STABILIZING IRAQ

DOD Cannot Ensure That U.S.-Funded Equipment Has Reached Iraqi Security Forces
Why GAO Did This Study

Since 2003, the United States has provided about $19.2 billion to develop Iraqi security forces. DOD recently requested an additional $2 billion to continue this effort. Components of the Multinational Force-Iraq (MNF-I), including the Multinational Security Transition Command-Iraq (MNSTC-I), are responsible for implementing the U.S. program to train and equip Iraqi forces.

This report (1) examines the property accountability procedures DOD and MNF-I applied to the U.S. train-and-equip program for Iraq and (2) assesses whether DOD and MNF-I can account for the U.S.-funded equipment issued to the Iraqi security forces. To accomplish these objectives, GAO reviewed MNSTC-I property books as of January 2007 and interviewed current and former officials from DOD and MNF-I.

What GAO Recommends

To help ensure that U.S.-funded equipment reaches Iraqi security forces as intended, GAO recommends that the Secretary of Defense (1) determine what DOD accountability procedures apply or should apply to the program and (2) after defining these procedures, ensure that sufficient staff, functioning distribution networks, and proper technology are available to meet the new requirements.

DOD concurred with both recommendations.


To view the full product, including the scope and methodology, click on the link above. For more information, contact Joseph A. Christoff at (202) 512-8979 or christoffj@gao.gov.
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Abbreviations

CENTCOM  U.S. Central Command
DOD      Department of Defense
IRRF     Iraq Relief and Reconstruction and Fund
ISFF     Iraq Security Forces Fund
MNC-I    Multinational Corps-Iraq
MNF-I    Multinational Force-Iraq
MNSTC-I  Multinational Security Transition Command-Iraq

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July 31, 2007

Congressional Committees

Since 2003, the United States has provided about $19.2 billion to develop the Iraqi security forces, including at least $2.8 billion to purchase and transport equipment to Iraqi forces.\(^1\) DOD recently requested an additional $2 billion to continue these efforts. In the fall of 2003, the Coalition Provisional Authority and the Multinational Force-Iraq (MNF-I) shared responsibility for the U.S. program to train and equip the Iraqi security forces, composed of both military and police forces.\(^2\) After the collapse of many Iraqi forces in the spring of 2004, the United States restructured the multinational force and increased resources to develop Iraqi forces. The train-and-equip program for Iraq operates under the authority of the Department of Defense (DOD) and is implemented by MNF-I’s major subordinate commands, including the Multinational Security Transition Command-Iraq (MNSTC-I).

This report (1) examines the property accountability\(^3\) procedures DOD and MNF-I applied to the U.S. train-and-equip program for Iraq and (2) assesses whether DOD and MNF-I can account for the U.S.-funded equipment issued to Iraqi security forces. Our work focused on accountability requirements for the transportation and distribution of U.S.-provided equipment; we did not review any requirements relevant to the procurement of this equipment.

To accomplish these objectives, we reviewed documentation and interviewed current and former officials from DOD, MNF-I and U.S.

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\(^1\)This amount includes funds from the Iraq Security Forces Fund only. The $2.8 billion figure is current as of March 2007. For the Iraq Reconstruction and Relief Fund, DOD does not report funds for Iraqi forces’ equipment as a separate line item.

\(^2\)The Coalition Provisional Authority was the U.N.-recognized authority led by the United States and the United Kingdom that was responsible for the temporary governance of Iraq. Multinational Force-Iraq was known as Combined Joint Task Force-7 until May 2004.

\(^3\)DOD defines accountability as the obligation imposed by law, lawful order, or regulation, accepted by an organization or person for keeping accurate records, to ensure control of property, documents, or funds, with or without physical possession (DODI 5000.64, Accountability and Management of DOD-Owned Equipment and Other Accountable Property, E2.2).
Central Command (CENTCOM). We also analyzed MNSTC-I property book records as of January 2007.\(^4\) We performed our work from March 2006 through July 2007 in accordance with generally accepted government auditing standards. A detailed description of our scope and methodology is included in appendix I of this report. Because of broad-based congressional interest in this issue, we performed our work under the authority of the Comptroller General of the United States to conduct reviews on his own initiative. The work performed for this review has also contributed to several related GAO products on Iraq.\(^5\)

Results in Brief

As of July 2007, DOD and MNF-I had not specified which DOD accountability procedures, if any, apply to the train-and-equip program for Iraq. Congress funded the train-and-equip program for Iraq outside traditional security assistance programs, which, according to DOD officials, allowed DOD a large degree of flexibility in managing the program. These officials stated that, since the funding did not go through traditional security assistance programs, the DOD accountability requirements normally applicable to these programs—including registering small arms transferred to foreign governments—did not apply. Further, MNF-I does not currently have an order or orders comprehensively specifying accountability procedures for equipment distributed to the Iraqi security forces.

