operations.

Financial Management Initiatives

DoD Components have implemented many initiatives to address financial management challenges in wartime contingency operations such as OEF and OIF. The Office of the Under Secretary of Defense (Comptroller) (OUSDC) has implemented several initiatives such as issuing additional financial guidance and focused funding execution reviews, and establishing a senior steering group. The Director, Defense Finance and Accounting Service (DFAS) has implemented several initiatives such as deploying personnel in August 2007 to assist forward-deployed DoD elements in preparing and maintaining supporting documentation voucher transactions. In addition, DFAS initiatives implemented includes reducing the burden on units in Iraq and Kuwait and improve controls over documentation supporting commercial payments and payments to foreign governments. For some of the DFAS initiatives, the U.S. Army partnered with DFAS in implementing the initiative.

Under Secretary of Defense (Comptroller). The OUSD(C) has initiated several actions to address cost and execution of funds challenges in OEF and OIF. Specifically, the OUSD(C) has issued additional financial management related guidance for contingency operations, performed focused analysis on funding monthly execution, and established the Cost of War Senior Steering Group.

Additional Financial Management Guidance. The OUSD(C) wrote that because of recent reviews of commercial payments for goods and services in Iraq and Afghanistan, in September 2007 the OUSD(C) published guidance emphasizing the requirements for proper payments in contingency operations. The OUSD(C) memorandum prescribes certification guidelines for payments made in contingency operation areas including 11 types of information that certifying officers will typically use to certify and make payments.⁶⁵ In May 2008, the OUSD(C) updated the DoD Financial Management Regulation to incorporate the certification guidelines for commercial payments in contingency operations from the September 2007.⁶⁶

Monthly Funding Execution Analysis. In December 2007, the OUSD(C) initiated an effort to increase its overview of DoD execution of OEF and OIF related funding. As part of this effort, to gauge whether DoD can properly execute the funding requested for the specific fiscal years, the Comptroller invited personnel from other DoD Components, such as the DoD OIG, to perform quick-look reviews on the execution of GWOT funding patterns. These support efforts were included in the OUSD(C) overall focused analysis of execution of funding. According to OUSD(C) officials, OUSD(C) now performs a monthly analysis of DoD execution of funding and reports the results to the Under Secretary of Defense (Comptroller). The monthly analysis provides timely awareness of funding trends and potential funding execution concerns to the attention of the Comptroller.

Cost of War Senior Steering Group. In February 2007, the Deputy Secretary of Defense established the Cost of War Senior Steering Group to provide governance for the timely resolution of policy, system, and procedural issues that impact the reporting of the cost of war. The objective is to improve the credibility, transparency, and timeliness of the Cost of War reporting, to include CERP. The Cost of War Senior Steering Group is to:

- establish and charter the GWOT Cost of War Project Management Office;
- evaluate and approve plans and recommendations for the resolution of policy, system, and procedural issues that impact the credibility of Cost of War reporting;
- facilitate adoption of Cost of War reporting best business practices throughout DoD; and
- provide oversight and direction to the GWOT Cost of War Program Management Office on key metrics, trends, and initiatives that measure the improvements in Cost of War reporting.⁶⁷

⁶⁵ OUSD(C) Memorandum, “Certified Commercial Payments in Contingency Operations,” September 14, 2007.

⁶⁶ DoD Financial Management Regulation, Volume 10, Chapter 8 “Commercial Payment Vouchers and Supporting Documents,” May 2008.

⁶⁷ See memorandum OSD 01647-07.

Defense Finance and Accounting Service. The Director, DFAS has initiated a proactive effort both in theater and in the continental U.S., to support the warfighter and mitigate challenges DoD has in OEF and OIF operations. According to the DFAS GWOT Program Management Office, since August 2007, DFAS has implemented the following financial related initiatives.

The DFAS GWOT Program Management Office:

- mapped processes and developed standard operating procedures for funding and reporting;
- improved tracking of GWOT funds and budget execution by Services leading to greater reliability of data incorporated in the GWOT Cost of War report;
- documented Components' legacy GWOT reporting business practices;
- implemented accuracy and compliance measures and scorecard;
- implemented GWOT Cost of War Status of Funds reporting;
- achieved a Green progress rating on the President's Management Agenda scorecard;
- established proactive, aggressive communication channels for GWOT audits;
- established a viable theater support program; and
- developed a repeatable process for monitoring GWOT audits, which is considered a "Best Practice" in addressing GWOT and financial audits for DoD.

In-Theater Support:

- Worked with theater commanders⁶⁸ to support finance operations and have deployed support teams to:
 - perform finance functions;
 - assist with in-depth reviews of commitments, obligations, and disbursements;
 - assist with conducting joint reviews;
 - retrograde finance functions back to DFAS continental U.S. operations and free soldiers to perform other missions;
 - provide training support on accounting, vendor pay, military pay disbursing, and supporting systems;
 - keep lines of communication flowing between theater finance and DFAS to troubleshoot problems;
 - support audit inquiries; and
 - provide supplemental support during unit rotations.
- Included actions the Program Management Office performed in support of GWOT operations in the theater:
 - improved payment controls and documentation in theater,
 - implemented electronic imaging of documents in the theater of operations to improve the efficiency of reporting and to reduce risk to soldiers who transport documentation,
 - issued guidance and updated policy regulations to improve the communication of requirements in the theater,
 - assisted commands in executing and reporting GWOT budget execution, and
 - participated in training units deploying to the theater.

⁶⁸ Such as the Multi-National Corps–Iraq, Multi-National Security Transition Command–Iraq, Combined Joint Task Force–82, and 336th Financial Management Company Kuwait.

DoD Audit Community Initiatives

In addition to actions taken by the DoD Components, the Defense oversight community has instituted its own initiatives to address the challenges presented to DoD in OEF and OIF operations. Some of the initiatives within the Defense oversight community are focused workforces, focused coordination groups, and comprehensive and coordinated oversight plans in response to statutory requirements.

The Defense oversight community is increasing its partnerships and providing support within the Defense community for oversight efforts. For example, the DoD OIG and AAA are conducting a joint review of the Joint Contracting Command—Iraq and Afghanistan. In addition, the U.S. Army Corps of Engineers and AAA have provided personnel to support DoD OIG oversight efforts. The Naval Audit Service and AFAA have provided support to the DoD OIG munitions accountability assessment effort.

Audit Plan for Support of Coalition Forces in Iraq and Afghanistan. The FY 2008 National Defense Authorization Act, Section 842, “Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan,” January 28, 2008, requires the Inspector General of the Department of Defense to develop a comprehensive plan for a series of audits of DoD contracts, subcontracts, and task and delivery orders for the logistical support of coalition forces in Iraq and Afghanistan. The Act also requires that the Special Inspector General for Iraq Reconstruction and the Special Inspector General for Afghanistan Reconstruction develop a comprehensive plan for a series of audits of Federal agency contracts, subcontracts, and task and delivery orders for the performance of security and reconstruction functions in Afghanistan and Iraq.

To show all of the audit work for Afghanistan and Iraq, the DoD OIG has expanded the audit plan beyond the statutory mandate to include other key issue areas for Afghanistan and Iraq, such as financial management, and human capital for contract administration. The plan includes the planned audit work of the Inspectors General of the Department of State and the U.S. Agency for International Development and the Special Inspector General for Iraq Reconstruction. The plan also includes the planned audit work of the Army Audit Agency, Air Force Audit Agency, and Defense Contract Audit Agency because of the major contributions they make to improve the efficiency and effectiveness of support to the military.

The Inspectors General of Department of Defense, Department of State, Agency for International Development, and the Special Inspector General for Iraq Reconstruction are coordinating their audit plans through existing working groups and councils. Coordination will include the Special Inspector General for Afghanistan Reconstruction when, and if, one is appointed.

