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From: Kathy A. Buller, Inspector General 

Date: April 30, 2015

Subject: Final Report on the Audit of Peace Corps/Madagascar
(IG-15-04-A)

Transmitted for your information is our final report on the Audit of Peace Corps/Madagascar.

Management concurred with all 12 recommendations. We closed three recommendations (1, 2, and 4) based on our review of corrective actions and supporting documentation provided. The remaining nine recommendations will remain open pending confirmation from the chief compliance officer that the documentation identified in management's response has been received. In its response, management described actions it is taking or intends to take to address the issues that prompted each of our recommendations. We wish to note that in closing recommendations, we are not certifying that the agency has taken these actions or that we have reviewed their effect. Certifying compliance and verifying effectiveness are management's responsibilities.

Our comments, which are in the report as Appendix F, address these matters. Please respond with documentation to close the remaining open recommendation within 90 days of receipt of this memorandum.

You may address questions regarding follow-up or documentation to Assistant Inspector General for Audit, Judy Leonhardt at 202.692.2914 or to Auditor Renita Davis at 202.692.1982.

Please accept our thanks for your cooperation and assistance in our review.

Attachment

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Peace Corps Office of Inspector General



Peace Corps/Madagascar staff and Volunteers at the Peace Corps office in Antananarivo, Madagascar



Flag of Madagascar

Final Audit Report: Peace Corps/Madagascar IG-15-04-A

April 2015

EXECUTIVE SUMMARY

BACKGROUND

The Office of Inspector General (OIG) conducted an audit of Peace Corps/Madagascar (hereafter referred to as “the post”) from October 13-24, 2014. The post re-opened in November 2009, after closing in March 2009, due to safety and security concerns for Volunteers. Approximately 892 Peace Corps Volunteers have served in Madagascar since the program’s inception in 1993.

Staff:

- U.S. direct hires: 3
- Foreign service nationals: 2
- Full-time personal services contractors (PSCs): 58

Funds (approx.):

- Fiscal Year (FY) 2014 post spending - \$2.5 million
- Average regional overhead - \$436,000



Map of Madagascar

WHAT WE FOUND

The post’s financial and administrative operations required improvement in a number of areas and did not fully comply with agency policies and applicable federal laws and regulations. Specifically:

- The post did not maintain an accurate medical inventory system resulting in numerous discrepancies with specially designated and controlled substances.
- The post did not properly record and monitor bills of collections (BOCs) from FY 2010 to FY 2014 resulting in 50 outstanding BOCs that exceeded 30 days.
- The post did not consistently follow its internal control procedures to ensure that Volunteers’ grant projects were submitted, reconciled, and that any unused grant funds were collected prior to the Volunteers’ completion of service.

We also noted internal control issues with imprest fund management and inadequate separation of duties in property management.

RECOMMENDATIONS IN BRIEF

Our report contains 12 recommendations directed to the post, including: that the post work with the Office of Health Services (OHS) to resolve medical inventory issues and that OHS update the medical technical guidelines to clarify when to dispose and restock medication returned to the health unit. We also recommend that the post strengthens internal controls over BOCs, perform

monthly imprest verifications for the principal and sub cashiers, and separate duties among staff for property management. We also recommend that the post work with the Office of Gifts and Grants Management to resolve the grant fund discrepancies.

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BACKGROUND

OIG conducted an audit of the post October 13-24, 2014. In March 2009, the Peace Corps suspended the Madagascar program due to safety and security concerns for Volunteers. By November of 2009, the Madagascar program was re-established.

Approximately 892 Peace Corps Volunteers have served in Madagascar since the program's inception in 1993. At the time of our audit, 140 Volunteers were working in three projects: education, community health, and agriculture/food security. The post had three U.S. direct hires, two foreign service nationals, and 58 full-time PSCs. The post's FY 2014 spending was approximately \$2.5 million. In addition, at headquarters, the Africa region incurred an average of approximately \$436,000 per overseas post.¹

Our overall objective in auditing overseas posts is to determine whether the financial and administrative operations are functioning effectively and in compliance with Peace Corps policies and federal regulations during the period under audit. Appendix A provides a full description of our audit objective, scope, and methodology.

AUDIT RESULTS

MEDICAL SUPPLIES

The post did not maintain effective controls for managing the medical inventory system.

The post did not maintain an accurate medical inventory supply system for controlled and specially designated substances because the post neither resolved inventory discrepancies in a timely manner; nor informed the medical supply inventory control clerk (MSICC) when medical supplies were disbursed or added to the inventory. Medical Technical Guideline 240 states

PCMO is responsible for the maintenance of effective control over medical supplies to ensure that items are properly received, dispensed, disposed, and transferred. . . . Medical inventory system must be maintained by the MSICC. . . . On a quarterly basis the IRC [Inventory Reconciliation Clerk] must report the following to CD and annually to OHS:

- The recorded inventory and the actual count of all controlled substances and specially designated items in the health office according to the Inventory Workbook.
- Any discrepancies in the Medical Inventory System regarding controlled substances and specially designated items.
- Reconciliation of any differences such as any errors identified in one record or another, omissions of information from one record or another, patterns of errors or omissions.
- Recommendations on the operations of the Medical Inventory System at post.

¹ The agency does not determine a total cost per post beyond directly attributable post expenses, as certain costs are centrally budgeted and managed by headquarters offices including the salaries and benefits of U.S. direct hires. The Peace Corps Office of Budget and Analysis provided the total cost of \$11.8 million incurred by the Africa Region in direct support of its 27 overseas posts in FY 2014, which is an average of \$436,000 per post.

From the third quarter of FY 2013 to October 2014, the post had 42 discrepancies in the medical inventory system relating to specially designated and controlled substances. OHS was aware that the post consistently reported discrepancies and recommended that the medical unit receive a headquarters' evaluation and training. At the time of reporting, the evaluation and training had not occurred.