DOD and MNF-I cannot fully account for Iraqi security forces’ receipt of U.S.-provided equipment. Two factors led to this lapse in accountability. First, MNSTC-I did not maintain a centralized record of all equipment distributed to the Iraqi security forces from June 2004 until December 2005. At that time, MNSTC-I established a consolidated property book system to track the issuance of equipment to the Iraqi security forces and attempted to recover past records. Our analysis found a discrepancy of at least 190,000 weapons between data reported by the former MNSTC-I commander and the property books. Former MNSTC-I officials stated that this lapse was due to an insufficient number of staff and the lack of a fully

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\(^4\)Property books as defined by MNSTC-I differ from official property books as defined by the U.S. Army. MNSTC-I officials stated that the property books are asset visibility tools.

operational network to distribute equipment, among other reasons. Second, since the beginning of the program, MNSTC-I has not consistently collected supporting documents that confirm when the equipment was received, the quantities of equipment delivered, or the Iraqi units receiving the equipment. Since June 2006, the command has placed greater emphasis on collecting this documentation. However, our review of the 2007 property books found continuing problems with missing and incomplete records. Further, the property books consist of extensive electronic spreadsheets, which are an inefficient data management tool given the large amount of data and limited personnel available to maintain the system. MNSTC-I plans to move the property book records from a spreadsheet system to a database management system by summer 2007.

To help ensure that U.S.-funded equipment reaches Iraqi forces, we recommend that the Secretary of Defense (1) determine what DOD accountability procedures apply or should apply to the program and (2) after defining the required accountability procedures, ensure that sufficient staff, functioning distribution networks, and proper technology are available to meet the new requirements.

DOD concurred with both of our recommendations and is currently reviewing policies and procedures for equipment accountability to ensure proper accountability is in place for the Iraq train-and-equip program.

Since 2003, the United States has provided about $19.2 billion to develop the Iraqi security forces, first under the Iraq Relief and Reconstruction Fund (IRRF) and later through the Iraq Security Forces Fund (ISFF). DOD has apportioned about $2.8 billion in ISFF funds to purchase and transport equipment to Iraqi military and police forces. DOD does not report IRRF funds for Iraqi forces’ equipment and transportation as a separate line.

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7Data current as of March 4, 2007.
item. DOD has requested an additional $2 billion to develop Iraqi security forces in the fiscal year 2008 Global War on Terror budget requests.

The United States restructured the multinational force and increased resources to train and equip the Iraqi forces after they collapsed during an insurgent uprising in the spring of 2004. This collapse ensued when MNF-I transferred security responsibilities to the Iraqi forces before they were properly trained and equipped to battle insurgents. Iraqi security forces include the Iraqi Army, Navy, and Air Force under the Ministry of Defense and the Iraqi Police, National Police, and Border Enforcement under the Ministry of Interior.

The train-and-equip program for Iraq operates under DOD authority and is implemented by MNF-I's major subordinate commands, including MNSTC-I and Multinational Corps-Iraq (MNC-I) (see fig. 1). This differs from traditional security assistance programs, which operate under State Department authority and are managed in country by the DOD under the direction and supervision of the Chief of the U.S. Diplomatic Mission.