Workforce. Within the Defense oversight community, the AAA, AFAA, and DoD OIG have instituted an expeditionary workforce structure.⁶⁹ The AAA and DoD OIG maintain a footprint of personnel on the ground in Afghanistan, Iraq, and Kuwait, whereas the focus of the Special Inspector General for Iraq Reconstruction is limited to Iraq. The AFAA has no permanent presence in Southwest Asia; however, it uses about 10 percent of available auditors per year on GWOT-related audits in the United States

⁶⁹ We define expeditionary workforce as mobile personnel dedicated to a specific mission and deployable to worldwide locations to conduct oversight to complement permanent workforce efforts.

Air Forces Central overseas area of responsibility. The audit work is accomplished by using 24 person temporary teams twice a year to perform mobile audits for 7 to 8 weeks.

Coordination Groups. The DoD OIG is the lead oversight agency for accountability in DoD and, as such, is committed to maintaining an effective working relationship with other oversight organizations to minimize duplication of efforts and to provide more comprehensive coverage. Effective interagency coordination, collaboration, and partnerships within the oversight community are essential to providing comprehensive reviews of wartime expenditures to identify whether critical gaps exist, and then to recommend actions to close those gaps.

SWA Joint Planning Group. The DoD OIG has jointly established and chairs an intra- and interagency Southwest Asia Joint Planning Group that meets quarterly. The Group provides oversight of fraud, waste, abuse, and criminal activities in the Southwest Asia region. The Southwest Asia Joint Planning Group provides a chance for collaboration and team work with organizations engaged in this effort, including the Military Inspectors General and Service Auditors General, Combatant Commands Inspectors General, DCAA, DFAS, DCMA, the Inspectors General of State and the U.S. Agency for International Development, SIGIR, and GAO. The mission of the Southwest Asia Joint Planning Group is to better coordinate and integrate oversight activities in the region. The Southwest Asia Joint Planning Group leads the coordination and oversight required to identify and recommend improved mission support to military units conducting operations.

Afghanistan Working Group. A subgroup of the Southwest Asia Joint Planning Group is the Afghanistan Working Group. The DoD OIG, along with the GAO, the Inspectors General of State, and the U.S. Agency for International Development, established the Working Group to minimize the impact on forward command operations, deconflict overlapping and duplicate oversight requests, and facilitate the exchange of oversight information related to Afghanistan. The DoD OIG, as the DoD representative, also incorporates the ongoing and planned Afghanistan-related oversight efforts of the Service Auditors General into the Working Group. The Afghanistan Working Group has convened to discuss ongoing, planned, and completed projects that address issues related to Afghanistan operations. This group has briefed congressional committees and members of the ongoing, planned, and completed Afghanistan oversight projects.

Iraq Inspectors General Council. In conjunction with the Southwest Asia Joint Planning Group, the DoD OIG also participates in the Iraq Inspectors General Council chaired by SIGIR to minimize the impact on forward command operations, deconflict overlapping and duplicate oversight requests, and facilitate the exchange of oversight information unique to Iraq.

The DoD OIG provides an overview of the DoD oversight community in its Semiannual Reports⁷⁰ to Congress. The DoD OIG Semiannual Report includes a chapter on the DoD oversight community's efforts for GWOT and Southwest Asia. Please see <http://www.dodig.mil/sar/index.html> for our published Semiannual Reports to Congress, including DoD oversight community's efforts on GWOT and Southwest Asia.

⁷⁰ The DoD OIG issues the Semiannual Report to Congress in accordance with the Inspector General Act of 1978, as amended.

DoD OIG Initiatives

The DoD IG is committed to supporting the GWOT and the needs of the men and women fighting this war. Overall, the DoD IG is responsible for providing oversight to more than \$655 billion in funds dedicated for the GWOT. The DoD OIG identifies and helps correct critical mission support problems that impact OEF and OIF. The DoD IG has established the following GWOT-related goals:

- Goal 1 – Increase the DoD OIG presence in Southwest Asia to work on priority issues directly supporting efforts for OEF and OIF.
- Goal 2 – Expand coverage of the DoD GWOT-related programs and operations by providing oversight in fundamental areas: contract surveillance, financial management, accountability of resources, as well as training and equipping of personnel and developing a logistics sustainment base.
- Goal 3 – Increase efforts to prevent the illegal transfer of strategic technologies and U.S. Munitions List items to prohibited nations, terrorist organizations, and other criminal enterprises.

Besides developing a comprehensive plan for a series of audits as required by the FY 2008 National Defense Authorization Act, Section 842, “Investigation of Waste, Fraud, and Abuse in Wartime Contracts and Contracting Processes in Iraq and Afghanistan,” January 28, 2008, the DoD OIG initiated several other actions to support OEF and OIF. The DoD OIG established field offices in four countries in Southwest Asia, created an expeditionary workforce, and participated in interagency focus groups. To accomplish its oversight mission, the DoD OIG has adopted a strategy that is based on maintaining the right-size presence in theater but also recognizes that much of its work can be done out of Iraq and Afghanistan. An important part of the DoD OIG oversight effort is to improve interservice and interagency coordination and collaboration to minimize duplication of effort and ensure that DoD OIG has only the staff needed in theater to accomplish the mission.

Southwest Asia Field Offices. The DoD OIG has established field offices in Afghanistan, Iraq, Kuwait, and Qatar and continues key placement of DoD OIG personnel in Southwest Asia. DoD OIG presence facilitates timely reviews and reporting of results in theater and minimizes disruption to the warfighter.

Workforce. The DoD OIG has adopted an expeditionary workforce model to support efforts throughout all of Southwest Asia. The DoD OIG has core staff forward deployed at all times. The core contingent is composed of individuals serving deployments of 6 to 12-months. Expeditionary team members deploy for as long as needed to complete the review.

Panel on Contracting Integrity. The DoD OIG participates in the DoD Panel on Contracting Integrity. Established under Section 813 of the FY 2007 National Defense Authorization Act, the Panel is chaired by the Deputy Under Secretary of Defense for Acquisition, Technology, and Logistics to conduct reviews of DoD progress made in eliminating areas of vulnerability in the Defense contracting system. The DoD OIG is a member of the overall Panel on Contracting Integrity, a member of the subcommittee on Adequate Pricing, and is Chair of the Procurement Fraud Indicators subcommittee. The Procurement Fraud Indicators subcommittee is identifying what these indicators are and how they should best be addressed and used for the contracting/acquisition workforce.

GWOT Cost of War Senior Steering Group. The DoD OIG is an invited observer to the GWOT Cost of War Senior Steering Group that DoD established on February 26, 2007, to improve and standardize cost of war reporting. Attending the Senior Steering Group meetings helps the DoD OIG remain apprised of DoD efforts for cost of war reporting and furthers its oversight regarding financial aspects of GWOT to ensure timeliness and value to the DoD.

Federal Bureau of Investigation Joint Terrorism Task Forces. As of March 2008, the DoD OIG has personnel supporting more than 40 joint terrorism task forces, full-time or part-time. These task forces were formed to maximize interagency cooperation and coordination by creating cohesive units capable of addressing both international and domestic terrorism.

National Procurement Fraud Task Force. The DoD OIG has been a member of the National Procurement Fraud Task Force since 2006. This task force promotes the prevention, early detection, and prosecution of procurement fraud.

International Contract Corruption Task Force. The DoD OIG is a member of the International Contract Corruption Task Force. DoD OIG personnel are assigned full-time to the task force's Joint Operations Center. The International Contract Corruption Task Force was formed to specifically target fraud and corruption involving Southwest Asia. The primary goal of the task force is to combine the resources of multiple investigative agencies and to partner with the Department of Justice to effectively and efficiently investigate and prosecute cases of contract fraud and public corruption related to U.S. Government spending in Iraq, Kuwait, and Afghanistan.

