The seal of the Office of the Special Inspector General for Iraq Reconstruction is a large, circular emblem in the background. It features the text "SPECIAL INSPECTOR GENERAL" at the top and "FOR IRAQ RECONSTRUCTION" at the bottom. In the center is the Iraqi national emblem, which includes a sun with seven stars, a banner with the Arabic motto "الحرية، العدالة، الحكماء" (Liberty, Justice, Wisdom), and a shield with vertical stripes. The seal is rendered in a light, semi-transparent color.

**IRAQI SECURITY FORCES:
SPECIAL OPERATIONS FORCE
PROGRAM IS ACHIEVING GOALS, BUT
IRAQI SUPPORT REMAINS CRITICAL TO
SUCCESS**

**SIGIR 11-004
OCTOBER 25, 2010**

Report Documentation Page

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SIGIR

Special Inspector General for IRAQ Reconstruction

October 25, 2010

IRAQI SECURITY FORCES: SPECIAL OPERATIONS FORCE PROGRAM IS ACHIEVING GOALS, BUT IRAQI SUPPORT REMAINS CRITICAL TO SUCCESS

Summary of Report: SIGIR 11-004

Why SIGIR Did This Study

The Special Inspector General for Iraq Reconstruction (SIGIR) conducted this review to assess the United States Forces-Iraq's (USF-I) management of its program to develop the Iraqi Special Operations Force (ISOF). This is the Iraqi force primarily responsible for conducting counterinsurgency operations against insurgent and extremist networks, and denying safe haven to terrorists. The program was carried out by the Joint Forces Special Operations Component Command-Iraq assigned to USF-I and its predecessor organizations. In this report we refer to these organizations collectively as U.S. Special Operations Forces (USSOF).

In March 2010, SIGIR issued an interim report (SIGIR 10-009) on contracts awarded to provide the ISOF with a counterterrorism communications network and intelligence database. SIGIR made several recommendations in the report to improve contract management.

SIGIR's objectives in this report were to assess the extent to which the ISOF training program goals and outcomes were met; identify program costs; and assess the status of ISOF transition to the Government of Iraq (GOI) and the GOI's sustainment of the force.

Recommendations

This report contains no recommendations.

Lessons Learned

SIGIR identifies two lessons learned that can be applied to training programs in other contingencies. In particular, USSOF's ability to provide continuous oversight and continuity of trainers were critical elements in the success of the ISOF program.

Management Comments and Audit Response

Because this report did not contain any recommendations, the responsible agencies were not required to, and did not, submit comments.

What SIGIR Found

The ISOF's demonstrated ability to independently conduct operations and missions and to sustain its equipment and facilities are indicators of the program's success. In developing the ISOF, the USSOF used established U.S. military processes such as U.S. Army Special Forces training doctrine and a Modified Table of Organization and Equipment for a U.S. Army Special Forces unit. The training doctrine and the modified table of organization and equipment provided a sound basis for developing the ISOF. This, coupled with the USSOF's continuing adjustments, reassessments, and re-planning, provided a solid basis for developing the force. USSOF personnel also accompanied ISOF personnel on missions, documented the results, and provided feedback. These assessments document the progressive improvement and maturity of the ISOF's tactical and technical skills. Working together with its Iraqi counterparts, the USSOF assisted in training and equipping over 4,100 ISOF soldiers as of March 10, 2010. These soldiers are deployed throughout Iraq providing essential counterterrorism capabilities.

USF-I did not separately account for the funds used in developing the ISOF, and the total cost of the program is unknown. At least \$237 million from the Iraqi Security Forces Fund was used to equip and sustain the ISOF. In addition, an unknown amount from the Iraq Relief and Reconstruction Fund was used for procuring new equipment in support of all Iraqi security forces. However, the purchases were not identified to the Iraqi force receiving the equipment.

The long-term success of the ISOF lies in the hands of the GOI. Two issues point out the challenges in post conflict stabilization operations. First, the extra-constitutional movement of the ISOF from the Ministry of Defense to the Office of the Prime Minister raises concerns about how the force will be used in the future. Second, uncertain GOI support as evidenced by the lack of a dedicated budget, poor logistical and recruiting support, and the irregular payment of specialty pay create concerns about the GOI's commitment to sustain the force. USF-I has been consulting with its GOI/Ministry of Defense counterparts about these concerns and states that it will continue to consult on these issues. SIGIR supports this continuing engagement.



SPECIAL INSPECTOR GENERAL FOR IRAQ RECONSTRUCTION

October 25, 2010

MEMORANDUM FOR COMMANDING GENERAL, UNITED STATES FORCES-IRAQ
COMMANDING GENERAL, JOINT FORCES SPECIAL
OPERATIONS COMPONENT COMMAND-IRAQ

SUBJECT: Iraqi Security Forces: Special Operations Force Program Is Achieving Goals, but
Iraqi Support Remains Critical to Success (SIGIR 11-004)

We are providing this audit report for your information and use. The report discusses the U.S. Forces-Iraq's oversight of its program to train, equip, and develop the Iraqi Special Operations Force (ISOF). We performed this audit in accordance with our statutory responsibilities contained in Public Law 108-106, as amended, which also incorporates the duties and responsibilities of inspectors general under the Inspector General Act of 1978. This law provides for independent and objective audits of programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Iraq, and for recommendations on related policies designed to promote economy, efficiency, and effectiveness and to prevent and detect fraud, waste, and abuse. This audit was conducted as SIGIR Project 9023b. This report does not contain recommendations; accordingly, the addressees were not required to provide comments and elected not to do so.

We appreciate the courtesies extended to the SIGIR staff. For additional information on the report, please contact Glenn D. Furbish, Assistant Inspector General for Audits (Washington, DC), (703) 604-1388/ glenn.furbish@sigir.mil or Jason Venner, Principal Deputy Assistant Inspector General for Audits (Washington, DC), (703) 607-1346/ jason.venner@sigir.mil.

A handwritten signature in black ink, reading "Stuart W. Bowen, Jr." with a period at the end.

Stuart W. Bowen, Jr.
Inspector General

cc: U.S. Secretary of State
U.S. Ambassador to Iraq
U.S. Secretary of Defense
Commanding General, U.S. Central Command

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Iraqi Security Forces: Special Operations Force Program Is Achieving Goals, but Iraqi Support Remains Critical to Success

SIGIR 11-004

October 25, 2010

Introduction

The Special Inspector General for Iraq Reconstruction (SIGIR) conducted this review to assess the United States Forces-Iraq's (USF-I) management of its program to develop the Iraqi Special Operations Force (ISOF). This is the Iraqi force primarily responsible for conducting counterinsurgency operations against insurgents and extremist networks, and denying safe haven to terrorists. The program was carried out by the Joint Forces Special Operations Component Command-Iraq, a subordinate command of USF-I, and its predecessor organizations. In this report we refer to these organizations collectively as U.S. Special Operations Forces (USSOF).

In March 2010, SIGIR issued an interim report¹ on contracts awarded to provide ISOF with a counterterrorism communications network and intelligence database. SIGIR made several recommendations in the report to improve contract management. This audit focuses on the development and operational capabilities of the ISOF.

Background

In 2003, as the security situation in Iraq deteriorated, the U.S. Secretary of Defense and the Commander, United States Central Command directed the formation of an Iraqi counterterrorism capability. USSOF was assigned the responsibility to develop this force because training foreign militaries is an integral part of their mission. The U.S. Army Special Forces, for example, has been training foreign militaries as part of its Foreign Internal Defense mission for many years. U.S. Army Rangers and U.S. Navy SEALs also participate in training and developing the ISOF.