The Gulf Regional Division of the Army Corps of Engineers prepares DOD's reports on IRRF funding.
MNSTC-I was established in June 2004 to assist in the development, organization, training, equipping, and sustainment of Iraqi security forces. MNC-I is responsible for the tactical command and control of MNF-I operations in Iraq. MNC-I's major subordinate commands were responsible for distributing equipment to some Iraqi security forces in 2003 and 2004.
As of July 2007, DOD and MNF-I had not specified which DOD equipment accountability procedures, if any, apply to the train-and-equip program for Iraq. Congress funded the train-and-equip program for Iraq under IRRF and ISFF but outside traditional security assistance programs, which, according to DOD officials, allowed DOD a large degree of flexibility in managing the program. DOD defines accountability as the obligation imposed by law, lawful order or regulation accepted by an organization or person for keeping accurate records, to ensure control of property, documents or funds, with or without physical possession. DOD officials stated that, since the funding did not go through traditional security assistance programs, the DOD accountability requirements normally applicable to these programs—including the registration of small arms transferred to foreign governments—did not apply. Further, MNF-I does not currently have an order or orders comprehensively specifying accountability procedures for equipment distributed to Iraqi military forces under the Ministry of Defense, according to MNSTC-I officials.

According to DOD officials, because Iraq train-and-equip program funding did not go through traditional security assistance programs, the equipment procured with these funds was not subject to DOD accountability regulations that normally apply in the case of these programs. For traditional security assistance programs, DOD regulations specify accountability procedures for storing, protecting, transporting, and registering small arms and other sensitive items transferred to foreign governments. For example, the Security Assistance Management Manual, which provides guidance for traditional security assistance programs, states that the U.S. government’s responsibility for equipment intended for transfer to a foreign government under the Foreign Military Sales program does not cease until the recipient government’s official representative assumes final control over the items. Other regulations referenced by the Security Assistance Management Manual prescribe minimum standards...

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9See DODI 5000.64, Accountability and Management of DOD-Owned Equipment and Other Accountable Property, E2.2.

10See DOD 5105.38-M, Security Assistance Management Manual, C7.5. The Foreign Military Sales program is a traditional security assistance program under which eligible recipient governments purchase from the U.S. government defense articles, services, or training. In the latter part of 2006, Iraq signed a foreign military sales agreement with the United States that allows Iraq to use Iraqi funds to procure U.S. defense goods and services. Such foreign military sales are subject to specific DOD accountability regulations.
and criteria for the physical security of sensitive conventional arms and require the registration of small arms transferred outside DOD control.\(^{11}\)

During our review, DOD officials expressed differing opinions about whether DOD regulations applied to the train-and-equip program for Iraq. For example, we heard conflicting views on whether MNF-I must follow the DOD regulation that requires participants to provide small arms serial numbers to a DOD-maintained registry.\(^{12}\) Although DOD has not specified whether this regulation applies, MNSTC-I began to consolidate weapons’ serial numbers in an electronic format in July 2006 and provide them to the DOD-maintained registry, according to MNSTC-I officials.

Moreover, MNF-I issued two orders\(^ {13}\) in 2004 to its subordinate commands directing steps to account for all equipment distributed to Iraqi security forces, including military and police. Although these orders are no longer in effect and have not been replaced,\(^ {14}\) they directed coalition forces responsible for issuing equipment to the Iraqi security forces to record the serial numbers of all sensitive items such as weapons and radios, enter relevant information onto a Department of the Army hand receipt, and obtain signatures from the Iraqi security official receiving the items, among other tasks. Army regulations state that hand receipts maintain accountability by documenting the unit or individual that is directly


\(^{12}\)DOD 4000.25-2-M, *Military Standard Transaction Reporting and Accounting Procedures*, C12.7.4.3; and DOD 4000.25-M *Defense Logistics Management System*, C18.7.4.3.


\(^{14}\)MNF-I officials could not provide us with the exact date that the orders ceased to be in effect because that information was lost during a computer failure. However, they did confirm that by November 2005 the orders were no longer in effect. According to former and current MNSTC-I officials, these orders covered equipment that MNF-I issued to Iraqi forces that was provided by a variety of sources, including the United States, Iraq, and other coalition countries, as well as weapons captured and redistributed to Iraqi forces since the start of Operation Iraqi Freedom.
responsible for a specific item. According to a former MNSTC-I official, hand receipts are critical to maintaining property accountability. However, the orders did not require the consolidation of all records for equipment distributed by the coalition to the Iraqi security forces.