Per the Peace Corps medical officers (PCMOs), the discrepancies were the result of incorrect beginning balances in the inventory system, returned substances from Volunteers, and restocked medication from the training center. The post also stated that on occasion, the PCMOs would forget to record disbursements for specially designated drugs. As a way to improve inventory controls in the medical inventory system, the post decided that the PCMOs would review medical records on a monthly basis, update the MSICC with necessary medical forms, and conduct monthly reconciliations counts.

Despite the inventory controls implemented by the PCMOs, the medical unit neither adequately reviewed the expiration dates for specially designated supplies, nor ensured supplies were correctly grouped together. During our physical verification of medical supplies, we determined that 28 unidentifiable pills were incorrectly added to the stock of anti-malarial drugs. Also, 13 anti-malarial pills were expired but were not removed from the inventory. Taking anti-malarial drugs is one of the best ways to prevent Malaria, a serious and sometimes fatal disease. Keeping expired anti-malarial pills in the inventory increases the chances they could be dispensed and place Volunteer at risk.

Additionally, incorrect prescriptions could be dispensed to Volunteers due to improperly organized and stored medical supplies. Maintaining an accurate inventory system also improves the internal controls for preventing and detecting theft or misuse of medical supplies. Also, inaccurate and incomplete inventory records can result in excess or shortages of medical supplies.

In our Capstone Report: 2012 Medical Inventory Issues (August 2013) we noted similar issues for medical supply inventory management at several other posts we have audited.

We recommend:

- 1. That the country director ensure that the medical unit is providing the medical supply inventory control clerk with all of the necessary documentation to update the medical inventory system on a timely basis.**
- 2. That the medical unit and the medical supply inventory control clerk work with the Office of Medical Services to strengthen procedures for managing the medical inventory.**
- 3. That the medical unit ensure that the medical supply inventory is organized so that all pills are properly identified and expired medications are removed from inventory in a timely manner.**

The agency does not have a policy to address the redistribution of unexpired medication returned by Volunteers.

The medical unit had a process to restock unused controlled and specially designated medication returned by the Volunteers. According to OHS, the Peace Corps does not have guidance as to whether returned unexpired specially designated and controlled substances should be re-distributed or disposed. *Medical Technical Guideline 250* only addresses nonprescription medication found in medical kits. Per the guidance, “contents of medical kits cannot be redistributed.” However, this guidance does not apply to specially designated or controlled substances. By allowing returned medical supplies to be re-distributed, the PCMOs are unable to ensure the integrity of the drugs. When we brought this practice to the attention of the agency, OHS acknowledged that there was a need for a policy and internal controls.

We recommend:

- 4. That the agency creates a policy to address the appropriate control of unexpired specially designated and controlled substances returned by Volunteers and establish necessary procedures.**

IMPREST FUND

The post did not consistently conduct imprest verifications for principal cashiers and sub-cashiers.

An unannounced monthly verification is a complete physical review of all cashier funds and documents. According to Peace Corps policy, posts are required to perform monthly unannounced imprest verifications for principal cashiers and sub-cashiers that retain collected funds overnight or hold an advance of more than \$1,000 U.S. dollar equivalent (USDE). Sub-cashiers that hold an advance of less than \$1,000 USDE only require quarterly unannounced verifications. Monthly verifications may be delegated, by the CD, to the director of management and operations (DMO) (Overseas Financial Management Handbook (OFMH) 13.24.1, Exhibit C.10 and Cashier User Guide).

Despite Peace Corps policy, the CD failed to consistently conduct unannounced imprest verifications for both the principal and sub-cashiers. According to the post staff, the CD did not perform imprest verifications for the principal cashier in June or August 2014 because the DMO position was vacant and the CD was performing other managerial duties and assisting with the development of a new Peace Corps office. Nevertheless, the Cashier User Guide states that “the requirement to perform unannounced cash counts must be met even in the absence of key management personnel. Post management must ensure that the cashier verification requirements are fulfilled even if there is a staffing gap.”

In addition, the post only conducted unannounced verifications for two out of the four sub-cashiers. Two sub-cashiers, located in the regional offices, never received unannounced imprest verifications for FY 2014. The regional cashiers routinely maintained possession of collected

funds overnight and managed fund advances that exceed \$1,000 USDE. Per the principal cashier, it is difficult to conduct unannounced verifications for the sub-cashiers in the regional offices because of the distance from the main office.

In October 2014, we conducted unannounced cash verifications with two of the four sub-cashiers and identified a nominal unexplained shortage of less than \$10 USDE. In compliance with Peace Corps policy, the CD met with the sub-cashier, documented the incident and the sub-cashier reimbursed the funds (OFMH 13.21). Per the sub-cashier, reconciliations were not consistently performed.

Performing unannounced verifications is an essential internal control for protecting funds. It is critical that imprest funds are monitored frequently and carefully to assure misuse is prevented or detected.

We recommend:

- 5. That the county director comply with Peace Corps policy to ensure monthly unannounced verifications of imprest funds are performed for the principal and sub-cashiers.**

The sub-cashier did not consistently perform imprest reconciliations.

Peace Corps policy states, "Sub-cashiers should reconcile the operating fund daily..." The reconciliation process consists of counting cash and reviewing the on-hand transactions and other documents that make up the cashier's accountability (OFMH 13 Exhibit C.8).

Despite the policy, the sub-cashier did not conduct the required reconciliations. During the unannounced cash count, the sub-cashier did not complete reconciliation for past sub-cashier activity, resulting in an unexplained shortage of funds. Conducting imprest reconciliation allows the cashier to detect and resolve cash discrepancies and ensure that the cashier's funds and records are accurately maintained.

We recommend:

- 6. That the director of management and operations verify sub-cashiers are consistently conducting imprest reconciliations when there is sub-cashier activity.**

The post did not liquidate interim advances in a timely manner.

OFMH 13.18.2 states, "It is the responsibility of the cashier to monitor the clearance of interim advances and to notify the DMO if advances are not cleared within three days for direct follow-up action." Contrary to Peace Corps policy, the post did not liquidate interim advances within the three days or take action to clear the interim advances. From March 2014 through September

2014, the post processed 16 interim advances in which 12 were not completed in a timely manner. The delays spanned between five to 28 days with an average delay of 11 days. Clearing interim advances in a timely manner ensures a prompt return of unused funds and helps to minimize imprest fund cash required to be on hand.