DFAS-Rome, New York Project. The DoD OIG initiated this proactive effort to analyze more than \$10 billion in payment vouchers related to U.S. Army purchases in Iraq. The vouchers as of March 2008, were stored at DFAS-Rome, New York. This DoD OIG effort includes the Defense Criminal Investigative Service, DoD OIG Auditing, AAA, DCAA, and the Federal Bureau of Investigation.

Army Audit Agency Initiatives

Since June 2002, AAA has been actively involved in audit work in support of OEF and OIF. AAA maintains a significant presence in the CENTCOM area of responsibility to assist commanders in GWOT and has continuously had between 10 to 30 auditors deployed in Afghanistan, Iraq, and Kuwait since May 2005.

Audits in theater have focused primarily on logistics and contracting issues. Since the beginning of OEF and OIF, AAA has issued 31 reports addressing various aspects of Logistics Civil Augmentation Program (LOGCAP) operations, and 40 other reports addressing issues such as logistics, military pay, and fund management.

In June 2007, the AAA Auditor General accompanied a congressional delegation to Iraq and Kuwait that assessed contracting operations in theater. The delegation invited the AAA Auditor General because of the Auditor General's testimony to the Senate Armed Services Committee on April 19, 2007, about the AAA LOGCAP audit work. The delegation met with top Army officials and key representatives from the oversight community.

Currently, AAA is conducting audits in Afghanistan, Iraq, and Kuwait of contracting operations, retrograde operations, container management, and accountability of contractors on the battlefield. This work in theater stems from requests from the

Secretary of the Army; the Commander, Multi-National Force—Iraq; U.S. Army Criminal Investigation Command; the Commanding General, Third U.S. Army and U.S. Army Forces Central Command; and the Commander, Joint Contracting Command—Iraq and Afghanistan.

AAA has been proactive in helping senior Army leadership improve contracting operations in Southwest Asia.

- At the request of the Secretary of the Army, AAA assessed contracting operations at the Kuwait Contracting Office. Essentially, AAA recreated contracting events associated with the operation and oversight of the Office from FY 2002 through FY 2007. The review identified contracting weaknesses and provided the Secretary with critical information needed to assess whether personnel with oversight responsibilities over the Office's operations performed their duties properly. The Secretary used the results of the review to initiate immediate corrective actions in Army contracting operations for current and future wartime contingencies. Moreover, the results were instrumental in the Secretary establishing the Army Contracting Task Force.
- AAA materially assisted the operations of the Army Contracting Task Force during FY 2008. Task force members reviewed a statistical sampling of contracts awarded by the Kuwait Contracting Office between FY 2003 and FY 2006 that were valued at more than \$25,000. To assist the task force, AAA provided the sample size, evaluated the methodology task force members used to review contracts and assess fraud indicators, and provided task force members with training on contract fraud and how to identify fraud indicators.

AAA has also been extremely active in assisting criminal investigators and Federal attorneys in support of contract fraud cases related to Southwest Asia operations.

- AAA provided, and continues to provide, extensive support to the International Contract Corruption Task Force. This task force includes members from U.S. Army Criminal Investigation Command, Defense Criminal Investigative Service, DCAA, DoD OIG, the Federal Bureau of Investigation, Department of Justice, and SIGIR. To support this task force, AAA extracted data from Army automated contracting and financial systems. AAA organized this information into usable databases, provided memorandums describing the scope and methodology used to extract the data from the systems, and trained task force members on how to use the contract and contract payment databases as an investigative tool.
- AAA provided, and continues to provide, extensive support to the Department of Justice's National Procurement Fraud Task Force to help obtain indictments and prosecutions related to procurement fraud cases in Southwest Asia. AAA obtained documentary evidence and analyzed data needed to prosecute several major procurement fraud cases. AAA also provided the task force a compilation of all the contract and payment information available in Army and DFAS automated systems to support contract and payment amounts for multiple contracts. These contracts were at the center of a nationally publicized procurement fraud case involving about \$14 million of kickbacks allegedly paid to a military contracting officer.
- Currently, AAA is performing a major data-mining effort involving vendor payments in Kuwait. This effort is geared to identify potentially fraudulent

payments and control weaknesses in automated and manual contract payment processes. This work supports both the International Contract Corruption Task Force and the Army Task Force on Contracting.

Establishing the Expeditionary Support Audit Team. In October 2007, AAA realigned its staff and established the Expeditionary Support Audit Team to enhance audit support for overseas contingency operations. Establishing the team enabled AAA to improve its efficiency and responsiveness to Army leaders and combatant commanders on the ground in Southwest Asia in support of OEF and OIF.

AAA built the team exclusively from volunteers willing to serve in a deployed environment. The team consists of about 40 full-time (core) members, half of whom are deployed to Southwest Asia at any given time. The AAA continuously augments the core team with about 5 to 10 additional volunteers who deploy and work with the core members for 180-day assignments. This enables AAA to continuously operate with about 25 to 30 deployed staff and provide timely, relevant audit service in Southwest Asia. In FY 2008 and FY 2009, the Expeditionary Support Audit Team will concentrate its efforts in Southwest Asia on contracting and logistics operations.

Coordinating and Sharing with Other Oversight Activities. Senior AAA officials have actively participated in the DoD Southwest Asia Joint Audit Planning Group since its inception. The planning group provides a forum for DoD auditors, inspectors, and investigators to share ideas and audit schedules to maximize coverage in the theater while avoiding duplication of effort. The AAA has also loaned auditors to assist the DoD OIG on several audit initiatives in Iraq. Likewise, AAA has maintained close coordination with the SIGIR. AAA is an active member of the Iraq Inspectors General Council that meets quarterly to discuss and coordinate audit coverage in Iraq. AAA also routinely shares audit information with senior Army officials, including U.S. Army Corps of Engineers Gulf Region Division personnel in Iraq, through regular teleconferences convened by the Assistant Secretary of the Army (Acquisition, Logistics, and Technology).

Army Contracting Campaign Plan Task Force. The Army Contracting Campaign Plan Task Force is a proactive Army response to weaknesses identified in Army acquisition and contracting processes and to the findings and recommendations of the Gansler Commission on Army Acquisition and Program Management in Expeditionary Operations and the Army Contracting Task Force. The Army Contracting Campaign Plan Task Force is led by the Assistant Military Deputy to the Assistant Secretary of the Army (Acquisition, Logistics, and Technology). Its mission is to operationalize and institutionalize Army Contracting to provide an Army-wide standard for global contracting capability in support of warfighter needs across the full spectrum of military operations.

The Acting Under Secretary of the Army established the Army Contracting Campaign Plan Task Force and the task force held its “kick-off” meeting on March 26, 2008. The task force is ongoing and is supported by acquisition, contracting, and support personnel participating in working-level and decision-making forums such as a two-star General Officer Steering Committee, Council of Colonels, and individual Implementation Planning Teams. AAA representatives have met with the task force director and he has requested that AAA provide independent and objective audit and attestation services as needed to support the development and implementation of the Army Contracting Campaign Plan. AAA personnel also attended the initial meetings of the Implementation Planning Team and the Council of Colonels.

Air Force Audit Agency Initiatives

Since October 2005, AFAA has taken several initiatives in support of OEF and OIF. First, AFAA realigned branches of the Air and Space Operations Division to assign a program manager and four audit managers the responsibility to perform Air Force-wide audits focusing on operations in the U.S. Air Forces Central area of responsibility. As of April 2008, the branch has performed 11 multi-site audits focused exclusively or primarily on U.S. Air Forces Central operations. This branch also assisted other AFAA divisions in performing five multi-site audits with U.S. Air Forces Central area of responsibility involvement in functional areas such as health care, environmental and engineering, and supply.