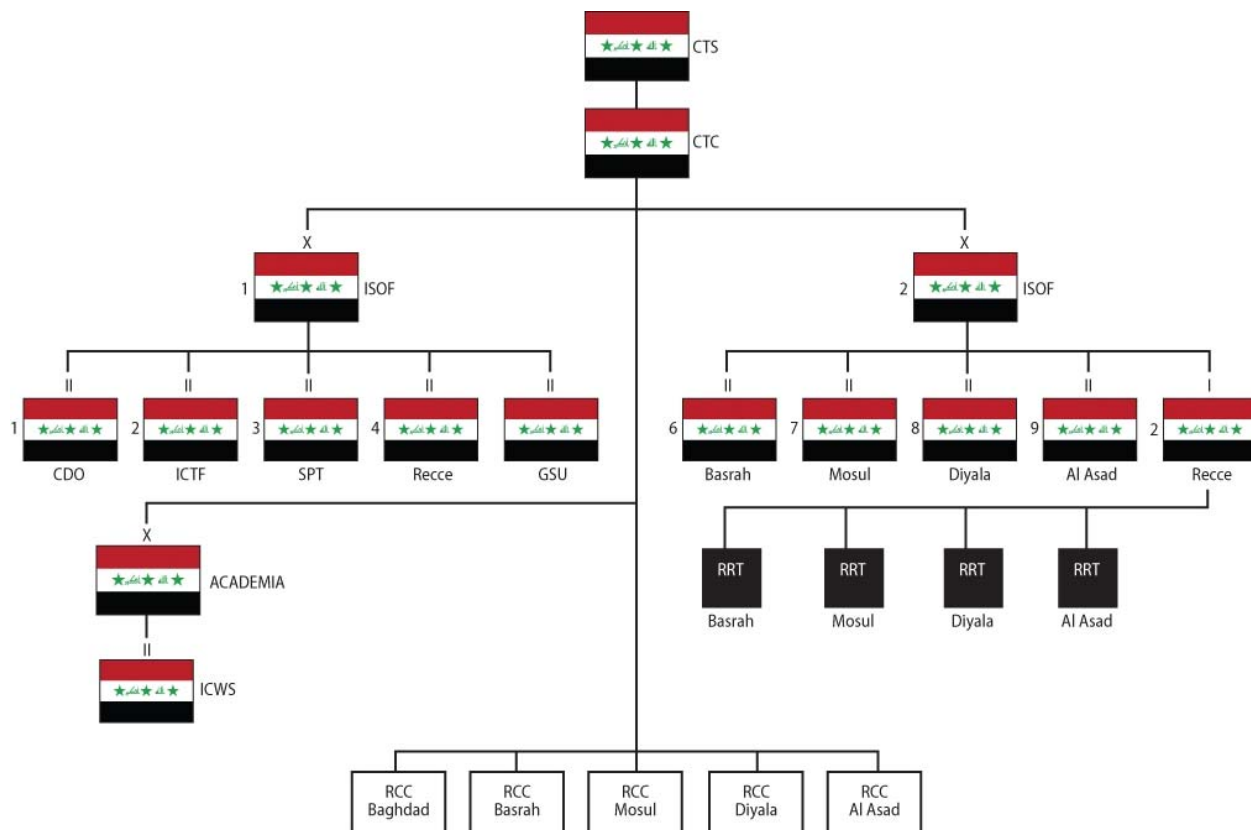
The current ISOF organization was formed from two distinct forces—the Iraq Civil Defense Corps and the Iraqi Counterterrorism Force. These organizations operated independently until May 2004, when they were merged to form the ISOF. USSOF directly controlled the training and equipping of the ISOF until 2006, when operational control of all Iraqi forces, including ISOF, was transferred to the Government of Iraq (GOI). Since that time, USSOF forces have mentored and advised the ISOF.

Within the GOI, ISOF falls under the Counterterrorism Command (CTC), which executes the National Counterterrorism Strategy. The CTC is under the direction of the Counterterrorism Service (CTS), a quasi-ministerial agency established by Prime Minister Decree rather than Iraqi

¹ *Interim Report on Projects To Develop the Iraqi Special Operations Forces*, SIGIR 10-009, 3/25/2010.

law. CTC responds to target priorities and mission execution orders conveyed by the Prime Minister through the CTS. The CTC is also responsible for integrating intelligence and providing command and control of ISOF counterterrorism operations nationwide. Figure 1 shows the current ISOF organizational structure.

Figure 1—ISOF Organizational Structure



Notes:

- RCC—Regional Coordinating Center
- GSU—Garrison Support Unit
- CDO—Commando Battalion
- ICTF—Iraqi Counterterrorism Force
- SPT—Support Battalion
- Recce—Reconnaissance Company
- ISWCS—Iraqi Special Warfare Center and School

Source: Joint Forces Special Operations Component Command-Iraq.

Objectives

SIGIR’s objectives in this report were to assess the extent to which the ISOF training program goals and outcomes were met; identify program costs; and assess the status of ISOF transition to the Government of Iraq (GOI) and the GOI’s sustainment of the force.

For a discussion of the audit scope and methodology and a summary of prior coverage, see Appendix A. For a list of ISOF contracts, see Appendix B. For a list of acronyms used, see

Appendix C. For the audit team members, see Appendix D. For the SIGIR mission and contact information, see Appendix E.

Program Goals Are Being Achieved

To date, the USSOF has successfully trained more than 4,100 Iraqi Special Operations Force soldiers to U.S. special operations standards, and developed an internal ISOF command structure and planning mechanism that mirrors U.S. special operations forces requirements. USSOF is actively monitoring and evaluating ISOF performance in conducting counterterrorism operations, and its assessments show that the ISOF is performing at an acceptable level. USSOF documents show that ISOF troops are deployed in various provinces of Iraq and are providing essential counterterrorism capabilities that enable the GOI to maintain pressure on insurgent/extremist networks and deny safe haven to terrorists.

U.S. Has Trained ISOF to U.S. Special Operations Forces Standards

U.S. Army Special Forces standard training doctrine was the basis for the ISOF training effort. USSOF modified this doctrine to develop specific courses that meet the needs and conditions in Iraq. The U.S. training program evolved as the Iraqi trainers' capabilities increased and consisted of three phases:

- Direct U.S. Training of Iraqis—November 2003 through June 2006
- Training Iraqi Trainers—June 2006 through June 2008
- Monitoring ISOF—June 2008 through current phase

Direct U.S. Training

According to a senior USSOF Advisor, they initially ran two training programs; one for the Iraqi Civil Defense Corps, and one for the Iraqi Counterterrorism Force. Iraqi Civil Defense Corps training began in response to a Multi-National Force-Iraq effort to persuade various political and secular entities in Iraq to disband their militias. According to a senior USSOF advisor, the Multi-National Force-Iraq Commander asked each of the militia leaders to provide a few men for a civil defense force, and most did. This force became the Iraqi Civil Defense Corps, and one battalion received direct U.S. training in offensive operations. This battalion became operational in December 2004.

Direct U.S. training for the Iraqi Counterterrorism Force started in January 2004. USSOF conducted an assessment and selection process for the Force, and once the students were vetted and cleared they were given initial training, and then transported to Jordan for a more advanced 98-day course taught by U.S. and Jordanian Special Forces. Altogether six training cycles were conducted in Jordan, each attended by approximately 100 students. A seventh training cycle was conducted in Iraq.

The U.S. has also sent a small number of ISOF soldiers to advanced training in the United States. Beginning in 2006, USSOF began sending select ISOF soldiers to the U.S. Army Ranger School; one ISOF soldier is attending the Green Beret Qualification Course, and a CTS officer recently graduated from the National Defense University. The senior USSOF advisor stated that they would like to send more ISOF soldiers to this type of training, but the lack of English language skills has been a barrier to expanding stateside training. However, a Joint Forces Special

Operations Component Command-Iraq (JFSOCC-I) official stated that currently an instructor is teaching English to ISOF soldiers at Area IV.