We recommend:

- 7. That the director of management and operations follow-up with staff to ensure that interim advances are liquidated within three days.**

BILLS OF COLLECTION

The post did not record or track BOCs in a timely manner.

The post consistently delayed creating BOCs for unused grant funds, auction sales, and closing Volunteer's bank accounts. Peace Corps policy specifies that BOCs are entered as soon as it is known that the Peace Corps will be receiving funds, even if the amount expected is unknown (OFMH 7.2.1).

We reviewed 29 BOCs and determined that 12 were delayed between four and 78 days because the DMO did not instruct the administrative assistant to create a BOC until after the amount was known. Of the 12 BOCs, four were created after the debt was collected. When BOCs are not issued before collections, the post cannot accurately track BOCs. Processing the BOCs in a timely manner is necessary to ensure that government funds can be put to better use and prevent fraud and misuse of government resources.

We recommend:

- 8. That the director of management and operations ensure compliance with policy to issue bills of collection as soon as the amount is due to the Peace Corps, even if the exact amount is unknown.**

The post had long outstanding BOCs, which exceeded 30 days.

The post did not conduct monthly reviews of outstanding BOCs or initiate their collection. Peace Corps policy specifies that the billing officer must conduct a monthly BOC review of outstanding BOCs over 30 days. The billing officer and DMO should perform the following tasks if the debtor is a staff member (OFMH 7.2.2):

- After 30 days — Prepare a letter to be signed by DMO, stating that the bill is now overdue....
- After 60 days — Notify the debtor's supervisor (only for staff). Prepare a stronger letter to be signed by CD....

- After 90 days — The Billing Officer and DMO should review. If Post determines that they should keep the debt longer, they should contact their GAP FMO [Global Accounts Payable Financial Management Officer], providing details and estimated time needed to collect.

From FY 2011 to 2013, the post did not initiate a timely collection for 50 BOCs relating to personal calls, unused grant funds, and in-country travel. Of the 50 outstanding BOCs, seven exceeded 90 days. According to the post staff, written notice was not sent to the debtor and the CD was not informed of the outstanding debt. Conducting monthly reviews and following-up on outstanding BOCs strengthens the internal controls, allowing the post to better manage debt and detect any misuse of government funds.

We recommend:

- 9. That the director of management and operations monitor the outstanding bills of collection log every month and initiate a collection process as required by agency policy.**

GRANTS

The post did not adequately track and monitor grant projects.

According to post staff, before Volunteers completed their service, the Volunteers and post staff filed a close of service checklist to certify that grant projects assigned to the Volunteer were completed. However, we noted that the post did not obtain completion reports or receive repayment of unused balances for three Volunteer grant projects. As a result of not closing out the grants, the post acquired an outstanding balance totaling \$2,700 USDE that should have been accounted for through project completion reports.

We recommend:

- 10. That the director of programming and training and the director of management and operations develop a reconciliation process with respective headquarter offices to close and account for the \$2,700 U.S. dollar equivalent related to the three grant projects that remained open after the Volunteers' completion of service.**

The post did not ensure that grant funds were only collected by the cashier.

According to post staff, the grant management duties were separated as follows: program managers coordinated the selection of grants, tracked their status, and monitored the projects. Upon completion of the projects, the DMO reconciled the completion reports with the supporting documents. The administrative assistant was notified by the DMO to create bills of collection for any unused grant funds. For any amount due, the cashier collected the funds from the Volunteers. Despite the internal control standards set by post management, unused grant funds were not consistently collected by the cashier. While reviewing grant documents and interviewing staff,

we noted that program managers also collected grant funds from Volunteers. Per the Cashier User Guide, cashiers [principal, alternate and sub cashiers] are the only individuals authorized by the Department of State to collect funds. Although we did not identify any improper actions, allowing other staff to collect funds is not consistent with the cashier user guidelines and exposed the agency to unnecessary risks.

We recommend:

11. That the country director ensures cash collection is only performed by the cashier.

PROPERTY MANAGEMENT

The post did not properly separate duties over property management as required by the Personal Property Management Handbook.

Peace Corps policy specifies one person should be assigned the task of updating the database as new property is received and excess property is disposed of. This person should not be involved in purchasing or disposing of assets, other than recording the transaction in the database (Personal Property Management Handbook). Despite Peace Corps policy, the DMO assigned the general service assistant (GSA) to record property into BarTracks, the post's property management system, and dispose of excess property. By allowing the GSA to maintain the official property records and manage property disposal, the GSA has the ability to remove an item from the records without the post's knowledge. In addition, the information technology specialist and the general service manager had access to BarTracks. Allowing multiple users to access BarTracks increases the risk of errors and fraud because more people have the ability to delete or change records. Although we did not identify any improper actions, this concentration of duties to the GSA and multiple users for BarTracks is contrary to the agency's policy and exposed the agency to unnecessary risks.

We recommend:

12. That the director of management and operations follow agency guidance and assign only one person access to BarTracks and separate the responsibilities of BarTracks database maintenance from property disposal.

OTHER AREAS OF CONCERN

The cardholder's statement of account was auto-closed twice in FY 2014.

Peace Corps Manual Section 731.7.0 states

If a cardholder's statement of account is auto-closed twice within a fiscal year, the APC [agency program coordinator] must issue a memo noting this fact to the cardholder and approving official. If a cardholder's statement of account is auto-closed three times within the fiscal year, the delegation of authority may be rescinded and the card revoked.

We noted that the post's travel credit card account auto-closed twice in FY 2014. Per post staff, there was not a DMO at post to approve the August and September 2014 transactions. As a result, the post informed headquarters that there were credit card statements pending headquarters' approval. Multiple notifications were sent to headquarters regarding the unapproved statements; however the submissions were not completed within eight days after the close of the monthly billing cycle. Per the country desk officer, the chief administrative officer was out of the office and unable to complete the submission. By not approving the credit card statements in a timely manner, the post runs the risk of losing its delegation of authority and having the credit card revoked.