Second, AFAA developed expeditionary audit teams to provide audit services in the U.S. Air Forces Central area of responsibility. The AFAA deploys an expeditionary audit team of volunteer civilian auditors into the U.S. Air Forces Central area of responsibility about twice a year. The audit team, consisting of 12 to 16 auditors and 3 team chiefs, deploys for about 45 days and performs audits at 5 to 7 area-of-responsibility installations. The AFAA will deploy its fifth expeditionary audit team in June 2008. Audits from the past four expeditionary audit teams have resulted in 72 installation-level audit reports and 17 Air Force audit reports, and have identified more than \$75 million in potential monetary benefits.

Finally, AFAA participates in the Southwest Asia Joint Planning Group. The group's initial meeting was April 2007 and convenes approximately quarterly. The Planning Group coordinates various audit activities impacting Southwest Asia. During the meetings, representatives from the GAO, DoD OIG, DCAA, SIGIR, and the Service audit agencies, briefed recently completed, ongoing, and planned audits pertaining to operations in the CENTCOM area of responsibility. Attendees included the Combatant Command Inspectors General from Special Operations Command, Pacific Command, and CENTCOM. Information discussed during the meetings provided valuable input to AFAA audit efforts in the U.S. Air Forces Central area of responsibility.

Defense Contract Audit Agency Initiatives

To better inform the contracting community on the services DCAA can provide during contingency contracting operations, DCAA coordinated closely with DAU representatives to revise DAU Course 234, Contingency Contracting. DCAA also provided extensive support for coordinating the draft Expeditionary Contracting Policy, which establishes uniform policies and procedures for DoD contingency contracting officers deploying to a contingent environment. In addition, DCAA provided input and coordinated on the recently issued Joint Contingency Contracting Handbook, a pocket-sized handbook and accompanying compact disk, that provides the essential information and tools to operate and train effectively in a contingency contracting environment.

SIGIR Initiatives

The Special Inspector General for Iraq Reconstruction has two initiatives to assist in challenges in OIF. Specifically, SIGIR is capturing its own lessons learned as well as performing capping reports.

Lessons Learned. SIGIR is carrying out an initiative to capture the lessons learned in Iraq reconstruction. The initiative is designed to enhance continuing work in Iraq and to inform future U.S. reconstruction efforts. On each of these issues, SIGIR is gathering information from extensive research and interviews, collating and distilling the information into white papers, and gathering panels of experts in three forums to evaluate

the findings and make recommendations. The Lessons Learned Initiative focuses on three key subject areas:

- “Iraq Reconstruction: Lessons in Human Capital Management,” February 2006, is the product of SIGIR audits, other research, and the Lessons Learned Forum held in September 2005 at Johns Hopkins University’s Washington, D.C., campus. The document identifies and discusses four key components of effective human resource management: policy alignment, workforce planning, recruitment, and continuity.
- “Iraq Reconstruction: Lessons in Contracting and Procurement,” July 2006, begins by examining contracting activity early in the Iraq program and traces its evolutionary development through the effort’s succeeding phases. The concluding section lays out a series of key lessons followed by six recommendations for improving the U.S. Government’s capacity to support and execute contracting and procurement in contingency environments.
- “Iraq Reconstruction: Lessons in Program and Project Management,” March 2007, focuses on program and project management during the U.S.-led reconstruction mission, and tracks the evolution of the three organizations responsible for providing the strategic oversight and tactical direction of the reconstruction effort: the Office of Reconstruction and Humanitarian Assistance, the Coalition Provisional Authority, and the U.S. Mission-Iraq.

Capping Reports. As reported in its January 30, 2008, report, SIGIR plans to present a series of performance audit capping reports that summarize the accomplishments in each of these reconstruction sectors:

- security and law enforcement;
- justice, public safety infrastructure, and civil society;
- electric;
- oil;
- water resources and sanitation;
- transportation and telecommunications;
- roads, bridges, and construction;
- private sector development; and
- education, refugees, human rights, democracy, and governance.

These reports will build on the information obtained in the focused contracting reviews conducted in FY 2008 and provide detailed descriptions of the projects completed in each sector and the associated costs. SIGIR will also assess how well the Iraqis are maintaining the projects and assess the impact of each project on local communities.

Appendix A. Scope and Methodology

The Defense oversight community—the DoD Office of Inspector General (OIG), the Army Audit Agency (AAA), the Naval Audit Service, the Air Force Audit Agency (AFAA), and the Special Inspector General for Iraq Reconstruction (SIGIR) — and the Government Accountability Office (GAO) issued 314 reports and testimonies (302 unclassified and 12 classified) beginning FY 2003 through FY 2007 that support Operation Enduring Freedom (OEF) or Operation Iraqi Freedom (OIF).

This non-audit service report summarizes 302 OEF and OIF related reports and testimonies from FY 2003 through FY 2007 issued and given by the Defense oversight community and GAO. We reviewed the OEF and OIF related reports and testimonies obtained, but we did not review the supporting documentation for any of the reports. Based on our review, we created functional areas (main categories) to categorize the reports and testimonies. The categories resulting from our review of the 314 OEF and OIF-related reports and testimonies issued by the audit agencies are:

- Contract Management
- Logistics
- Financial Management
- Other

The team then reviewed the causes of the recommendations in the unclassified reports in order to determine systemic challenges in the reports. See Appendix C for the definitions the team used for each category. The categories resulting from our review of causes of the recommendations are as follows.

- Contract Management
 - Contract Administration
 - Policy and Procedure
 - Sourcing
 - Requirements
 - Other/Strategic
- Logistics
 - Policy and Procedure
 - Accountability
 - Sustainability
 - Requirements
 - Other
- Financial Management
 - Overall Financial Management
 - Internal Controls
 - Obligations
 - Execution
- Other
 - Policy and Procedure
 - Planning
 - Accountability
 - Other

The audit team also counted the recommendations in each report and determined the status of each recommendation. We obtained the status of the DoD OIG and GAO recommendations from the Defense Automated Management Information System; the AAA, AFAA, and Naval Audit Service status from representatives at those agencies; and the SIGIR status from the SIGIR January 30, 2008, quarterly report. The audit team also validated the status of GAO recommendations obtained from the Defense Automated Management Information System with GAO representatives.

We then sent the results of categorizing the causes of the recommendations into issue areas, the number of recommendations in each report, and the status of those recommendations to GAO, DoD OIG, AAA, Naval Audit Service, AFAA, and SIGIR for them to verify. Based on the other agencies' comments to our initial results, we updated our initial categorizations of the causes, number of recommendations, and status of the recommendations for the reports and testimonies.

Using the audit agencies' input of the categorization of the 302 unclassified reports and testimonies, the team reviewed the reports in the respective categories to determine whether any systemic or recurring challenges in the categorized areas exist. The team also reviewed the status of the recommendations in those reports and determined whether DoD took appropriate action to address the 983 recommendations by determining how many recommendations remain open at the end of each fiscal year.

We sought out DoD initiatives regarding Contract Management, Logistics, and Financial Management challenges in OEF and OIF. We contacted the Office of the Deputy Under Secretary of Defense for Acquisition, Technology, and Logistics; OUSD(C); Executive Director for LOGCAP Program, Army Sustainment Command; DFAS GWOT Program Management Office; and DCAA. We also sought out initiatives by the DoD oversight community and contacted AAA, Naval Audit Service, AFAA, DCAA, and SIGIR.

Use of Computer-Processed Data. We relied on data that were entered into the Defense Automated Management Information System to determine the status of the DoD OIG and GAO report recommendations. We did not perform any tests of the validity of the data manually entered into the Defense Automated Management Information System by DoD OIG personnel when compiling information for this report.