According to officials in the MNSTC-I Office of the Staff Judge Advocate, although these orders were valid when they were issued in 2004, they are no longer in effect. In addition, these orders have not been replaced with a comprehensive order or orders that address the equipment distributed to Iraqi security forces, according to MNSTC-I officials. For forces under the Ministry of Interior, MNF-I issued two new orders in December 2005 to address the problem of limited records for equipment distributed to Ministry of Interior forces. Among other guidance, the orders established accountability procedures for equipment MNC-I and MNSTC-I distribute to Ministry of Interior forces, such as Iraqi police and national police. In addition, MNF-I issued other orders related to some types of equipment. However, according to MNSTC-I officials, MNF-I has not issued an order or orders that address the accountability of all equipment distributed by coalition forces to Iraqi military forces under the Ministry of Defense.

Two factors led to DOD’s lack of full accountability for the equipment issued to Iraqi security forces (see fig. 2). First, until December 2005, MNSTC-I did not maintain a centralized record of all equipment distributed to Iraqi security forces. Second, MNSTC-I has not consistently collected supporting documents that confirm the dates the equipment was received, the quantities of equipment delivered, or the Iraqi units receiving the equipment.

First, until December 2005, no centralized set of records for equipment distributed to Iraqi security forces existed. MNSTC-I did not consistently collect equipment distribution records as required in the property accountability orders for several reasons. The lack of a fully operational network to distribute the equipment, including national and regional level distribution centers, hampered MNSTC-I’s ability to collect and maintain appropriate equipment accountability records. According to former MNSTC-I officials, a fully operational distribution network was not established until mid-2005, over 1 year after MNF-I began distributing large quantities of equipment to the Iraqi security forces. In addition, staffing weaknesses hindered the development of property accountability procedures, according to former MNSTC-I and other officials. For example, according to the former MNSTC-I commander, several months passed after MNSTC-I’s establishment before the command received the needed number of staff. As a result, MNSTC-I did not have the personnel necessary to record information on individual items distributed to Iraqi forces. Further, according to MNSTC-I officials, the need to rapidly equip Iraqi forces conducting operations in a combat environment limited MNSTC-I’s ability to fully implement accountability procedures.\footnote{See GAO-07-308SP for more information on these problems.}
Our analysis of MNSTC-I’s property book system\textsuperscript{17} indicates that MNSTC-I does not have complete records confirming Iraqi forces’ receipt of the equipment, particularly for Iraqi military forces. MNSTC-I established separate property books for equipment issued to Iraq’s security ministries—the Ministry of Defense and Ministry of Interior—beginning in late 2005. At that time, they also attempted to recover past records. MNSTC-I officials acknowledge that the property books did not contain records for all of the equipment distributed and that existing records were incomplete or lacked supporting documentation. We identified discrepancies between data reported by the former MNSTC-I commander and MNSTC-I property book records (see fig. 3).

\textbf{Figure 3: Discrepancies of MNSTC-I Reports of Selected Equipment Issued to Iraqi Security Forces, June 2004 through September 2005}

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{figure3.png}
\caption{Number of items reported by former MNSTC-I commander and MNSTC-I property book.}
\end{figure}

\textbf{Note:} Some equipment was NATO-funded and/or Iraqi funded. However, neither source specifies the amount and MNSTC-I officials do not know the amount of the non-U.S.-funded equipment.

\textsuperscript{17}We reviewed MNSTC-I property book records as of January 2007. MNSTC-I maintains its property book records in an electronic spreadsheet format.
Although the former MNSTC-I commander reported that about 185,000 AK-47 rifles, 170,000 pistols, 215,000 items of body armor, and 140,000 helmets were issued to Iraqi security forces as of September 2005, the MNSTC-I property books contain records for only about 75,000 AK-47 rifles, 90,000 pistols, 80,000 items of body armor, and 25,000 helmets. Thus, DOD and MNF-I cannot fully account for about 110,000 AK-47 rifles, 80,000 pistols, 135,000 items of body armor, and 115,000 helmets reported as issued to Iraqi forces as of September 22, 2005. Our analysis of the MNSTC-I property book records found that DOD and MNF-I cannot fully account for at least 190,000 weapons reported as issued to Iraqi forces as of September 22, 2005.