Training Iraqi Trainers

A goal of the U.S. training effort was to develop Iraqi instructors so that they could assume responsibility for training future ISOF soldiers. With the exception of the Instructor Refresher Courses, Iraqi instructors currently conduct all of the training. Training is conducted at the Iraqi Special Warfare Center and School and consists of three courses:

- Assessment and Selection Course—a 21-day course that provides the recruits with basic military training. The attrition rate for candidates in this screening course is greater than 50%.
- Commando Course—a 47-day course that teaches candidates advanced combat skills to include tactical combat movements, offensive operations, cordon and blocking procedures, mounted operations, air assault techniques, and direct action operations.
- Operator Training Course—a 52-day course that teaches candidates many of the same advanced combat skills as the Commando Course, with additional instruction on close quarters battle, crew-served weapons employment, and advanced marksmanship.

USSOF is currently attempting to encourage the school leadership to initiate a program to rotate instructors between the school house and the Battalions. This would help the instructors maintain their skill sets and give other ISOF soldiers experience as trainers.

Embedded in the training is a logistics and supply element intended to acquaint ISOF soldiers with how to identify their requirements for ammunition, repair parts, and various supplies. The training is not formal logistics training but more cursory in nature. Although the ISOF soldiers are exposed to requirements planning, the CTC and the CTS do not receive the training, which limits their ability to budget and plan for future ISOF requirements. A senior USSOF advisor indicated that there is concern about the ability of the CTC or the CTS and the ministerial level to adequately sustain the ISOF once the U.S. military draws down.

USSOF Monitors and Assesses ISOF Performance

With few exceptions USSOF advisors have always gone on missions with the ISOF. Following each mission the senior mission advisor completes a post operations assessment. The USSOF assessments are classified, however; SIGIR reviewed 13 of the most recent post-operations assessments to gain an understanding of ISOF performance. These assessments were prepared between May and July 2010.

The assessments we reviewed contained a detailed chronology of the mission to include a description of the targets and locations, methods for insertion and extraction, and a summary of the events that took place during the operation. They also contained a critique of the tactical and technical skills and performance demonstrated by the ISOF soldiers and leaders for that specific mission. If the advisor noted any weakness in the tactical or technical skills or performance during the mission by any of the soldiers or leaders, it was identified in the assessment so it

could be addressed in future training. Conversely, if the advisor noted good performance, it was also recorded so that improvements in tactical and technical skills were documented.

The SIGIR review of assessments found that, overall, USSOF advisors documented a progressive improvement in the ISOF's tactical and technical skills. For example, several assessments noted the patience demonstrated by the ISOF awaiting the right conditions in which to carry out the operations. Additionally, other assessments discussed how the ISOF had successfully taken the lead in planning, developing, and coordinating the mission. Finally, one USSOF advisor remarked in his assessment that the ISOF leaders had placed the non-commissioned officers in charge of planning and executing the mission. The advisor stated that the ISOF leader's intent was to improve non-commissioned officer leadership development.

ISOF Minimum Essential Capabilities Have Also Been Assessed and Found Good

Another evaluative tool being used by USSOF is the Minimum Essential Capability assessment which was initiated in 2009 by JFSOCC-I. This assessment evaluates critical functions such as force management, training, equipping, and sustainment. JFSOCC-I conducts monthly meetings to assess ISOF progress toward achieving objectives. The Minimum Essential Capability contains color-coded ratings for each capability/function showing the current and predicted future capability. If and when a capability gap is assessed, resources are applied in an attempt to increase ISOF's capability in that particular area. In some instances this may take the form of additional training/mentorship, in other instances a material solution may be necessary in order to increase a particular capability.

These monthly meetings serve two complimentary purposes. They enable the objective allocation of resources to those areas in need of improvement. They also serve to measure the effectiveness of the allocation, and enable USSOF to determine what additional action (if any) is needed in order to achieve minimum essential capability in one of the functional areas.

SIGIR reviewed the Minimum Essential Capability assessment and attended one of the monthly meetings discussing the assessment. The assessments are classified and as such, cannot be discussed in this report. However, in general they show that the ISOF is becoming a self-sustaining, national counterterrorism command that can independently and successfully plan, prepare, and execute operations in a synchronized and coordinated manner.

Accounting for Program Costs Was Imprecise

USF-I did not fully account for the funds used in developing the ISOF, and the total cost of the program is unknown. At least \$237 million from the ISFF was used to equip and sustain the ISOF. In addition, an unknown amount from the Iraq Relief and Reconstruction Fund was also used for procuring new equipment. However, this equipment was purchased in support of all Iraqi Security Forces, and the amount allocated to the ISOF is unknown.

Iraq Security Forces Fund

Since 2005, the Congress has appropriated more than \$19 billion in ISFF to support the development of the Iraqi Security Forces. Of this total, about \$237 million has been used to train and equip the ISOF. The majority of this money was used for improving/renovating facilities and procuring new equipment.

Each ISFF appropriation is divided into three budget activities. Defense Forces is one of the three and is shared by several USF-I directorates that fund requirements to train and equip Iraqi Security Forces. Defense Forces funds support requirements for the Iraqi Army, Air Force, Navy, Special Operations Forces, Logistics, and Communications. Each directorate does not have its own separate budget but shares the Defense Forces funds. USF-I Resource Management tracks the directorate and funding amount for each requirement. However, there is the potential for a requirement such as ammunition or infrastructure to be shared between the directorates making it difficult to determine how much has been spent on developing the ISOF.

SIGIR identified 103 ISFF-funded contracts used to equip and sustain the ISOF. The largest category of spending, approximately \$125 million, went to support infrastructure, in particular the construction/rehabilitation of facilities necessary to support ISOF operations. Sustainment represented approximately 25%, or nearly \$59 million, and is discussed in more detail in the Transition and Sustainment section of this report. Training and Operations accounted for \$2 million, or less than 1% of total ISFF spending. This funding was not used to train ISOF soldiers but rather to provide advisors to the Counterterrorism Command.

Table 1—ISFF Funds Spent in Developing the ISOF (FY 2005–FY 2009)

Fiscal Years	2005-2006	2006-2007	2007-2008	2008-2009	2004-2009	2004-2009
Sustainment	\$10,721,492	\$2,921,970	\$43,327,614	\$2,000,000	\$58,971,076	24.8%
Infrastructure	\$8,179,175	\$17,662,443	\$73,401,735	\$25,312,623	\$124,555,975	52.4%
Equipment & Transportation	\$14,000	\$14,533,709	\$28,166,844	\$9,278,936	\$51,993,489	21.9%
Training & Operations	\$0	\$491,218	\$1,518,614	\$14,700	\$2,024,532	0.9%
ISOF TOTAL	\$18,914,667	\$35,609,340	\$146,414,807	\$36,606,259	\$237,545,073	100.0%

Source: SIGIR Analysis of USF-I documents.

Infrastructure

Improving and renovating facilities, in particular the construction/rehabilitation of facilities necessary to support ISOF operations, was the largest category of ISFF spending, accounting for approximately \$125 million. SIGIR visited two ISOF sites during the review and toured many buildings either constructed or rehabilitated with ISFF money. The sites visited were Area IV (Headquarters for the 1st and 2nd ISOF Brigades) located at the Victory Base Complex and one of the Regional Coordinating Centers. Both sites are located in Baghdad, Iraq.