We are not issuing a recommendation, however we urge headquarters to continue to actively pursue a resolution for this issue.

The post did not comply with Peace Corps policies and procedures for disposal of supplies.

The post did not dispose of medical supplies on a quarterly basis. According to OHS, the post could dispose of medical supplies every six months if the post did not have large quantities of expired medical supplies. During our review of the FY 2011 to FY 2014 disposal authorization forms for medical inventory items, we noted numerous instances where the medical supplies were disposed of approximately three years after the expiration date. By not timely disposing of expired medical supplies, the post increases the chance of dispensing expired medication to Volunteers.

We also noted that the CD and the PCMO inappropriately flushed expired controlled substances down the toilet. The disposal authorization forms indicated flushing as the method for disposal which is against Peace Corps policy. *Medical Technical Guidelines 240* states, "VS [Volunteer Support] prohibits the disposal of drugs into any water supply. Drugs may not be disposed down a sink, flushed down a toilet, discarded into a sewage system, discarded into any body of water, or otherwise discarded via a water system." Although there is no indication of environmental effects due to flushing, U.S. government environmental agencies oppose adding drug residue into water systems. Per the PCMO, the post was unable to find a vendor that would dispose of the expired medical supplies. In the past, the post burnt the supplies however, the smoke polluted the neighborhood.

We did not issue a recommendation to the post regarding medical disposal because the post has since found a company that agreed to dispose of the medical supplies. In our Capstone Report: 2012 Medical Inventory Issues (August 2013) we noted improper disposal of medical supplies at several other posts we recently audited and deem it to be a systemic issue.

LIST OF RECOMMENDATIONS

We recommend:

1. That the country director ensure that the medical unit is providing the medical supply inventory control clerk with all of the necessary documentation to update the medical inventory system on a timely basis.
2. That the medical unit and the medical supply inventory control clerk work with the Office of Medical Services to strengthen procedures for managing the medical inventory.
3. That the medical unit ensure that the medical supply inventory is organized so that all pills are properly identified and expired medications are removed from inventory in a timely manner.
4. That the agency creates a policy to address the appropriate control of unexpired specially designated and controlled substances returned by Volunteers and establish necessary procedures.
5. That the county director comply with Peace Corps policy to ensure monthly unannounced verifications of imprest funds are performed for the principal and sub-cashiers.
6. That the director of management and operations verify sub-cashiers are consistently conducting imprest reconciliations when there is sub-cashier activity.
7. That the director of management and operations follow-up with staff to ensure that interim advances are liquidated within three days.
8. That the director of management and operations ensure compliance with policy to issue bills of collection as soon as the amount is due to the Peace Corps, even if the exact amount is unknown.
9. That the director of management and operations monitor the outstanding bills of collection log every month and initiate a collection process as required by agency policy.
10. That the director of programming and training and the director of management and operations develop a reconciliation process with respective headquarter offices to close and account for the \$2,700 U.S. dollar equivalent related to the three grant projects that remained open after the Volunteers' completion of service.
11. That the country director ensures cash collection is only performed by the cashier.
12. That the director of management and operations follow agency guidance and assign only one person access to BarTracks and separate the responsibilities of BarTracks database maintenance from property disposal

APPENDIX A: OBJECTIVE, SCOPE, AND METHODOLOGY

In 1989, OIG was established within the Peace Corps as an independent entity that reports to both the Director and Congress. The purpose of OIG is to prevent and detect fraud, waste, abuse, and mismanagement and to promote economy, effectiveness, and efficiency in government.

Our objective in auditing overseas posts is to determine whether the financial and administrative operations are functioning effectively and comply with Peace Corps policies and federal regulations. Our audit conclusions are based on information from three sources: (1) document and data analysis, (2) interviews, and (3) direct observation. We conducted this performance audit 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit of PC/Madagascar covered all information from FYs 2011 through 2014. While at the post, we interviewed key staff including the CD, DMO, staff responsible for administrative support, and Peace Corps medical staff. We communicated issues and areas of improvement to post senior staff and Peace Corps management at headquarters, and included significant issues noted during our audit in this report. We primarily reviewed the following processes and associated controls:

- Bills of Collections
- Contracts and Leases
- Cash and Non-cash Payments
- Imprest Funds
- Credit Card Transactions
- Information Technology General Controls
- Medical Supplies
- Personal Property and Vehicles
- Personal Services Contracts
- Volunteer Payments
- Obligations
- Grants

Although we could not independently verify the reliability of all this information, we compared it with other available supporting documents to determine data consistency and reasonableness. We relied on the results of the annual Federal Information Security Management Act review, which did not identify significant deficiencies with data reliability that would impact our audit. Based on these efforts, we believe the information we obtained is sufficiently reliable for this report.

Our audit criteria were derived from the following sources: federal regulations, the Peace Corps Manual, the Overseas Financial Management Handbook, Medical Technical Guidelines, Cashier User Guide and other Peace Corps policies and initiatives.

APPENDIX B: LIST OF ACRONYMS

DMO	Director of Management and Operations
FY	Fiscal Year
MS	Peace Corps Manual Section
OIG	Office of Inspector General
USDE	United States Dollar Equivalent
BOC	Bill of Collection
OHS	Office of Health Services
MSICC	Medical Supply Inventory Control Clerk
CD	Country Director
PCMO	Peace Corps Medical Officer
OFMH	Overseas Financial Management Handbook
GSA	General Service Assistant

APPENDIX C: CRITERIA USED TO SUPPORT ISSUES IN THE REPORT

Peace Corps Requirements

THE PEACE CORPS MANUAL

MS 734.8.0, “Inventory Control for Specially Designated and Controlled Substance Medical Supplies” states

Medical Inventory System must be maintained by the MSICC at each post. It is the official record of specially designated or controlled substances at the post. The Medical Inventory Systems must record all specially designated and controlled substance medical supplies received, stocked, and distributed at post. TG 240 outlines the specific procedures for maintaining a Medical Inventory System.