The second factor leading to the lapse in accountability is MNSTC-I’s inability to consistently collect supporting documents that confirm when the equipment was received, the quantities of equipment delivered, and the Iraqi units receiving the equipment. We requested and received a sample of documents confirming equipment received by Iraqi units during specific weeks in February, April, July, and November 2006. Due to the limited number of these records, we cannot generalize the information across all of MNSTC-I records. Our preliminary review of this sample found that in the period prior to June 2006, MNSTC-I provided only a few supporting documents confirming that Iraqi units had received the equipment. For the period after June 2006, we found that MNSTC-I possessed more supporting documents. According to MNSTC-I officials who rotated in country in June 2006, the command began to place greater emphasis on collecting documentation of Iraqi receipt of equipment. However, MNSTC-I officials also stated that security constraints make it difficult for them to travel within Iraq and collect hard copies of all documentation. They depend instead on warehouse staff to send the receipts via scanner, fax or computer.

Furthermore, the property books consist of extensive electronic spreadsheets—the January 2007 property book records for the Ministry of Defense contained 227 columns and 5,342 rows. Staff identify erroneous

18To assess the reliability of the former MNSTC-I commander’s data, we compared the data to classified information and interviewed former MNSTC-I officials about their procedures for collecting the data. Although we could not fully determine the reliability and accuracy of these data, we determined that they were sufficiently reliable to make broad comparisons against the MNSTC-I property books.

19These numbers incorporate records MNSTC-I recovered from earlier phases of the train-and-equip program for Iraq.
entries through periodic manual checks and report errors to the property book officer, according to MNSTC-I officials. Although MNSTC-I issued a draft *Standard Operating Procedures* handbook to help assigned personnel input data accurately and produce relevant reports, these procedures require multiple steps and could lead to the unintentional inclusion of incorrect data in calculations and reports, making them prone to error. MNSTC-I officials acknowledged they have identified numerous mistakes due to incorrect manual entries, which required them to find the original documentation to reverify the data and correct the entries. MNSTC-I officials also have acknowledged that the spreadsheet system is an inefficient management tool given the large size of the program, large amount of data, and limited number of personnel available to maintain the system. MNSTC-I plans to move the property book records from a spreadsheet system to a database management system by summer 2007.

### Conclusions

Complete and accurate records are an essential component of a property accountability system for equipment issued to Iraqi security forces. However, DOD and MNF-I cannot ensure that Iraqi security forces received the equipment as intended. DOD’s and MNF-I’s lack of clear and consistent guidance contributed to partial data collection in the field. Further, insufficient staffing, the lack of a fully developed network to distribute the equipment, and inadequate technology have hampered record keeping and data collection. Given DOD’s request for an additional $2 billion to develop Iraqi security forces, improving accountability procedures can help ensure that the equipment purchased with these funds reaches the intended recipients. In addition, adequate accountability procedures can help MNF-I identify Iraqi forces’ legitimate equipment needs, thereby supporting the effective development of these forces.

### Recommendations for Executive Action

To help ensure that U.S. funded equipment reaches the Iraqi security forces as intended, we recommend that the Secretary of Defense take the following two actions:

- Determine which DOD accountability procedures apply or should apply to the program.
- After defining the required accountability procedures, ensure that sufficient staff, functioning distribution networks, standard operating procedures, and proper technology are available to meet the new requirements.
Agency Comments and Our Evaluation

We provided a draft of this report to the Secretary of Defense for review and comment. We received written comments from the DOD that are reprinted in appendix II.

DOD concurred with both of our recommendations and indicated that they are currently reviewing policies and procedures for equipment accountability to ensure that proper accountability is in place for the Iraqi train-and-equip program. DOD also indicated that it is important to ensure that proper staffing, financial management, property distribution, information management and communications systems are in working order.

We are sending copies of this report to interested congressional committees. We will also make copies available to others on request. In addition, this report is available at no charge on GAO's Web site at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-8979 or christoffj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Key contributors to this report are listed in appendix IV.

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Director, International Affairs and Trade
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Appendix I: Objectives, Scope, and Methodology

This report (1) examines the property accountability procedures that the Department of Defense (DOD) and Multinational Force-Iraq (MNF-I) may have applied to the U.S. train-and-equip program for Iraq and (2) assesses whether DOD and MNF-I can account for the U.S.-funded equipment issued to Iraqi security forces. Our work focused on the accountability requirements for the transportation and distribution of U.S.-funded equipment and did not review any requirements relevant to the procurement of this equipment. We performed our work from March 2006 through July 2007 in accordance with generally accepted government auditing standards.