Appendix B. OEF and OIF Reports and Testimonies FY 2003 through FY 2007

From FY 2003 through FY 2007, the Defense oversight community and GAO have issued 314 reports and testimonies that relate to Operations Enduring Freedom or Iraqi Freedom. Where possible, hyperlinks to the complete reports are provided. The reports and testimonies are listed by agency, by issue date. The twelve classified reports are marked with an asterisk (*).

Army Audit Agency

The Army Audit Agency issued 77 audit reports or testimonies pertaining to Operations Enduring Freedom and Iraqi Freedom. To obtain copies of the Army Audit Agency reports, visit their Web site at <https://www.aaa.army.mil>. The site is available only to military domains and the Government Accountability Office. Other activities may request copies of Agency reports by contacting the Army Audit Agency Audit Coordination and Followup Office at 703-693-5679. Where possible, hyperlinks to the complete Army Audit Agency reports are provided below.

Army Audit Agency Report No. A-2007-0204-ALL, “Audit of Defense Base Act Insurance for the Logistics Civil Augmentation Program, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” September 28, 2007

Army Audit Agency Report No. A-2007-0215-FFS, [“Contractor Support and Mobilization Stations - Ft. Bragg, North Carolina,” September 18, 2007](#)

Army Audit Agency Report No. A-2007-0210-FFS, [“Contractor Support and Mobilization Stations - Ft. Carson, Colorado,” September 10, 2007](#)

Army Audit Agency Report No. A-2007-0191-FFM, [“Agreed-Upon Procedures Attestation of the Results of the 2007 National Defense Authorization Act Audit on Wounded in Action Soldier Pay Accounts, Attestation Report,” August 15, 2007](#)

Army Audit Agency Report No. A-2007-0184-FFM, [“Civilian Pay in Support of Operation Enduring Freedom and Operation Iraqi Freedom,” August 15, 2007](#)

Army Audit Agency Report No. A-2007-0190-ALM, “Resource Requirements for Reset (FOUO),” August 8, 2007

Army Audit Agency Report No. A-2007-0149-ALL, [“Audit of the Army's Theater Linguist Program in Afghanistan, Operation Enduring Freedom,” July 23, 2007](#)

Army Audit Agency Report No. A-2007-0152-ALR, Time-Sensitive Report, Audit of Container Detention Billing for Global War on Terrorism, June 14, 2007

Army Audit Agency Report No. A-2007-0131-ALA, [“Rapid Equipping Force Initiative,” May 18, 2007](#)

Army Audit Agency Report No. A-2007-0126-ALL, [“Asset Visibility in Support of Operation Iraqi Freedom and Operation Enduring Freedom-Army Reserve Equipment,”](#) May 9, 2007

Army Audit Agency Report No. A-2007-0104-ALL, [“Summary Audit Report on the Cost-Effectiveness of Transitioning Work Under the Logistics Civil Augmentation Program Contingency Contract to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,”](#) March 23, 2007

Army Audit Agency Report No. A-2007-0093-ALL, [“Audit of the Cost-Effectiveness of Transitioning Selected Functions Performed at the Theater Distribution Center \(Task Order 87\) From Contingency to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,”](#) March 9, 2007

Army Audit Agency Report No. A-2007-0088-ALE, “Reset of Aviation Assets; U.S. Army Aviation and Missile Life Cycle Management Command (FOUO),” August 8, 2007

Army Audit Agency Report No. A-2007-0075-ALL, [“Asset Visibility in Support of Operation Iraqi Freedom and Operation Enduring Freedom,”](#) February 15, 2007

Army Audit Agency Report No. A-2007-0071-ALE, [“Reconstitution of Secondary Items,”](#) February 12, 2007

Army Audit Agency Report No. A-2007-0061-ALL, [“Asset Visibility in Support of Operation Iraqi Freedom and Operation Enduring Freedom-Army Reserve Equipment,”](#) January 30, 2007

Army Audit Agency Report No. A-2007-0053-ALE, [“Reconstitution—Supply Management Operations in U.S. Army, Europe and Seventh Army,”](#) January 19, 2007

Army Audit Agency Report No. A-2007-0052-ALE, [“Reconstitution—Direct Support and Below Maintenance in U.S. Army, Europe and Seventh Army,”](#) January 17, 2007

Army Audit Agency Report No. A-2007-0040-ALL, [“Audit of Procedures for Managing the Overaged Repairable Items List at the Tactical Wheeled Vehicle Refurbished Center,”](#) January 16, 2007

Army Audit Agency Report No. A-2007-0039-FFP, [“Global War on Terrorism Supplemental Funding,”](#) December 21, 2006

Army Audit Agency Report No. A-2007-0019-ALL, “Distribution Functions, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” November 21, 2006

Army Audit Agency Report No. A-2007-0011-ALL, “Nontactical Vehicle Usage in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” November 16, 2007

Army Audit Agency Report No. A-2007-0015-ALE, [“Maintenance of Left Behind Equipment in U.S. Army, Europe and Seventh Army,”](#) October 31, 2006

Army Audit Agency Report No. A-2007-0005-FFP, [“Audit of Logistics Support for Operation Enduring Freedom-Philippines,” October 12, 2006](#)

Army Audit Agency Report No. A-2006-0254-ALL, [“Audit of Procedures for Transferring Property During the Base Closure Process in Support of Operation Iraqi Freedom,” September 29, 2006](#)

Army Audit Agency Report No. A-2006-0237-ALE, [“Funding Reset of Aviation Assets in Europe,” September 29, 2006](#)

Army Audit Agency Report No. A-2006-0253-ALL, “Cost-Effectiveness of Transitioning the General Support Supply Activity (Task Order 87) From Contingency to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” September 28, 2006

Army Audit Agency Report No. A-2006-0246-ALL, “Cost-Effectiveness of Transitioning Task Order 66-Kuwait Naval Base Camp Support From Contingency to Sustainment contracting, Audit of Logistics Civil Augmentation Program Operations In Support of Operation Iraqi Freedom-Phase II (Kuwait),” September 27, 2006

Army Audit Agency Report No. A-2006-0233-ALL, [“Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” September 22, 2006](#)

Army Audit Agency Report No. A-2006-0188-ALL, [“Asset Visibility in Support of Operation Iraqi Freedom and Operation Enduring Freedom,” August 11, 2006](#)

Army Audit Agency Report No. A-2006-0168-ALL, [“Report on the Subsistence Prime Vendor Contract, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” August 4, 2006](#)

Army Audit Agency Report No. A-2006-0158-ALL, [“Report on Class IX \(Aviation\) Warehouse Staffing, Camp Anaconda, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” July 11, 2006](#)

Army Audit Agency Report No. A-2006-0136-ALL, [“Management Controls Over Offline Purchases,” June 13, 2006](#)

Army Audit Agency Report No. A-2006-0077-ALE, [“Reconstitution—General Support Maintenance Within U.S. Army, Europe and Seventh Army,” June 2, 2006](#)

Army Audit Agency Report No. A-2006-0099-ALL, [“Audit of Program Management in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” April 25, 2006](#)

Army Audit Agency Report No. A-2006-0067-FFM, [“Military Pay for Operation Enduring Freedom/ Operation Iraqi Freedom—Active Component,” April 5, 2006](#)

Army Audit Agency Report No. A-2006-0091-ALL, [“Audit of Management of the Theater Transportation Mission \(Task Order 88\), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” April 4, 2006](#)

[Army Audit Agency Report No. A-2006-0090-ALE, “Followup Audit II of the Commanders’ Emergency Response Program and Quick Response Fund,” March 31, 2006](#)

[Army Audit Agency Report No. A-2006-0083-ALL, “Audit of Retrograde Operations \(Task Order 87\), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” March 21, 2006](#)

[Army Audit Agency Report No. A-2006-0081-ALL, “Audit of Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom,” March 17, 2006](#)

Army Audit Agency Report No. A-2006-0073-ALL, “Management of Force Provider Modules: Logistics Civil Augmentation Program,” March 20, 2006