At least quarterly, the CD must review the MSICC’s Medical Inventory Systems for specially designated and controlled substances to ensure accuracy.

MS 731.7.0, “Reconciling and Reallocating the Monthly Statement of Account” states

If the monthly statement of account is not electronically submitted through the Electronic Card Management System within eight business days after the close of the monthly billing cycle, it is automatically closed (Auto-Closed) by the system. . The APC will track offenses on Cardholder's accounts that are automatically closed by the Electronic Card Management System. If a Cardholder's statement of account is Auto-Closed twice within a fiscal year, the APC must issue a memo noting this fact to the Cardholder and Approving Official. If a Cardholder's statement of account is Auto-Closed three times within the fiscal year, the delegation of authority may be rescinded and the card revoked.

OVERSEAS FINANCIAL MANAGEMENT HANDBOOK

Section 13.24.1 “Responsibility for Verification and Required Frequency” states, “Imprest verification is required on a monthly basis. Monthly verifications may be delegated, by the Country Director, to the US citizen Director of Management and Operations or to the non-US citizen Director of Management and Operations....”

13 Exhibit C.8 “Daily Reconciliation of Funds” states

Subcashiers should reconcile the operating fund daily using the Statement of Accountability form. The reconciliation consists of counting all cash on hand, totaling all interim advances, totaling receipts, and verifying that all cash expenditures are properly documented. The advance is reconciled when the paid receipts, interim advances and cash on hand equal the amount of the funds advanced from the Principal Cashier. The daily Statement of Accountability forms should be saved (electronically or in paper) for 2 months.

13 Exhibit C.10 “Verification of Sub cashier Funds” states

The Cashier Supervisor must ensure that unannounced verifications of the subcashier fund are conducted. Subcashier advances under \$1,000 USDE must be verified at least quarterly. Subcashier advances of \$1,000 USDE or more must be verified monthly.

The Cashier Supervisor may conduct the verifications or may designate another individual (or individuals) to do the verifications, via a designation memo. The memo should be included in the subcashier folder, maintained in the Principal Cashier's office.

The designated person will review the Subcashier Ledger, paperwork, and cash using the template from the Cashier Users Guide (CUG), issued by the Department of State, "Unannounced Subcashier Verification Checklist and Supervisor Certification".

Section 13.18.2 "Interim Advances" states

The cashier should liquidate the advances within three (3) working days after issuance by obtaining copies of original receipts or other confirmation of use from the individual(s) to whom the funds were advanced. . . It is the responsibility of the cashier to monitor the clearance of interim advances and to notify the Director of Management and Operations if advances are not cleared within 3 days for direct follow-up action.

Section 13.21 "Fund Shortage" states

Cashiers are personally responsible for all funds advanced by the U.S. Disbursing Officer and are therefore liable for replacement of funds in the event of physical loss, illegal or improper payment, or deficiencies. When a loss is identified, the cashier or DMO should immediately notify the Country Director, in writing, and advise of the amount (in U.S. dollars and local currency) and the circumstances of the loss.

Losses less Than \$10

If the loss is less than \$10, the cashier must reimburse the fund (amounts of \$10 or less should not be referred to PC/W and will not be considered for waiver of accountability). This outcome should be noted on the memo, which should be retained in the cashier files. In addition, a copy of the memo should be faxed or emailed to the Peace Corps Cashier Monitor, in PC/W, to determine if FOR Post cash on hand adjustment is necessary.

Section 7.2.1 "Billing Steps" states, "For internal control reasons, BOCs are entered as soon as it is known that Peace Corps will be receiving funds, even if the exact amount is not known (for example, HCC or VAT). It is very important that this Bill be entered in FOR Post at the moment it is identified."

Section 7.2.2 "Bill of Collection Review" states

- The Billing Officer must maintain the billing files while they are outstanding. Posts may choose to then move billing files to a central location when they are closed.
- Monthly, the Billing Officer must: Review and follow-up on outstanding BOCs. Run the FOR Post "Outstanding Collections" report. Follow the steps below for BOCs outstanding 30, 60, or 90 days.
 - After 30 days - Prepare a letter to be signed by DMO, stating that the bill is now overdue. If the debtor is staff, also state that if it is not cleared in another 30 days, the debtor's supervisor will be notified. Debtor may not receive new interim or travel advances...
 - After 60 days - Notify the debtor's supervisor (only for staff). Prepare a stronger letter to be signed by CD saying that if it is not cleared in another 30 days, the Billing Officer and Director of Management and Operations will contact PC/HQ for further steps. . .
 - After 90 days - The Billing Officer and DMO should review. If Post determines that they should keep the debt longer, they should contact their GAP FMO, providing details and estimated time needed to collect. If Post determines that they will not be able to collect the debt, they should:

- Complete the Accounts Receivable Referral Coversheet, attaching all relevant documentation that supports the debt and the attempts to collect
- If HQ accepts the debt, the DMO will instruct the Cashier to void the Bill of Collection in FOR Post . . .
- If HQ does not accept the debt, it will be referred back to Post and the FMO will provide guidance on Post action.

CASHIER USER GUIDE

Chapter 14 “Official Unannounced Cash Verifications” states

Sub-cashiers: The requirement for completing unannounced verifications of Sub-cashier funds depends on several factors:

Monthly-Sub-cashier verifications: For Sub-cashier operations with advances of U.S.E \$ 1,000.00 or more in combined currencies, unannounced verifications of funds must be completed on a monthly basis.

Quarterly Sub-cashier verifications:

For Sub-cashiers with advances of **under** U.S.E. \$ 1,000.00 in combined currencies, unannounced verifications of funds must be performed on a quarterly basis.

Sub-cashiers holding collected funds overnight: For Sub-cashier operations that accept collections and that typically hold these funds overnight, unannounced cash verifications must be completed on a monthly basis regardless of the advance amounts.