Area IV Infrastructure

The visit to Area IV was an unannounced visit conducted by SIGIR and JFSOCC-I personnel on April 20, 2010. Infrastructure at Area IV included 12 barracks, a company headquarters, warehouse and maintenance facilities, training facilities and ranges, barracks, operational planning spaces, equipment storage areas, and administrative facilities. The U.S. provided approximately \$32 million for this project. Additional construction improved the existing base infrastructure, to include generators and power distribution systems, and wastewater treatment facilities.

During the tour at Area IV, the SIGIR audit team observed that the installation was well maintained. All of the facilities visited were being used by the ISOF and were in good to excellent condition. The Area IV barracks are shown in Figure 1.

Figure 1—Area IV Barracks



Source: SIGIR Photographs, April 2010.

The dining facility was modern, and in an excellent state of repair. The kitchen was large, well ordered and clean with two large walk-in freezer/refrigerators: one for meat, and one for vegetables. Although electricity to the camp is still somewhat intermittent, the freezers had their own generators and constant power. Figure 2 shows the Area IV Dining Facility.

Figure 2—Area IV Dining Facility



Source: SIGIR Photograph, April 2010.

The medical facility is staffed with both Medical Doctors and Dentists and has rooms for diagnosis, routine examinations, physical therapy, x-rays, emergent/trauma care, a laboratory, and pharmacy. It can also keep patients overnight in a six-bed ward. The dental facility is located in the same building and contains modern equipment for most dental procedures. These facilities are shown in Figures 3 and 4.

Figure 3—Area IV Medical Examination Room and Ward



Source: SIGIR Photographs, April 2010.

Figure 4—Area IV Dental Facility



Source: SIGIR Photograph, April 2010.

The Shoot House is an indoor firing range built at a cost of \$2.5 million that allows the ISOF to train in a variety of scenarios. It can be used for live-fire and building-clearing exercises to include the actual “breaching” or entering of the building using explosives, and to allow ISOF soldiers to practice clearing a building using live ammunition. The configuration of the rooms can be modified by closing off some rooms and opening others using special sliding doors. It also permits ISOF soldiers to practice negotiating hallways and stairways; traditionally considered to be danger areas. The Shoot House is shown in Figure 5.

Figure 5—Shoot House Overhead View and Interior Room



Source: SIGIR Photographs, April 2010.

Regional Coordination Center Infrastructure

SIGIR also visited the Baghdad Regional Coordinating Center on April 28, 2010. The project consisted of one building under construction (about 45% complete) and a second building being refurbished (about 90% complete). The project manager and project engineer said that the new building would be used for conferences, officer and enlisted quarters, and dining. The refurbished building would be used for administration. A USF-I official said that the project is scheduled for completion in November 2010.

Equipping the ISOF

The USSOF is equipping the ISOF with U.S. equipment to enhance interoperability with USSOF, improve sustainability, and establish a basis for a long-term bilateral working relationship. Approximately \$52 million of the \$237 million in ISFF funding has been used for equipment.

During our tour of Area IV, we inspected the arms rooms, communications, and the night observation devices storage and repair facilities and found that the equipment was well-maintained and accounted for. We also assessed weapons accountability based on concerns identified in an earlier SIGIR report that identified a material management weakness in accounting for weapons procured by the U.S. Department of Defense for the Iraqi Security Forces.² These concerns were also identified in a July 2008, Department of Defense Inspector

² *Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund*, SIGIR 06-033, 10/28/2006.

General report.³ These storage rooms for night vision devices and weapons are shown in Figure 6.

Figure 6—Night Vision Device Storage Room and Arms Room



Source: SIGIR Photographs, April 2010.

On July 14, 2010, we conducted an inventory of U.S.-purchased weapons currently in ISOF’s control. We randomly selected 51 weapons located at ISOF Headquarters Battalion armories and traced the weapon nomenclature and serial number to the USF-I J4 Forward (Logistics) *ISOF Weapons Serial Numbers Database* that identifies all weapons turned over to the GOI and Iraqi Security Forces. We also checked to see if there was a corresponding receipt for the weapon signed by an official from the GOI. All 51 weapons selected were in the USF-I J4 database and had a receipt signed by a GOI official.

To accommodate the rapid deployment of the ISOF units, the USSOF modified a number of rebuilt U.S. manufactured M1114 High Mobility Multi-purpose Wheeled Vehicles, at a cost of \$3.8 million, to fit the ISOF mission profile. The vehicles serve as the primary combat insertion and extraction vehicle for ISOF. The U.S. supplied approximately 450 High Mobility Multi-purpose Wheeled Vehicles to ISOF. Many of these vehicles were customized to incorporate an “open-back” modification, enabling the vehicles to carry up to 14 personnel. Additional elements of the modification include the addition of ballistic steel around the outer seating area, installation of two swing-arm mounts for M240B machine guns, the installation of side running boards, and the installation of a rear step. In addition to the High Mobility Multi-purpose Wheeled Vehicles and the associated modifications, ISFF funds enabled the procurement of repair parts and contractor maintenance and maintenance training. These were critical factors in establishing and maintaining the operational readiness of ISOF’s tactical vehicle fleet. These vehicles are shown in Figure 7.

³Report on the Assessment of Accountability of Arms and Ammunition Provided to the Security Forces of Iraq, DoD/IG SPO-2008-001, 7/3/2008 (Classified).

Figure 7—Modified HMMWVs



Source: SIGIR Photograph, July 2010.

In addition to the High Mobility Multi-purpose Wheeled Vehicles, ISOF operates an extensive fleet of civilian vehicles that are used for intelligence gathering and target reconnaissance. The vehicles have a limited operational lifespan since using them repeatedly risks establishing a pattern that would allow ISOF adversaries to identify and target them. Current ISOF Modified Table of Organization and Equipment authorizes 160 civilian vehicles for reconnaissance purposes.

Beyond close target reconnaissance, ISOF reconnaissance elements use cell phones to maintain contact with their source networks. The majority of ISOF targets were developed using human intelligence sources. ISFF funding was used to support the purchase of local Iraqi cell phone cards. In early 2008, the U.S. began purchasing radios for ISOF to provide a tactical communications capability to the operational forces and headquarters.

Iraq Relief and Reconstruction Funds Were Spent but Amount Is Unknown

Between 2004 and 2006, Iraq Relief and Reconstruction Funds were also used to support the development of the Iraqi Security Forces. Equipment and weapons purchased were delivered to the Iraqi Ministry of Defense who, in turn, allocated it to the various Security Forces. Some of the equipment and weapons were provided to the ISOF, but the amounts cannot be specifically identified.

There are several issues that impact accountability of the funds. First, multiple USF-I directorates often combine purchases, such as ammunition purchases, and it is not possible to determine what each directorate received. Second, some weapons purchases were combined with captured and seized weapons making it difficult to specifically identify the IRRF-funded purchases. For example, in a 2006 report, SIGIR reported that about \$133 million in IRRF funds had been spent to purchase 370,251 weapons for the Ministries of Defense and Interior.⁴ However, a total of 485,677 weapons were issued: 192,752 to the Ministry of Defense and 292,925 to the Ministry of Interior. According to the report, it could reasonably be assumed that the difference between the amounts purchased and issued were weapons that had been donated, captured, or purchased with other than IRRF funds. However, without more information we could not determine what percent of the weapons provided to the individual Ministries were IRRF-funded.

⁴ *Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund*, SIGIR-06-033, 10/28/ 2006.