[Army Audit Agency Report No. A-2006-0046-ALA, “Fund Accountability for Fiscal Year 2004 Iraq Relief and Reconstruction Funds: Project and Contracting Office, Washington, DC,” January 31, 2006](#)

[Army Audit Agency Report No. A-2006-0047-ALL, “Base Closure Process in the Iraq Area of Operations,” January 11, 2006](#)

Army Audit Agency Report No. A-2006-0038-FFM, “Reserve Component Pay-OIF/OEF (FOUO),” May 25, 2006

[Army Audit Agency Report No. A-2006-0022-ALL, “Logistics Civil Augmentation Program: U.S. Army Materiel Command,” November 28, 2005](#)

[Army Audit Agency Report No. A-2006-0018-ALL, “Logistics Civil Augmentation Program Support Unit Training: Logistics Civil Augmentation Program Support Unit Headquarters Fort Belvoir, Virginia,” November 17, 2005](#)

[Army Audit Agency Report No. A-2005-0332-ALE, “Followup Audit of the Commanders’ Emergency Response Program and Quick Response Fund: Multi-National Security Transition Command-Iraq,” September 30, 2005](#)

[Army Audit Agency Report No. A-2005-0264-FFP, “Audit of Military Pay in Support of Operation Enduring Freedom/Operation Iraqi Freedom,” August 23, 2005](#)

[Army Audit Agency Report No. A-2005-0250-ALE, “Class IX Spare Parts—Operation Iraqi Freedom,” August 15, 2005](#)

[Army Audit Agency Report No. A-2005-0197-ALE, “Asset Visibility and Container Management—Operation Iraqi Freedom,” July 5, 2005](#)

[Army Audit Agency Report No. A-2005-0206-FFG, “Validation of the Statement of Accountability, Attestation of Disbursing Station Symbol Number 8551: 336th Finance Command, Camp Arifjan, Kuwait,” June 29, 2005](#)

[Army Audit Agency Report No. A-2005-0194-ALA, “Program Management in Support of Iraq Reconstruction: Project and Contracting Office, Washington, DC,” May 26, 2005](#)

Army Audit Agency Report No. A-2005-0177-ALS, [“Internal Controls Over Cargo Container Payments: Military Surface Deployment and Distribution Command,”](#) May 12, 2005

Army Audit Agency Report No. A-2005-0173-ALE, [“Commanders’ Emergency Response Program and Quick Response Fund: Multi-National Security Transition Command-Iraq,”](#) May 2, 2005

Army Audit Agency Report No. A-2005-0172-ALE, [“Functionality of Logistics Automated Systems—Operation Iraqi Freedom,”](#) April 27, 2005

Army Audit Agency Report No. A-2005-0168-ALE, [“Theater Distribution Capabilities—Operation Iraqi Freedom,”](#) April 26, 2005

Army Audit Agency Report No. A-2005-0078-FFG, [“Coalition Provisional Authority Travel Process,”](#) March 2, 2005

Army Audit Agency Report No. A-2005-0095-FFG, [“Vested and Seized Assets, Operation Iraqi Freedom,”](#) February 16, 2005

Army Audit Agency Report No. A-2005-0043-ALE, [“Logistics Civil Augmentation Program in Kuwait,”](#) November 24, 2004

Army Audit Agency Report No. A-2005-0052-ALS, [“Validation of Material Weakness In-transit Visibility Policies and Standards,”](#) November 23, 2004

Army Audit Agency Report No. A-2004-0463-FFC, [“FY 03 Supplemental Funds and Cash Flow,”](#) August 27, 2004

Army Audit Agency Report No. A-2004-0438-AML, [“Definitization of Task Orders - Audit of Logistics Civil Augmentation Program,”](#) August 12, 2004

Army Audit Agency Report No. A-2004-0426-IMU, [“Audit of Base Camp Commercial Communications,”](#) July 28, 2004

Army Audit Agency Report No. A-2004-0305-FFG, [“Time Sensitive Report, Audit of Vested and Seized Assets, Operation Iraqi Freedom,”](#) May 18, 2004

Army Audit Agency Report No. A-2004-0271-IMU, [“Observations of Mine Clearing Operations Made at Bagram Airfield, Afghanistan,”](#) May 3, 2004

Army Audit Agency Report No. A-2004-0243-IMU, [“Operation Enduring Freedom-- Base Camp Construction and Master Plan,”](#) April 15, 2004

Army Audit Agency Report No. A-2004-0156-IMU, [“Operation Enduring Freedom-- Logistics Civil Augmentation Program,”](#) February 27, 2004

Army Audit Agency Report No. A-2004-0066-IMU, [“Operation Enduring Freedom-- Management and Use of Shipping Containers,”](#) December 9, 2003

Army Audit Agency Report No. A-2004-0053-IMU, [“Operation Enduring Freedom-- Management of Class I Supplies,”](#) December 5, 2003

Army Audit Agency Report No. A-2004-0033-IMU, [“Management of Resources,” October 23, 2003](#)

Army Audit Agency Report No. A-2004-0013-IMU, [“Audit of Operation Enduring Freedom-Class IX Aviation Spare Parts,” October 7, 2003](#)

Army Audit Agency Report No. A-2003-0400-IMU, [“Audit of Operation Enduring Freedom - Class IX Aviation Spare Parts,” August 19, 2003](#)

Army Audit Agency Report No. A-2003-0371-IMU, [“Audit of Operation Enduring Freedom-Use of Automatic Identification Technology for In-Transit Visibility,” July 24, 2003](#)

Army Audit Agency Report No. A-2003-0370-IMU, [“Audit of Operation Enduring Freedom - In-Transit Visibility,” July 24, 2003](#)

Army Audit Agency Report No. A-2003-0324-FFF, [“Mobilization and Pay Record Discrepancies in the Reserve Component,” June 30, 2003](#)

Army Audit Agency Report No. A-2003-0294-IMU, [“Operation Enduring Freedom-Property Accountability,” June 2, 2003](#)

Army Audit Agency Report No. A-2003-0110, [“Logistics Civil Augmentation Program, A-2003-0110-IMU,” December 31, 2002](#)

Naval Audit Service

The Naval Audit Service issued one audit report pertaining to Operations Enduring Freedom and Iraqi Freedom. To obtain copies of Naval Audit Service reports, please contact the Naval Audit Service FOIA Office at (202) 433-5757 or by e-mail to navaudsvc.foia@navy.mil.

Naval Audit Service Report No. N-2005-0018, “Marine Corps Systems Command Contracts Supporting Operation Iraqi Freedom,” December 22, 2004

Air Force Audit Agency

The Air Force Audit Agency issued 15 audit reports or testimonies pertaining to Operations Enduring Freedom and Iraqi Freedom. Unrestricted Air Force Audit Agency reports can be accessed at this Web site address: <https://www.affaa.hq.af.mil/afck/plansreports/reports.shtml>. Where possible, hyperlinks to the complete Air Force Audit Agency reports are provided below. To obtain releasable copies of Air Force Audit Agency reports, please fax your FOIA request to the Air Force Audit Agency FOIA Manager at (703) 696-7776 or e-mail to affafoia@pentagon.af.mil.