Chapter 6 “Collections” states

Cashiers or officially designated collection agents are the only individuals authorized by the Department of State to collect funds. . . Class A and B, both Principal and Alternate, cashiers are automatically authorized to accept collections based on their position description. Sub-cashiers can only accept collections when authorization in writing to do so has been provided by the FMO, MO or Agency supervisor. If Sub-cashiers are provided the authority to accept collections, this must be indicated in the Sub-cashier’s official letter of designation.

MEDICAL TECHNICAL GUIDELINES

Technical Guidelines 250 (Health Kits) states, “COSing Volunteers are encouraged to take their medical kits and unused contents with them. Contents of medical kits cannot be redistributed...”

Technical Guidelines 240.20.1 (Medical Inventory System Personnel) states

The ongoing physical receipt of controlled substances and specially designated items, maintenance of the Inventory Workbook, and the quarterly inventory must be performed by three different staff members not assigned to the health unit and appointed by the CD. The PCMO is responsible for the maintenance of effective control over medical supplies to ensure that items are properly received, dispensed, disposed, and transferred. In addition, the PCMO is responsible for record management of all attachment forms from TG240 (documentation for received, dispensed, disposed, and transfer of medical supplies).

The IRC must conduct quarterly reconciliation and report results to the CD. In addition, an annual inventory report addressing all controlled substances and specially designated items must be conducted to document the September 30th inventory level, and submitted to OHS no later than October 15th, of each year.

Medical Supply Inventory Control Clerk (MSICC)

Appointed by the CD and is responsible for maintaining the office's official Inventory Workbook of the Medical Inventory System. The MSICC works with all staff to ensure proper use of inventory forms, that specially designated items and controlled substances are properly documented as dispensed, received, disposed, and transferred in the office's Inventory Workbook of the Medical Inventory System.

PROPERTY MANAGEMENT HANDBOOK

"Responsibilities and Separation of Duties" states

BarTracks Database Maintenance Duties—one person should be assigned the task of updating the database as new property is received and excess property is disposed of. We suggest an Administrative or Financial Assistant. This person should not be involved in purchasing or disposing of assets, other than recording the transaction in the database. This person should not conduct inventories.

APPENDIX D: QUESTIONED COSTS AND FUNDS TO BE PUT TO BETTER USE

We did not identify funds to be put to better use. We identified the following unsupported costs (a category of questioned costs) during the course of the audit.

Questioned Costs

Recommendation Number	Description	Amount
10	Unsupported Costs for 3 Grant Projects	\$2,700

The Inspector General Act defines funds put to better use and questioned costs as the following:

- Funds put to better use: funds that could be used more efficiently if management took actions to implement and complete the recommendation.
- Questioned costs: costs that are questioned because of an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement or document governing expenditure of funds; a finding that, at the time of the audit, such cost is not supported by adequate documentation; or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable.

APPENDIX E: AGENCY'S RESPONSE TO THE PRELIMINARY REPORT



Since 1961.

MEMORANDUM

To: Kathy Buller, Inspector General

Through: Daljit K. Bains, Chief Compliance Officer *Daljit*

From: *Dick Day* Dick Day, Africa Regional Director
Leif Davenport, Acting Country Director, Madagascar

Date: April 6, 2015

CC: Carrie Hessler-Radelet, Director
Laura Chambers, Chief of Staff
Joaquin Ferrao, Deputy Inspector General
Judy Leonhardt, Assistant Inspector General/Audits
Carlos Torres, Associate Director, Global Operations
Carl Swartz, Africa Chief of Operations
Dorothea Hertzberg, Africa Chief of Operations
Alyssa Karp, Africa Chief Administrative Officer
Anna Hickman, Director of Management and Operations, Madagascar

Subject: Agency Response to the Preliminary Report of Peace Corps/Madagascar (Project No. 15-AUD-01), February 2015

Enclosed please find the agency's response to the recommendations made by the Inspector General for Peace Corps/Madagascar, as outlined in the Preliminary Report of the Audit of the IG Audit sent to the Agency on February 18, 2015.

The Region concurs with 12 recommendations provided by the OIG in its Preliminary Audit Report: Peace Corps/Madagascar. The Region and the Post have addressed and provided supporting documentation for 4 of the 12 recommendations provided by the OIG in its Preliminary Audit Report: Peace Corps/Madagascar, and will work to address the remaining recommendations by the set target dates.

The Region will continue to work with Post and the departments identified in the Preliminary Report to ensure closure of these recommendations by the dates included within for outstanding recommendations.

Recommendation 1

That the country director ensure that the medical unit is providing the medical supply inventory control clerk with all of the necessary documentation to update the medical inventory system on a timely basis.

Concur:

Response: Post concurs with this recommendation. The medical unit has improved their medical inventory processes to ensure that the medical supply inventory clerk can fulfill their duties, and the country director provides periodic checks on the system as established in their new SOP.

Documents Submitted:

- Medical Inventory SOP Madagascar (also addresses Recommendations 2 and 3).

Status and Timeline for Completion: Completed March 2015

Recommendation 2

That the medical unit and the medical supply inventory control clerk work with the Office of Medical Services to strengthen procedures for managing the medical inventory.

Concur:

Response: Since the audit, the Medical Inventory team has moved to implementing monthly inventory controls versus quarterly controls. Immediately following the -audit, the Medical Inventory team met with the DMO and the CD to identify areas of improvement and strategies to mitigate the current challenges. PCMOs reorganized the pharmacy to improve inventory controls. The medical unit has also viewed the “Medical Inventory Training Video” from the Office of Medical Services to strengthen their understanding of managing medical inventory.

Documents Submitted:

- OIG Medical Inventory Internal Recommendation Tracker Feb 2015
- Medical Inventory SOP Madagascar (also addresses Recommendations 1 and 3)
- Photographs of pharmacy’s current state (after reorganization)
- Medical Inventory Review Chart Madagascar 20150131.xls (OHS TG240, Evaluation of Annual Inventory Reports)

Status and Timeline for Completion: Completed March 2015

Recommendation 3

That the medical unit ensure that the medical supply inventory is organized so that all pills are properly identified and expired medications are removed from inventory in a timely manner.