Continuing Issues in Transitioning and Sustaining the ISOF

The long-term success of the ISOF lies in the hands of the GOI. During the course of this audit we noted a number of issues that raise questions about the future use of ISOF forces and their long-term sustainment. These include the extra-constitutional placement of ISOF under the Office of the Prime Minister, insufficient and inconsistent funding from the GOI/Ministry of Defense to sustain the force, and problems with recruiting ISOF soldiers. USF-I has been in discussions with its GOI/Ministry of Defense counterparts about these concerns and states that it will continue to consult on these issues.

ISOF Moved Under Control of the Prime Minister

Recent GOI decisions create concerns about whether the ISOF is appropriately positioned within the GOI to ensure its independence and legitimacy.

Through 2006 the ISOF was part of the Ministry of Defense. This was the structure that the USSOF had recommended to keep the ISOF within the Iraqi military chain of command and protected from political influence. However, starting in late 2006 the Prime Minister issued three Executive Orders that significantly changed the structure from the one that the U.S. advisors had envisioned and recommended.

- Executive Order 38, dated December 6, 2006, placed ISOF forces directly under the Prime Minister for Operations.
- Executive Order 14, dated January 24, 2007, placed CTC directly under the Prime Minister for Operations.
- Executive Order 61, dated April 5, 2007, placed CTS under the Prime Minister and in the chain of command for CTC.

Consequently, by early 2007 the CTS had become a “ministerial level” headquarters reporting directly to the Prime Minister with operational control of CTC. This organization was not formally authorized by the Iraqi Council of Representatives. To address this issue, in September 2007, the Prime Minister’s office drafted a proposed counterterrorism law and submitted it to the legislature for review and approval. However, while the Council of Ministers has approved the law, it still has not been approved by the Council of Representatives.

GOI Budgeting for the ISOF Has Been Inconsistent

Funding for the ISOF has been inconsistent, partly because of its uncertain status as a Ministry of Defense agency or a Prime Minister agency.

During the initial years of USF-I’s program, ISOF received very limited logistical support from the Ministry of Defense and consequently relied upon U.S. funding for a full range of necessary supplies. The USSOF provided ISOF with such items as uniforms, body armor, printer

cartridges, and furniture. When ISOF was split off from the Ministry of Defense by the Iraqi Prime Minister in December 2007 and established as a separate service under the CTS, the Ministry and the CTS Director signed a Memorandum of Agreement in 2008 in which the Ministry agreed to fund the following:

- the salaries of all CTS personnel, emergency expenses for operations, payments for ISOF soldiers injured or killed in combat, and to provide personnel to fill shortages in the ISOF ranks, coordinate promotions, and other personnel actions
- ammunition and weapons, billets at Ministry of Defense schools, transportation assistance using Ministry of Defense vehicles, tractor trailers and aircraft, and medical support for CTS personnel
- various items such as life support, water purification and treatment, special vehicles, generators, and use of Ministry of Defense maintenance facilities on a reimbursable basis to CTS

The Memorandum was to serve as a support mechanism until CTS received a dedicated budget. It stipulated that it was to be effective for one year, and it was not subsequently renewed.

USSOF advisors said that through 2008 and into 2009, while awaiting passage of the Counter Terrorism law (and the associated budget authority), CTS was funded with Prime Minister discretionary funds. Since the Counter Terrorism law was not passed, the expected funding did not materialize.

In early 2010, USSOF advisors said that Ministry of Defense support to ISOF had moderately improved. In the first quarter of CY 2010, the Ministry of Defense began to provide ISOF with predictable salary payments, needed repair parts, and a 40% increase in monthly fuel allocations. The 2010 Government of Iraq budget passed by the Council of Representative in January 2010 included a funding line of approximately \$170 million for the CTS as part of the overall Ministry of Defense budget. USSOF officials were informed by CTS that the actual operational requirement for ISOF was \$350 million for this period. Consequently, the ISOF still continues having difficulty obtaining fuel, ammunition, and other logistical support due to limited funding.

Recruiting Support Has Been Poor

ISOF is also having problems with recruiting and maintaining troop strength. By the close of 2008, ISOF was manned at 98%, and it expected all battalions to be fully manned by July 2009. Two factors changed this assessment. In May of 2008, the CTS decided to double its authorized strength to more than 8,500 operators, staff, and support personnel. As a “ministerial level” official, the CTS Director had the authority to approve such changes, although since the CTS relied on the Ministry of Defense for logistical support, this change should have been coordinated. However, it is unclear if it were. In September 2008, the GOI froze hiring for all government ministries. The Iraqi Army stopped recruiting, and the Ministry of Defense was no longer providing soldiers to ISOF. Nonetheless, in early 2009, CTS changed its Table of Organization and Equipment to show the increase. As a result, the manning levels (as a percentage) became lower than those reported in early 2009.

In order to grow the Brigade to the desired level, ISOF ran an assessment and selection course that graduated 824 personnel in May 2008. These personnel had been recruited “off the street” and not from the ranks of the Iraqi Army, a common practice during the early days of ISOF. However, this time the hiring freeze prevented them from being inducted into the Iraqi Army, a necessary step in order to bring them into ISOF. By March of 2009, the ISOF Brigade manning percentage was at 67%.

In June 2009, after the move of the ISOF from the Ministry of Defense to the Office of the Prime Minister, the Prime Minister directed the Ministry of Defense to provide 1,400 soldiers to ISOF, in order to bring ISOF to full strength. The Ministry ordered the 14 Iraqi Army Division Commanders to provide 100 soldiers each to ISOF. However, it later revised the order to provide only 50 personnel per division, and soon thereafter revoked the order altogether. As a result 2009 closed with no additional soldiers added to the ISOF rolls. Natural attrition compounded this manning problem, and the overall manning numbers began to go down. In April 2009, budget constraints caused the CTS to suspend the payment of a monthly \$800 specialty pay for ISOF soldiers. Staffing shortfalls remained the primary barrier preventing the Regional Commando Battalions in Baqubah and Al Asad from reaching full operational capability.

Conclusions and Lessons Learned

Conclusion

The ISOF's demonstrated ability to independently conduct operations and missions and to sustain its equipment and facilities are indicators of the program's success. The training doctrine and the Modified Table of Organization and Equipment provided a sound basis for developing the ISOF, and coupled with the USSOF's continuing adjustments, reassessments and re-planning provided solid groundwork for developing the force. Accompanying ISOF personnel on missions, documenting the results, and providing feedback also demonstrates a solid process of analysis and accountability not often seen in Iraq relief and reconstruction activities. These assessments document the progressive improvement and maturity of the ISOF's tactical and technical skills.

As with all Iraq relief and reconstruction activities, the long-term success of the ISOF lies in the hands of the Government of Iraq. Two issues point out the challenges in post-conflict stabilization operations. First, the extra-constitutional movement of the ISOF from the Ministry of Defense to the Office of the Prime Minister raises concerns about how the force will be used in the future. Second, poor GOI support as evidenced by the lack of a dedicated budget, poor logistical and recruiting support, and the irregular payment of specialty pay creates concerns about the GOI's commitment to sustain the force. USF-I has been consulting with its GOI counterparts about these issues and states that it will continue to consult on these issues. SIGIR supports this continuing engagement.

Recommendations

This report contains no recommendations.

Lessons Learned

USSOF's ability to provide continuous oversight and continuity of trainers is one of the critical elements in helping to assure the success of ISOF. USSOF has had the responsibility for training, equipping, and developing the ISOF since its inception. Many USSOF trainers have made multiple deployments to Iraq as trainers for ISOF. This continuity and the use of standard U.S. Army Special Forces training doctrine provided a solid base of support, instruction, and mentorship that has contributed to the ISOF becoming a self-sustaining, national counterterrorist command that can independently and successfully plan, prepare, and execute counterterrorist operations.