Air Force Audit Agency Report No. F-2007-0008-FD3000, [“Central Command Air Forces Deployed Locations Government-Wide Purchase Card Program,” June 27, 2007](#)

Air Force Audit Agency Report No. F-2007-0007-FD3000, ["Theater Battle Management Core System-Unit Level," June 8, 2007](#)

Air Force Audit Agency Report No. F-2007-0006-FD4000, ["Civilian Deployments," March 15, 2007](#)

Air Force Audit Agency Report No. F-2007-0006-FD3000, ["Central Command Air Forces Deployed Locations Ground Fuels Management," April 27, 2007](#)

Air Force Audit Agency Report No. F-2007-0005-FD3000, ["Central Command Air Forces Deployed Locations Services Contract Management," April 20, 2007](#)

Air Force Audit Agency Report No. F-2007-0004-FC4000, ["Deployed Assets," January 26, 2007](#)

Air Force Audit Agency Report No. F-2006-0007-FD3000, ["Central Command Air Forces Deployed Locations Blanket Purchase Agreements," August 21, 2006](#)

Air Force Audit Agency Report No. F-2006-0006-FD3000, ["Central Command Air Forces Deployed Locations Cash Management," August 3, 2006](#)

Air Force Audit Agency Report No. F-2005-0058-FDE000, ["Equipment Accountability 380th Air Expeditionary Wing Al Dhafra AB, United Arab Emirates," June 1, 2005"](#)

Air Force Audit Agency Report No. F-2005-0053-FDE000, ["Blanket Purchase Agreements 380th Air Expeditionary Wing Al Dhafra AB," United Arab Emirates, June 1, 2005](#)

Air Force Audit Agency Report No. F-2005-0043-FDE000, ["Equipment Accountability 379th Air Expeditionary Wing Al Udeid AB, Qatar," April 1, 2005](#)

Air Force Audit Agency Report No. F-2005-0035-FDE000, ["Blanket Purchase Agreements 1st Expeditionary Red Horse Group Al Udeid AB, Qatar," March 14, 2005](#)

Air Force Audit Agency Report No. F-2005-0011-FB1000, ["Global War on Terrorism Funds Management," June 20, 2005](#)

Air Force Audit Agency Report No. F-2004-0060-FDE000, ["Small Arms 379th Air Expeditionary Wing Al Udeid AB, Qatar," July 1, 2004](#)

Air Force Audit Agency Report No. F-2004-0057-FDE000, ["Blanket Purchase Agreement 379th Air Expeditionary Wing Al Udeid AB, Qatar," June 22, 2004](#)

DoD Inspector General

The DoD OIG issued 28 audit reports or testimonies pertaining to Operations Enduring Freedom and Iraqi Freedom. To obtain electronic copies of DoD OIG reports and testimonies, please visit <http://www.dodig.mil/Audit/reports/index.html>. Where possible, hyperlinks to the complete DoD OIG reports are provided below.

DoD OIG Testimony, [“Accountability During Contingency Operations: Preventing and Fighting Corruption in Contracting and Establishing and Maintaining Appropriate Controls on Materiel,” September 19, 2007](#)

DoD OIG Report No. D-2007-107, [“Procurement Policy for Armored Vehicles,” June 27, 2007](#)

DoD OIG Report No. D-2007-105, [“United States Transportation Command Compliance with DoD Policy on the Use of Commercial Sealift,” June 21, 2007](#)

DoD OIG Testimony, “Trafficking in Persons,” June 21, 2007

DoD OIG Testimony [“War Profiteering and Other Contractor Crimes Committed Overseas,” June 19, 2007](#)

DoD OIG Report No. D-2007-090, [“Managing Prepositioned Munitions in the U.S. European Command,” May 3, 2007](#)

DoD OIG Testimony, [“Investigations by the Office of the Inspector General, Department of Defense, Concerning the Death of Corporal Patrick Tillman and the Rescue of Private First Class Jessica Lynch,” April 24, 2007](#)

DoD OIG Testimony, [“Combating War Profiteering: Are We Doing Enough to Investigate and Prosecute Contracting Fraud and Abuse in Iraq,” March 20, 2007](#)

DoD OIG Report No. D-2007-064, [“Implementation of the Commanders’ Emergency Response Program in Afghanistan,” February 28, 2007](#)

DoD OIG Report No. D-2007-060, [“Management of the Iraq Security Forces Fund in Southwest Asia - Phase II,” February 12, 2007](#)

* DoD OIG Report No. D-2007-049, “Equipment Status of Deployed Forces Within the U.S. Central Command” [CLASSIFIED, [however, click here for an unclassified summary](#)] January 25, 2007

DoD OIG Testimony, [“Audit of Reconstruction and Support Activities in Iraq,” January 18, 2007](#)

DoD OIG Report No. D-2007-030, [“Management of the Iraq Security Forces Fund in Southwest Asia - Phase I,” December 8, 2006](#)

DoD OIG Report No. D-2007-010, [“The Army Small Arms Program that Relates to Availability, Maintainability, and Reliability of the Small Arms Support for the Warfighter,” November 2, 2006](#)

* DoD OIG Report No. D-2007-001, “Information Operations Activities in Southwest Asia” [CLASSIFIED], October 6, 2006

DoD OIG Report No. D-2006-010, [“Contract Surveillance for Service Contracts,” October 28, 2005](#)

DoD OIG Testimony [“Iraq Reconstruction, Governance and Security Oversight,” October 18, 2005](#)

DoD OIG Report No. D-2006-007, [“Contracts Awarded to Assist the Global War on Terrorism by the U.S. Army Corps of Engineers,”](#) October 14, 2005

DoD OIG Report No. D-2005-095, [“DoD Patient Movement System,”](#) July 27, 2005

DoD OIG Report No. D-2005-045, “Emergency Supplemental Funding for the Defense Logistics Agency” (FOUO), May 9, 2005

DoD OIG Report No. D-2005-053, “FY 2004 Emergency Supplemental Funding for the Defense Information Systems Agency” (FOUO), April 29, 2005

DoD OIG Report No. D-2005-024, [“DoD Management of Navy Senior Enlisted Personnel Assignments in Support of Operation Iraqi Freedom,”](#) December 15, 2004

* DoD OIG Report No. D-2004-090, “Defense Hotline Allegations Concerning C-130 Aircraft Use in the U.S. Central Command Area of Responsibility” [CLASSIFIED], June 17, 2004

DoD OIG Report No. D-2004-086, [“Management of Marine Corps Enlisted Personnel Assignments in Support of Operation Iraqi Freedom,”](#) June 16, 2004

DoD OIG Report No. D-2004-057, [“Contracts Awarded for the Coalition Provisional Authority by the Defense Contracting Command - Washington,”](#) March 18, 2004

* DoD OIG Report No. D-2004-045, “Coalition Support Funds” [CLASSIFIED], January 16, 2004

DoD OIG Report No. D-2003-070, “DoD Involvement in Export Enforcement Activities” (FOUO), March 28, 2003

* DoD OIG Report No. D-2003-028, “Summary Report on Homeland Defense, Chemical/Biological Defense, and Other Matters Related to Counter-Terrorist Military Operations” [CLASSIFIED], November 25, 2002

Special Inspector General for Iraq Reconstruction

The Special Inspector General for Iraq Reconstruction issued 91 audit reports or testimonies pertaining to Operations Enduring Freedom and Iraqi Freedom. To obtain electronic copies of the reports or testimonies, please visit <http://www.sigir.mil/reports/audit.aspx>.