Concur:

Response: Following the audit, the PCMOs reorganized the medical unit pharmacy to improve inventory controls. The PCMOs identified and now consistently utilize a medical waste disposal company to dispose of expired medicines in a timely fashion.

Documents to be Submitted:

- OIG Medical Inventory Internal Recommendation Tracker Feb 2015
- Medical Inventory SOP Madagascar – (also addresses Recommendations 1 and 2)
- Photographs of pharmacy's current state (reorganized)
 - Mada pharmacy photo 1
 - Mada pharmacy photo 2
 - Mada pharmacy photo 3
 - Mada pharmacy photo 4
 - Mada pharmacy photo 5
 - Mada pharmacy photo 6
- Adonis Medical waste pro forma
- Medical Waste Disposal Obligation and Payment_2015
- Inventory sheet – show that it includes columns to track expiration dates
- Disposal forms – as documentation that the disposal has taken place (next scheduled disposal is in April)

Status and Timeline for Completion: June 30, 2015

Recommendation 4

That the agency creates a policy to address the appropriate control of unexpired specially designated and controlled substances returned by Volunteers and establish necessary procedures.

Concur:

Response: OHS cannot guarantee the viability of any medications returned by Volunteers to the Health Unit; therefore these medications must not be restocked and must be destroyed according to existing guidance for destruction of medications. MS 734 Medical Supplies and Equipment has been revised to state that all medications returned to health units by Volunteers must be destroyed and to clarify that the rules on the transfer or exchange of medical items also apply to controlled substances and specially designated items. MS 240, Sections 20.1, 20.2, 20.3 and Section 24 now reflect this policy.

Documents submitted:

- Technical Guideline (TG) 240
- MS 734 revised Sections 9.1 and 9.2
- CD/PCMO email notification of revisions to MS 734 and TG 240

Status and Timeline for Completion: Completed March 2015

Recommendation 5

That the county director comply with Peace Corps policy to ensure monthly unannounced verifications of imprest funds are performed for the principal and quarterly verifications for sub-cashiers.

Concur:

Response: Post concurs with this recommendation. In FY 2014, post conducted 10 of 12 unannounced cash counts of the principal cashier's imprest fund. Two months (June and August) were missed due to transitions at Post which saw the former DMO departing in April 2014 and a successor not arriving until late August 2014. The CD was out of the country/away from post frequently during the months of June, July, and August due to both personal reasons and intensive work and related travel for the re-opening of PC/Comoros.

Since the audit was completed, Post has consistently performed unannounced monthly verifications of the principal cashier's imprest fund. Beginning in Q2 post has also conducted unannounced verifications of two of the four sub-cashiers' imprest funds: the medical assistant who is located at the health unit, which is a ten-minute walk from the Peace Corps Office, and the Peace Corps Training Center Logistics Coordinator, who is located a two-hour drive from Antananarivo at the Training Center. The other two sub-cashiers are located in our regional offices – one in Fianarantsoa, approximately nine hours' drive from the capital, and Diego, more than 20 hours' drive from the capital – making it difficult to make impromptu unannounced cash counts.

Beginning in Q3, Post will use its Quarterly Planning meetings to determine which staff will be traveling to the regions and can be tasked with unannounced verifications of the Regional Office sub-cashiers' imprest funds. The identified staff will receive basic training from the DMO and/or cashier on how to conduct the cash count; they will also be provided with the required documents for the count.

Documents Submitted:

- Cashier Verification Package_2015-01A
- Cashier Verification Package_2015-01B
- Cashier Verification Package_2015-02
- Cashier Verification Package_2015-03
- Subcashier Unannounced Count_MA_2015-02
- Subcashier Unannounced Count_PCTC_2015-02
- Subcashier Unannounced Count_PCTC_2015-03

Documents to be Submitted:

- Post Cash Count SOP: Will describe how unannounced cash counts will be planned both of the cashier and sub-cashier. The SOP will address the need to have dates set in key calendars (DMO and CD) and that the calendar takes into consideration vacation planning and/or other anticipated absences from Post.

Status and Timeline for Completion: Ongoing with expected completion July 2015

Recommendation 6

That the director of management and operations verify sub-cashiers are consistently conducting imprest reconciliations when there is sub-cashier activity.

Concur:

Response: Post is working with OGAP to further refine and streamline the sub-cashier imprest fund management. Beginning in April 2015, Post will introduce a fixed authority level for each regional office sub-cashier, which they will spend down to a minimum balance. Once that minimum balance is reached, the sub-cashiers will submit all supporting receipts and their request for replenishment.

Additionally, the sub-cashiers will be required to submit cash count worksheets and Statement of Accountability forms to the DMO when there is sub-cashier activity. Sub-cashiers will submit scanned copies of these worksheets – ideally the day that disbursements are made, but, for the Regional Offices, no later than bi-weekly. Because the regional office sub-cashiers are also Regional Office managers, they are frequently away from the office on site visits. Thus, it is not uncommon for them to be away for several days on back-to-back visits.

Documents to be Submitted:

- RE QUERY Regional office Sub-cashier imprest funds
- Sub-Cashier Reconciliations SOP: to explain that at least once every two weeks, the sub-cashier will send the daily Statement of Accountability and Cash Count forms to DMO to demonstrate that he has conducted counts
- Include copies of emails where sub-cashier is submitting these documents to DMO

Status and Timeline for Completion: Ongoing with expected completion December 2015

Recommendation 7

That the director of management and operations follow up with staff to ensure that interim advances are liquidated within three days.

Concur:

Response: Prior to the audit, Post had already taken measures to minimize this risk by implementing the use of sub-cashiers at regional offices and at the training center. In this way, post has limited the use of interim advances to identified needs when receipts are expected.