SIGIR has previously noted that continuity in relief and reconstruction program management is a major component of successful programs. An effective monitoring and oversight plan also allows for early and direct feedback on program outcomes and allows for timely adjustments to operating practices and policies.

Management Comments

Management comments were not required because SIGIR did not make recommendations. Neither USF-I nor USSOF provided comments on a draft of this report.

Appendix A—Scope and Methodology

Scope and Methodology

In June 2009, the Special Inspector General for Iraq Reconstruction (SIGIR) initiated Project 9023 to review the contracts supporting the equipping and training of Iraqi Special Operations Force (ISOF). SIGIR issued an interim report in March 25, 2010, on two contracts awarded with ISFF monies to procure a counterterrorism communications network and intelligence database for ISOF.⁵ To complete the original planned objectives for this review, SIGIR continued the audit under the same project number (9023) in March 2010. SIGIR's objectives in this report were to assess the extent to which the ISOF training program goals and outcomes were met; identify program costs; and assess the status of ISOF transition to the Government of Iraq (GOI) and the GOI's sustainment of the force.

This audit was performed by SIGIR under the authority of Public Law 108-106, as amended, which requires SIGIR to prepare a final forensic audit report on amounts appropriated or otherwise made available for the reconstruction of Iraq. The 2008 Defense Authorization Act extended this requirement to other funds, including the Iraq Security Forces Fund. SIGIR conducted its work during March through August 2010 in Baghdad, Iraq.

To accomplish our objectives, we visited or held discussions with officials, and reviewed documents and data from U.S. Forces-Iraq (USF-I) Resource Management (J8 Forward-Forward Operating Base Union III) and USF-I's major subordinate command, the Joint Forces Special Operations Component Command-Iraq (JFSOCC-I), and the Iraqi Military (ISOF). Officials at these organizations included senior U.S. and Iraqi military officials and other personnel involved in the management and oversight of the ISOF. The following areas were visited in Baghdad, Iraq during the course of this audit: (1) JFSOCC-I at Victory Base Complex (multiple times), (2) ISOF Regional Coordinating Center Baghdad on April 28, 2010, (3) ISOF 1st & 2nd battalion HQ's at Area IV on Victory Base Complex (multiple times), (4) USF-I Resource Management/J8 Forward at FOB Union III on June 1, 2010, (5) Counterterrorism Command/Counterterrorism Service Military Training Team office located at FOB Union III, Bldg 5 on May 8, 2010, and (6) Special Operations Task Force-Central on June 8, 2010. In addition, numerous meetings were held at the U.S. Embassy in Baghdad, Iraq.

To identify program plans and goals, outcomes, and transition and sustainment efforts, we conducted interviews with the U.S. and Iraqi military (JFSOCC-I and ISOF), collected information via questionnaires, and obtained and analyzed relevant programmatic documents and other information. To determine costs, we obtained and analyzed relevant contract, financial, and other information from USF-I Resource Management (J8 Forward).

The audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit

⁵ *Interim Report on Projects To Develop the Iraqi Special Operations Forces*, SIGIR 10-009, 4/23/2010.

objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Reliability of Data from Computer-Based Systems

We used data from the USF-I Resource Management databases to identify expenditures for training and equipping the ISOF. We did not verify the data, but we conducted limited testing to determine that data was reliable for the purposes of the audit.

Internal Controls

In conducting the audit, we assessed certain internal controls pertinent to the audit objectives regarding the laws and procedures for the control and accountability of designated sensitive items related to small arms. Specifically, we assessed JSOCC-I's procedures relating to the accountability controls for the designated sensitive items prior to and during distribution to the ISOF and the assistance given to the ISOF related to their accountability control of the items.

Prior Coverage

We reviewed the following reports for this audit:

SIGIR

Interim Report on Projects To Develop the Iraqi Special Operations Forces, SIGIR 10-009, 3/25/2010.

Security Forces Logistics Contract Experienced Certain Cost, Outcome, and Oversight Problems, SIGIR 09-014, 4/26/2009.

The U.S. Has Reduced Its Funding for the Iraqi Security Forces, but Continued Support Will Likely Be Necessary, SIGIR 09-012, 1/26/2009.

Challenges in Obtaining Reliable and Useful Data on Iraqi Security Forces Continue, SIGIR 09-002, 10/21/2008.

Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund, SIGIR 06-033, 10/28/2006.

Iraqi Security Forces: Review of Plans to Implement Logistics Capabilities, SIGIR 06-032, 10/28/2006.

DOD/Inspector General

Assessment of the Accountability of Night Vision Devices Provided to the Security Forces of Iraq, SPO-2009-003, 3/17/2009.

Report on the Assessment of Arms, Ammunition, and Explosives Accountability and Control; Security Assistance; and Logistics Sustainment for the Iraq Security Forces, SPO-2009-002, 12/19/2008.

Report on the Assessment of Accountability of Arms and Ammunition Provided to the Security Forces of Iraq, SPO-2008-001, 7/3/2008 (Classified).

Appendix B—Contracts

Project	Description	Obligation	Paid	Unliquidated
11000	TEMPORARY DUTY FOR IRAQI ISOF FOR CEREMONY	\$879.71	\$879.71	\$0.00
11000	ISOF BRIGADE HIGH MOBILITY MULTI-PURPOSE WHEELED VEHICLE M1114/1151 VEHICLE MODIFICATION	\$920.00	\$920.00	\$0.00
11000	IRAQNA PHONE CARDS	\$5,612.00	\$5,612.00	\$0.00
11000	CONSUMABLE SUPPLIES FOR ISOF: CHEMICAL LIGHTS AND BATTERIES	\$18,482.65	\$18,458.25	\$24.40
11000	PRINTER CARTRIDGES FOR ISOF XEROX PRINTERS	\$22,390.00	\$22,390.00	\$0.00
11000	REMINGTON 870 SHOTGUNS (X25) & SHIPPING	\$33,304.25	\$33,304.25	\$0.00
11000	IRAQ SPECIAL WARFARE CENTER & SCHOOL TRAINING EQUIPMENT	\$35,459.08	\$35,459.08	\$0.00
11000	NATIONAL COUNTERTERRORISM COMMUNICATIONS CONNECTIVITY	\$48,242.63	\$48,242.63	\$0.00
11000	HARRIS FIELD SERVICE ENGINEER & REPAIR PARTS	\$48,417.93	\$48,417.93	\$0.00
11000	UNIVERSAL GUN MOUNTS 91 MK HARDWARE	\$48,865.00	\$48,865.00	\$0.00
11000	LIFE SUPPORT	\$90,300.00	\$90,300.00	\$0.00
11000	ISOF L3 LOGISTICAL SUPPORT	\$95,819.00	\$86,344.00	\$9,475.00
11000	FIBER LINK FOR CTC	\$97,616.72	\$97,616.72	\$0.00
11000	LIFE SUPPORT	\$191,193.00	\$0.00	\$191,193.00
11000	UNIVERSAL GUN MOUNTS 91 MK 93 MODIFICATION 1	\$223,810.35	\$223,810.35	\$0.00
11000	COUNTERTERRORISM NETWORK – HARDWARE	\$521,000.00	\$521,000.00	\$0.00
11000	COUNTERTERRORISM NETWORK – BANDWIDTH	\$696,000.00	\$696,000.00	\$0.00
11000	CRIMINAL INTELLIGENCE NETWORK ARCHITECTURE ADMINISTRATION AND TRAINING	\$825,291.00	\$825,291.00	\$0.00
11000	COUNTERTERRORISM COMMUNICATIONS CONNECTIVITY COST INCREASE	\$903,274.98	\$903,274.98	\$0.00