To examine the laws and regulations that govern property accountability, we reviewed the relevant legislation that has appropriated funds to train and equip Iraqi security forces, pertinent DOD regulations, and applicable U.S. military orders. We interviewed officials from the Department of State and DOD, including the office of the Deputy Undersecretary of Defense for Logistics and Materiel Readiness; Defense Security and Cooperation Agency; the Defense Logistics Agency; Tank-automotive and Armaments Command; and Defense Reconstruction and Support Office. We also interviewed current and former officials from MNF-I, including Multinational Security Transition Command-Iraq (MNSTC-I), and Multinational Corps-Iraq (MNC-I).

We reviewed MNF-I’s accountability procedures for the U.S.-funded equipment it has issued to the Iraqi security forces, and we reviewed documentation from and interviewed current and former officials with the U.S. Central Command, MNF-I, MNSTC-I, and MNC-I in Baghdad, Iraq; Tampa, Florida; Washington, D.C.; and Fort Leavenworth, Kansas. To provide our analysis on the amount of equipment reported by MNF-I as issued to the Iraqi security forces, we interviewed key officials to gain an understanding of the MNSTC-I property book data and information reported by the former MNSTC-I commander. To assess the reliability of the former MNSTC-I commander’s data, we compared the data to classified information and interviewed former MNSTC-I officials about their procedures for collecting the data. Although we could not fully determine the reliability and accuracy of these data, we determined that they were sufficiently reliable to make broad comparisons against the MNSTC-I property books and to assess major discrepancies between the two reports. In assessing the documents supporting the January 2007 MNSTC-I property books, we were limited by MNSTC-I’s inability to scan large amounts of these supporting paper documents and provide them to us electronically. We obtained a sample by requesting supporting documents for 1 week in each of the following months—February, April,
July, and November of 2006 (a month in every quarter)—to develop a judgmental sample.
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JUL 19 2007

Mr. Joseph Christoff
Director, International Affairs and Trade
U.S. Government Accountability Office
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The following are the Department of Defense’s (DoD’s) comments on the GAO draft report 07-711, "STABILIZING IRAQ: DOD Cannot Ensure that U.S.-Funded Equipment Has Reached Iraqi Security Forces," dated May 30, 2007 (GAO Code 320411). DoD’s comments are directed to the Draft Report’s two recommendations:

Recommendation 1: The GAO recommends that the Secretary of Defense “determine which DoD accountability procedures apply or should apply to the program to ensure that U.S.-funded equipment reaches Iraqi Security Forces as intended.”

DoD concurs. In view of the matters raised in the GAO report, DoD is reviewing policies and procedures to ensure U.S. funded equipment reaches the intended Iraqi Security Forces under the Iraq program.

Recommendation 2: The GAO recommends that the Secretary of Defense, “after defining the required accountability procedures, ensure that sufficient staff, functioning distribution networks, and proper technology are available to meet the new requirements.”

DoD concurs. In addition to ensuring proper staffing, it is important that DoD’s accountability, financial management, property distribution, and information management and communications processes and systems be in working order and available to trained logisticians.

DoD’s key agency supporting the program for Iraq, the Multi-National Security Transition Command-Iraq, has established and improved upon the accountability processes and systems originally developed to address the unique operational environment in Iraq. These processes and systems are used to account for, manage, and distribute property, regardless of whether the property is to be granted, leased, or sold to the Ministry of Defense (MoD) or the Ministry of Interior (MoI).
Appendix II: Comments from the Department of Defense

These systems should be continuously improved upon, and the refined and improved processes should be documented in standing operating procedures and guidelines in order to support the Iraqi Security Forces (ISF) in confronting the challenges of the operational environment. Steps are being taken to incorporate features fully into a proper accountability system. Such measures include implementing increased supervisory checks, balances and physical security redundancies, internal control monitoring, issuance of standing operating procedures, introduction of suitable automated tools, and collaboration with other DoD organizations on accountability-related issues. DoD subordinate organizations also continue to engage in documenting historical data on equipment transferred to the MoD and MoI early in the program.

DoD appreciates the opportunity to comment. If you have questions or if there is additional information that we may provide, please let me know.

Sincerely,

Mark T. Kimmit
Deputy Assistant Secretary of Defense for the Middle East
Appendix III: GAO Contact and Staff Acknowledgments

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