Many of the un-cleared interim advances in question were related either to Tech Trips/PS sponsored trainings and workshops, or costs associated with international travel (e.g. visas, passport fees, vaccinations, or ground transport). In such cases, it is impossible to clear the interim advances within three days of receipt of the cash advance as staff might

not return to the Peace Corps office for up to two weeks (in the case of international travel). The staff did, however, submit the supporting receipts to the Admin Unit within three days of their return from the trips/workshops. In the future, post will use sub-cashiers to manage funds that will be used for technical trainings lasting more than three days. In addition, booked travel advances will be used for in-country travel of staff.

Between April and August 2014, the Admin Unit was not consistently able to clear the advances within three days due to understaffing. Post's Admin unit is now nearly fully staffed at 95%, with one final recruitment pending, thus we do not anticipate significant bottlenecks at this stage of the process.

Documents to be Submitted:

- Email reminder to staff stating of interim advance liquidation policy
- SOP for interim advance liquidation

Status and Timeline for Completion: Ongoing with expected completion in May 2015

Recommendation 8:

That the director of management and operations ensure compliance with policy to issue bills of collection as soon as the amount is due to the Peace Corps, even if the exact amount is unknown.

Concur:

Response: The Admin Assistant will immediately enter a Bill of Collection into FOR Post as soon as it is known that PC/Madagascar expects to receive funds from an individual, a vendor, or the Embassy (in the event of vehicle auctions), even if the exact amount is unknown.

Additionally, two months before Volunteers' projected COS date, Post will deduct from VICA the Volunteers' float fund, as the fund value is known. Should the Volunteers encounter any emergency purchases that would typically be covered by the float fund, e.g. replacement locks for their doors, these payments would be reimbursed at the time the Volunteer COSes.

Documents Submitted:

- Bill of Collections Log

Documents to be Submitted:

- SOP on how and when to issue BOCs
- Email to staff and Volunteers reiterating BOC process
- BOC Log reflecting Float Fund Reimbursements for COSing Volunteers

Status and Timeline for Completion: Ongoing with expected completion by July 2015

Recommendation 9:

That the director of management and operations monitor the outstanding bills of collection log every month and initiate a collection process as required by agency policy.

Concur:

Response: Beginning April 2015, the DMO will run monthly reports on the last Friday of the month of outstanding bills of collection logs. The DMO will meet with Admin Assistant to review his responsibilities in terms of monitoring BOCs and communicating to the staff who owe funds to Peace Corps. The DMO will also send an all-staff message reminding them of/outlining the policy on BOCs.

Documents to be Submitted:

- SOP for BOC logs
- All Staff email introducing SOP for BOC logs
- Examples of follow-up with staff member on an outstanding BOC – i.e. a reminder letter/email to staff person, then documentation of having closed the BOC

Status and Timeline for Completion: Ongoing with expected completion by June 2015

Recommendation 10:

That the director of programming and training and the director of management and operations strengthen the reconciliation process with respective headquarter offices to ensure grant projects are closed prior to the Volunteers' completion of service.

Concur:

Response: Post acknowledges that in the first two years after post operations were resumed in 2009, the grants management process had some shortcomings that produced some documentation gaps.

However, Post has steadily improved its management and oversight of project grant since then, including the completion and close-out of grants. This process has been immensely facilitated by the newly introduced Peace Corps Grants Online platform. Post will further strengthen its program when its Grants/MRE Coordinator begins full time in May.

Documents to be Submitted:

- G43 COS Checklist_April 2015
- Flow chart of Grants Lifecycle from Application to Completion which delineates responsible parties
- SOP defining each responsible party's responsibilities (Program Manager/Grants Manager/DMO/Admin Assistant/CD)

Status and Timeline for Completion: Ongoing with expected completion by August 2015

Recommendation 11:

That the country director ensures cash collection is only performed by the cashier.

Concur:

Response: Post will work to strengthen their existing system to ensure that cash collection is only performed by the cashier. In general, post believes that staff members are adequately informed of the proper procedures, but will send a policy reminder to all staff to ensure that the policy is well understood. Post suspects that the issue may lie with Volunteers' being unaware of the policy and the rationale behind the policy; Volunteers may simply regard staff on site visits as interchangeable or convenient couriers. To prevent future disruptions to the system, post will remind current and new Volunteers of the appropriate cash collection policy.

Documents to be Submitted:

- All-staff email reminding staff of the policy
- Message to all Volunteers and trainees stating the policy
- Flow chart of Grants Lifecycle from Application to Completion which delineates responsible parties

Status and Timeline for Completion: In process with expected completion in June 2015

Recommendation 12:

That the director of management and operations follow agency guidance and assign only one person access to BarTracks and separate the responsibilities of BarTracks database maintenance from property disposal.

Concur:

Response: In Spring of 2014, PC/Madagascar expanded its General Services team by adding a GSA. The GSA's job description includes BarTracks Management while the GSM job description notes responsibility for procurement. Post has modified BarTracks access such that the GSA is the only employee with read/write access to BarTracks. The GSM and ITS have read-only access.

Documents Submitted:

- GSA- Property Management+SupIGF (Staff SOW)
- GSM+SupIGF (Staff SOW)
- BarTracks User Rights

Status and Timeline for Completion: Completed March 2015

APPENDIX F: OIG COMMENTS

Management concurred with all 12 recommendations. In its response, management described actions it is taking, or intends to take, to address the issues that prompted each of our recommendations. We closed three recommendations (numbers 1, 2, and 4) based on a review of corrective actions and supporting documentation. The remaining nine recommendations will remain open pending confirmation from the chief compliance officer that the documentation identified in management's response has been received.

Certifying compliance and verifying effectiveness are management's responsibilities. However, when we feel it is warranted, we may conduct a follow-up review to confirm that action has been taken and to evaluate the impact.

APPENDIX G: AUDIT COMPLETION AND OIG CONTACT

AUDIT COMPLETION

This audit was conducted under the direction of Assistant Inspector General for Audit Judy Leonhardt by Auditor Renita Davis.



Assistant Inspector General for Audit
Judy Leonhardt

OIG CONTACT

If you wish to comment on the quality or usefulness of this report to help us strengthen our product, please contact the current Assistant Inspector General for Audits Judy Leonhardt at jleonhardt@peacecorps.gov or 202.692.2914.

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