Project	Description	Obligation	Paid	Unliquidated
11000	ISOF LOGISTICAL SUPPORT CELL	\$916,284.00	\$915,107.00	\$1,177.00
11000	EXPANSION OF COUNTERTERRORISM NETWORK TO REMOTE SITES	\$1,000,000.00	\$934,369.65	\$65,630.35
11000	PROGRAM MANAGEMENT AT AREA IV	\$1,032,044.09	\$1,032,044.09	\$0.00
11000	COMMUNICATION: CRIMINAL INTELLIGENCE NETWORK ARCHITECTURE, ADMINISTRATION & TRAINING	\$1,143,114.00	\$1,134,467.00	\$8,647.00
11000	HARRIS FIELD SERVICE ENGINEER & REPAIR PARTS	\$1,274,156.00	\$1,274,156.00	\$0.00
11000	COUNTERTERRORISM NETWORK SUSTAINMENT	\$1,767,614.60	\$1,767,614.60	\$0.00
11000	WEAPONS/HIGH MOBILITY MULTI- PURPOSE WHEELED VEHICLE SPARE PARTS	\$2,000,000.00	\$2,000,000.00	\$0.00
11000	IRAQI COUNTERTERRORIST FORCE - ARMORED VEHICLE (15)	\$2,140,500.00	\$2,140,500.00	\$0.00
11000	NATIONAL COUNTERTERRORISM COMMUNICATIONS CONNECTIVITY	\$2,616,475.01	\$2,616,475.01	\$0.00
11000	CRIMINAL INTELLIGENCE NETWORK ARCHITECTURE, ADMINISTRATION, & TRAINING	\$4,825,902.90	\$4,825,902.90	\$0.00
11000	FIBER LINK FOR CTC	\$4,899,937.62	\$4,899,937.62	\$0.00
11000	INITIAL LIFE SUPPORT FOR CTC & COUNTERTERRORISM BUREAU FOR ONE YEAR	\$5,732,850.88	\$5,732,850.88	\$0.00
11000	AMMUNITION FOR BAGHDAD SECURITY PLAN/ISOF USE FOREIGN MILITARY SALES	\$6,647,630.00	\$6,647,630.00	\$0.00
11000	ISOF LOGISTICAL SUPPORT	\$7,300,000.00	\$7,300,000.00	\$0.00
11000	COUNTERTERRORISM NETWORK	\$11,767,689.00	\$11,129,937.00	\$637,752.00
12000	RANGE CONSTRUCTION	\$379,401.00	\$377,167.00	\$2,234.00
12000	EXPAND & REPAIR SHOOTHOUSE	\$642,332.00	\$642,332.00	\$0.00
12000	BAGHDAD REGIONAL COORDINATING CENTER	\$1,407,176.75	\$0.00	\$1,407,176.75
12000	CONSTRUCT SHOOTHOUSE	\$2,564,887.00	\$2,564,887.00	\$0.00
12000	CONSTRUCT REGIONAL COMMANDO BASE AT BASRAH	\$3,306,195.64	\$3,209,752.38	\$96,443.26
12000	CONSTRUCT DIVISION AT BELIEVERS PALACE & COUNTERTERRORISM BUREAU	\$4,237,879.29	\$3,900,736.04	\$337,143.25

Project	Description	Obligation	Paid	Unliquidated
12000	CONSTRUCT BRIGADE CAMP	\$4,971,955.60	\$4,893,654.43	\$78,301.17
12000	CONSTRUCT REGIONAL COMMANDO BASE AT DIYALA	\$9,712,045.61	\$7,104,395.87	\$2,607,649.74
12000	CONSTRUCT REGIONAL COMMANDO BASE AT BASRAH	\$9,823,200.00	\$9,823,200.00	\$0.00
12000	CONSTRUCT REGIONAL COMMANDO BASE AT BASRAH	\$10,776,050.40	\$0.00	\$10,776,050.40
12000	CONSTRUCT BASE AT AREA IV	\$13,045,162.31	\$13,018,247.39	\$26,914.92
12000	CONSTRUCT REGIONAL COMMANDO COMPANY AT MOSUL	\$13,939,400.00	\$13,398,205.70	\$541,194.30
12000	CONSTRUCT REGIONAL COMMANDO COMPANY AT AL ASAD	\$17,869,400.46	\$17,061,960.70	\$807,439.76
12000	CONSTRUCT AREA IV	\$31,880,889.36	\$31,779,424.05	\$101,465.31
13000	BAGHDAD REGIONAL COORDINATING CENTER: WIRELESS ETHERNET	\$6,821.71	\$6,821.71	\$0.00
13000	COMMAND & CONTROL RECONNAISSANCE & SURVEILLANCE TEAM - USED VANS (X 2)	\$14,000.00	\$14,000.00	\$0.00
13000	REGIONAL COMMANDO BASING - COMMUNICATIONS - COMPUTER EQUIPMENT	\$15,205.00	\$10,315.00	\$4,890.00
13000	TOOL KITS & EQUIPMENT MODIFIED TABLE OF ORGANIZATON & EQUIPMENT GENERAL MECHANICS TOOL KITS FOR ISOF COMMANDO & IRAQI COUNTERTERRORISM FORCE	\$16,422.00	\$16,422.00	\$0.00
13000	VIDEO TELECONFRENCE FOR 2ND ISOF	\$18,039.27	\$7,102.27	\$10,937.00
13000	2ND BRIGADE: EXTENDED VERY SMALL APERTURE TERMINAL BANDWIDTH FOR 2ND ISOF COMMAND	\$19,500.00	\$0.00	\$19,500.00
13000	NATIONAL COUNTERTERRORISM COMMUNICATIONS CONNECTIVITY	\$20,579.48	\$20,579.48	\$0.00
13000	MODIFIED TABLE OF ORGANIZATON & EQUIPMENT ITEMS FOR ISOF GARRISON SUPPORT UNIT	\$22,323.24	\$22,323.24	\$0.00

Project	Description	Obligation	Paid	Unliquidated
13000	2ND BRIGADE: ENHANCED SECURITY FOR ISOF - METAL DETECTORS	\$24,400.00	\$0.00	\$24,400.00
13000	BAGHDAD REGIONALCOORDINATING CENTER BAGHDAD COMPUTER EQUIPMENT	\$25,290.00	\$25,290.00	\$0.00
13000	REGIONAL BASE EXPANSION - COMMUNICATIONS	\$49,651.90	\$49,651.90	\$0.00
13000	2ND BRIGADE COMMUNICATIONS EQUIPMENT FOR 2ND ISOF COMMAND	\$76,475.63	\$76,475.63	\$0.00
13000	STURDY MOBILE-CORE TOOL LOAD FOR ISOF GARRISON SUPPORT UNIT	\$81,852.00	\$81,852.00	\$0.00
13000	REGIONAL BASE EXPANSION - COMMUNICATIONS	\$112,416.89	\$35,769.50	\$76,647.39
13000	FLASHBANGS (STUN GRENADES) FOR ISOF	\$137,900.00	\$137,900.00	\$0.00
13000	NIGHT VISION DEVICE HELMET MOUNTS	\$150,054.98	\$150,054.98	\$0.00
13000	FURNITURE FOR REGIONAL COMMANDO BASES AT MOSUL, BASRAH, AL ASAD & DIYALA	\$157,000.00	\$157,000.00	\$0.00
13000	TOOL KITS & EQUIPMENT MODIFIED TABLE OF ORGANIZATON & EQUIPMENT TWO EACH STURDY MOBILE TOOL SET	\$163,704.00	\$163,704.00	\$0.00
13000	IRAQI TWO- & FOUR-DRAWER SAFES	\$170,000.00	\$170,000.00	\$0.00
13000	FURNITURE FOR NEW IRAQI MILITARY COMMAND FACILITY	\$177,010.80	\$177,010.80	\$0.00
13000	CENTRAL INTELLIGENCE OPERATIONS CENTER COUNTER INTELLIGENCE SCREENING	\$205,194.00	\$205,194.00	\$0.00
13000	FURNITURE FOR ISOF GARRISON SUPPORT UNIT	\$207,124.00	\$207,124.00	\$0.00
13000	FURNITURE FOR REGIONAL COMMANDO BASES AT MOSUL, BASRAH, AL ASAD & DIYALA	\$238,780.00	\$238,780.00	\$0.00
13000	DINING FACILITY EQUIPMENT FOR REGIONAL COMMANDO BASES AT MOSUL, BASRAH, AL ASAD & DIYALA	\$247,137.00	\$247,137.00	\$0.00