SIGIR Report No. 07-005, [“Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction,”](#) July 27, 2007

SIGIR Report No. 07-008, [“Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities,”](#) July 26, 2007

SIGIR Report No. 07-003, [“Cost-to-Complete Reporting for Iraq Reconstruction Projects,”](#) July 26, 2007

[SIGIR Report No. 07-014, “Status of the Provincial Reconstruction Team Program Expansion in Iraq,” July 25, 2007](#)

[SIGIR Report No. 07-004, “Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq,” July 25, 2007](#)

[SIGIR Report No. 07-009, “Review of Bechtel’s Spending under Its Phase II Iraq Reconstruction Contract,” July 24, 2007](#)

[SIGIR Report No. 07-007, “Status of U.S. Government Anticorruption Efforts in Iraq,” July 24, 2007](#)

[SIGIR Report No. 07-001, “Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance,” June 22, 2007](#)

[SIGIR Report No. 07-012, “Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State,” April 26, 2007](#)

[SIGIR Report No. 07-006, “Management of the Commander’s Emergency Response Program in Iraq for Fiscal Year 2006,” April 26, 2007](#)

[SIGIR Report No. 07-002, “Status of the Advanced First Responder Network,” April 25, 2007](#)

[SIGIR Report No. 06-045, “Status of Ministerial Capacity Development in Iraq,” January 30, 2007](#)

[SIGIR Report No. 06-044, “Fact Sheet on Major U.S. Contractors’ Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities,” January 30, 2007](#)

[SIGIR Report No. 06-043, “Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements,” January 30, 2007](#)

[SIGIR Report No. 06-040, “Improper Obligations Using the Iraq Relief and Reconstruction Fund \(IRRF 2\),” January 30, 2007](#)

[SIGIR Report No. 06-030, “Status of Medical Equipment and Other Non-construction Items Purchased for PHCs,” January 30, 2007](#)

[SIGIR Report No. 06-029, “Review of DynCorp International, LLC, Contract Number S LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support,” January 30, 2007](#)

[SIGIR Report No. 06-039, “Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00,” January 29, 2007](#)

[SIGIR Report No. 06-036, “Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq \(DFI\),” January 29, 2007](#)

[SIGIR Report No. 06-034, “Status of the Provincial Reconstruction Team Program in Iraq,” October 29, 2006](#)

[SIGIR Report No. 06-033, “Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund,” October 28, 2006](#)

[SIGIR Report No. 06-032, “Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities,” October 28, 2006](#)

[SIGIR Report No. 06-031, “Management of the Iraqi Interim Government Fund,” October 27, 2006](#)

[SIGIR Report No. 06-035, “Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program \(LOGCAP\) Contractor,” October 26, 2006](#)

[SIGIR Report No. 06-028, “Review of Administrative Task Orders for Iraq Reconstruction Contracts,” October 23, 2006](#)

[SIGIR Report No. 06-038, “Unclassified Summary of SIGIR’s Review of Efforts to Increase Iraq’s Capability to Protect Its Energy Infrastructure,” September 27, 2006](#)

[SIGIR Report No. 06-037, “Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund \(IRRF-2\),” September 22, 2006](#)

[SIGIR Report No. 06-026, “Review of the U.S. Agency for International Development’s Management of the Basrah Children’s Hospital Project,” July 28, 2006](#)

[SIGIR Report No. 06-025, “Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006,” July 28, 2006](#)

[SIGIR Report No. 06-023, “Changes in Iraq Relief and Reconstruction Fund Program Activities – January through March 2006,” July 28, 2006](#)

[SIGIR Report No. 06-021, “Joint Survey of the U.S. Embassy – Iraq’s Anticorruption Program,” July 28, 2006](#)

[SIGIR Report No. 06-020, “Review of the Advanced First Responder Network,” July 28, 2006](#)

[SIGIR Report No. 06-019, “Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq,” July 28, 2006](#)

[SIGIR Report No. 06-017, “Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government,” July 28, 2006](#)

[SIGIR Report No. 06-024, “Joint Cash Count: Iraq National Weapons Card Program,” July 26, 2006](#)

[SIGIR Report No. 06-018, “Survey of the Status of Funding for Iraq Programs Allocated to the Department of State’s Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005,” July 2006](#)

[SIGIR Report No. 06-016, “Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006,” April 29, 2006](#)

[SIGIR Report No. 06-011, “Management of the Primary Healthcare Centers Construction Projects,” April 29, 2006](#)

[SIGIR Report No. 06-007, “U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government,” April 29, 2006](#)

[SIGIR Report No. 06-006, “Multi-National Security Transition Command-Iraq: Management of the Transfer of IRRF-funded Assets to the Iraqi Government,” April 29, 2006](#)

[SIGIR Report No. 06-015, “Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents,” April 28, 2006](#)

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Appendix C. Definitions Used for Categorization of OEF and OIF Reports and Testimonies FY 2003 through FY 2007

To categorize the 302 OEF and OIF reports and testimonies, we developed definitions to categorize the causes that resulted in the recommendations issued by the Defense oversight community and GAO. We provided our definitions to the other oversight agencies when we vetted our initial categorizations. Our goal was to create categories and definitions that were simple and easily understood to provide common reference points as follows:

Contract Management

- **Administration:** This category includes recommendations that address oversight responsibilities, including Quality Assurance, Performance Monitoring, and Results, to ensure that the contractor provides the requirements requested. We consider this category as Government specific function.
- **Policy and Procedure:** This category includes recommendations that address implementing guidance, policy, and procedures for future contracts and is not limited to one specific contract.
- **Sourcing:** This category includes recommendations that address improving the negotiation and documentation of actions between the Government (customer) and the contractor (developer). This function involves both Government and contractor.
- **Requirements:** This category includes recommendations that address the development of requirements (what is needed by the customer). This function is Government specific with no contractor involvement in developing the requirements.
- **Other:** This category includes recommendations that are more general and address a more strategic approach to resolving systemic challenges.

Logistics

- **Policy and Procedures:** This category includes the recommendations made to improve the general goals and directives of a program, process, or plan including the steps, activities, and decisions made to accomplish those goals and directives.
- **Accountability:** This category includes recommendations made to improve establishing or maintaining records to identify, acquire, account for, control, store, or properly dispose of assets; including whether the cause addressed equipment on hand or on order, the status of the equipment, and the location of the equipment.
- **Sustainability:** This category includes recommendations to ensure maintaining a certain level or state of a process, program, or activity. It includes what needs to be done in order to keep a process, program, or activity running smoothly and efficiently.
- **Requirements:** This category includes recommendations made in order to improve determining the needs or conditions to meet a specific outcome. This includes required equipment, storage facilities, supplies, and personnel.
- **Other:** This category includes causes categorized as Other. (1) The causes do not specifically relate to Policy and Procedures, Accountability, Sustainability, or

Requirements. (2) Many of the causes were very specific to a certain program and could not be applied to any other program. (3) Some of the recommendations were not tied to a specific cause, so those recommendations were categorized as Other.

Financial Management

- Overall Financial Management: This category includes overall financial management. The cause addressed by the recommendation covers the category of financial management but the cause was not specific enough to be classified in one of the other categories.
- Internal Controls: This category addresses anything that could involve the lack of checks and balances in the system. The Yellow Book describes internal controls as “The extent to which internal controls that are significant to the audit depend on the reliability of information processed or generated by information systems.” We used this Yellow Book definition to guide our judgment.
- Obligations: This category addresses a cause that is directly related to obligations or involved obligation type challenges, for example, if a report spoke about command not doing a sufficient job of planning for a known expenditure. We considered information from the DoD Comptrollers office as it pertained to the Planning, Programming, Budgeting, and Execution system. In particular, the Budgeting phase (formulation and justification) as it provides a platform for a detailed review of a program’s pricing, phasing, and overall capability to be executed on time and within budget. The budgeting process addresses the years to be justified in the President’s budget (including the current and upcoming execution years) and provides a forum to develop the Secretary’s budget position.
- Execution: This category addresses the execution phase and everything involved with the actual spending of funds.

Other

- Policy and Procedures: This category addresses a cause related to general goals and directives of a program, process, or plan including the steps, activities, and decisions made to accomplish those goals and directives.
- Planning: This category includes a cause if it addressed providing a framework for developing anything; including processes for setting goals, developing strategies, and outlining tasks and schedules to accomplish a goal.
- Accountability: This category includes a cause that addressed establishing or maintaining records to identify, acquire, account for, control, store, or properly dispose of assets; including if the cause talked about equipment on hand or on order, the status of the equipment, and the location of the equipment.
- Other: This category includes causes that do not specifically relate to policy and procedures, planning, or accountability and causes that were very specific to a certain program and could not be applied to any other program.

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