Project	Description	Obligation	Paid	Unliquidated
13000	DINING FACILITY EQUIPMENT FOR REGIONAL COMMANDO BASES AT MOSUL, BASRAH, AL ASAD & DIYALA	\$254,163.00	\$254,163.00	\$0.00
13000	RECONNAISSANCE COMPANIES - LOCAL CARS (X 25)	\$257,500.00	\$257,500.00	\$0.00
13000	FURNITURE FOR COUNTERTERRORISM BUREAU	\$277,771.40	\$277,771.40	\$0.00
13000	ISOF & IRAQI COUNTERTERRORISM COMMAND UNIFORMS	\$471,261.66	\$471,261.66	\$0.00
13000	GARRISON SUPPORT UNIT MODIFIED TABLE OF ORGANIZATION AND EQUIPMENT (MEDICAL EQUIPMENT)	\$523,361.00	\$312,328.60	\$211,032.40
13000	CLASS 7 (VEHICLES) FOR ISOF GARRISON SUPPORT UNIT	\$566,601.18	\$566,601.18	\$0.00
13000	BATTALION FLYAWAY KITS - GENERATOR & MISCELLANEOUS EQUIPMENT	\$573,140.00	\$573,140.00	\$0.00
13000	ISOF IRAQI COUNTERTERRORISM COMMAND MODIFIED TABLE OF ORGANIZATION & EQUIPMENT	\$608,852.50	\$608,852.50	\$0.00
13000	HARRIS RADIOS FOR 1ST BRIGADE	\$668,378.01	\$668,028.73	\$349.28
13000	ISOF PARACLETE BODY ARMOR	\$781,940.40	\$781,940.40	\$0.00
13000	WEAPONS & ACCESSORIES MODIFIED TABLE OF ORGANIZATION AND EQUIPMENT ITEMS	\$879,120.80	\$879,120.80	\$0.00
13000	BATTALION FLYAWAY KITS, AIR RAPID RESPONSE KIT, PORTION OF THE FLYAWAY KITS	\$882,007.64	\$407,442.17	\$474,565.47
13000	ISOF WEAPONS-SNIPER RIFLES, MACHINE GUNS	\$906,052.00	\$906,052.00	\$0.00
13000	M1114 VEHICLE MOD, SWING MOUNTS	\$1,069,489.13	\$1,069,489.13	\$0.00
13000	RECONNAISSANCE COMPANIES - USED LOCAL VANS (X 90)	\$1,080,000.00	\$1,080,000.00	\$0.00
13000	RECONNAISSANCE COMPANIES - LOCAL VANS (X 87)	\$1,161,450.00	\$1,161,450.00	\$0.00
13000	HIGH MOBILITY MULTI-PURPOSE WHEELED VEHICLE M1114/1151 VEHICLE MODIFICATION EXERCISE CONTRACT OPTION ON W91GY0-09-C-0013	\$1,232,322.00	\$1,232,322.00	\$0.00

Project	Description	Obligation	Paid	Unliquidated
13000	M4A1 CARBINE (X 1,219), ADAPTER RAIL SYSTEM (X 1,320), TACTICAL LIGHT (X 780) & FREIGHT	\$1,305,211.00	\$1,305,211.00	\$0.00
13000	ISOF COMMANDO MODIFIED TABLE OF ORGANIZATION & EQUIPMENT: AN/PEQ2 INFRARED ILLUMINATORS & XM68 AIM POINT SCOPES	\$1,368,327.00	\$1,368,327.00	\$0.00
13000	M1114 VEHICLE MODIFICATION- IRAQI NATIONAL COUNTERTERROR FORCE, ISOF	\$1,548,020.86	\$1,548,020.86	\$0.00
13000	LIVING TRAILERS FOR IRAQI NATIONAL COUNTERTERRORISM COMMAND OFFICERS	\$1,824,750.00	\$1,824,750.00	\$0.00
13000	HARRIS RADIOS	\$1,854,899.81	\$1,854,899.81	\$0.00
13000	CLASS 7 VEHICLES FOR ISOF GARRISON SUPPORT UNIT	\$2,224,308.90	\$1,178,883.70	\$1,045,425.20
13000	RECONNAISSANCE COMPANIES - UP ARMORED VEHICLES (X 17)	\$2,356,200.00	\$2,356,200.00	\$0.00
13000	RECONNAISSANCE COMPANIES - LOCAL CARS (X 359)	\$2,522,800.00	\$2,522,800.00	\$0.00
13000	1,612 SETS OF BODY ARMOR AND 2,424 LEVEL IV PLATES FOR ISOF & COUNTERTERRORISM FORCES	\$4,849,784.08	\$4,849,784.08	\$0.00
13000	HARRIS RADIOS FOR 1ST BRIGADE	\$17,588,895.00	\$17,588,895.00	\$0.00
14000	JORDAN & CONTINENTAL U.S. TRIP FOR IRAQI NATIONAL COUNTERTERRORISM FORCE COMMANDERS	\$14,700.00	\$6,888.01	\$7,811.99
14000	MPRI TRAINERS FOR COUNTERTERRORISM BUREAU	\$491,218.36	\$491,218.36	\$0.00
14000	MPRI TRAINERS FOR CTC	\$567,093.86	\$567,093.86	\$0.00
14000	MPRI SUPPORT FOR THE IRAQI NATIONAL COUNTERTERRORISM BUREAU	\$951,519.78	\$951,519.78	\$0.00
TOTAL		\$237,545,073.09	\$217,973,602.75	\$19,571,470.34

Source: USF-I as of June 2010.

Appendix C—Acronyms

Acronym	Definition
CTC	Counterterrorism Command
CTS	Counterterrorism Service
GOI	Government of Iraq
ISFF	Iraqi Security Forces Fund
ISOF	Iraqi Special Operations Force
JFSOCC-I	Joint Forces Special Operations Component Command-Iraq
SIGIR	Special Inspector General for Iraq Reconstruction
USF-I	U.S. Forces-Iraq
USSOF	U.S. Special Operations Forces

Appendix D—Audit Team Members

This report was prepared and the review was conducted under the direction of Glenn D. Furbish, Assistant Inspector General for Audits, Office of the Special Inspector General for Iraq Reconstruction.

The staff members who conducted the audit and contributed to the report include:

Randy Gentry

Wilson D. Haigler

Nancee Needham

Appendix E—SIGIR Mission and Contact Information

SIGIR’s Mission	Regarding the U.S. reconstruction plans, programs, and operations in Iraq, the Special Inspector General for Iraq Reconstruction provides independent and objective: <ul style="list-style-type: none">• oversight and review through comprehensive audits, inspections, and investigations• advice and recommendations on policies to promote economy, efficiency, and effectiveness• deterrence of malfeasance through the prevention and detection of fraud, waste, and abuse• information and analysis to the Secretary of State, the Secretary of Defense, the Congress, and the American people through Quarterly Reports
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