




# Office of Inspector General

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**To:** Carrie Hessler-Radelet, Director  
Dick Day, Regional Director, Africa  
Daljit Bains, Chief Compliance Officer

**From:** Kathy A. Buller, Inspector General 

**Date:** January 14, 2015

**Subject:** Final Report on the Audit of Peace Corps/Cameroon  
(IG-15-01-A)

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

Management concurred with 11 recommendations. All 11 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 D, 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 Lead Auditor Hal Nanavati at 202.692.2929.

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

cc: Jacklyn Dao, White House Liaison  
Rudy Mehrbani, General Counsel  
Carlos Torres, Associate Director, Global Operations  
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Anne Hughes, Deputy Chief Compliance Officer  
Cameroon Desk



# Peace Corps Office of Inspector General

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*Peace Corps/Cameroon Volunteers Celebrate the 50<sup>th</sup> Anniversary of the Peace Corps in 2011*



*Flag of Cameroon*

## **Final Audit Report: Peace Corps/Cameroon IG-15-01-A**

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January 2015

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# EXECUTIVE SUMMARY

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## BACKGROUND

The Office of Inspector (OIG) conducted an audit of Peace Corps/Cameroon (hereafter referred to as “the post”) March 10–27, 2014.

### Staff:

U.S. direct hires: 3

Host country nationals: 2

U.S. personal services contractors (PSCs): 1

Full-time PSCs: 46

### Spending (approx.):

FY 2013 post spending: \$5.5 million

Average regional overhead: \$435,000



Map of Cameroon

## 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 director of management and operations (DMO) did not perform timely unannounced cash counts and did not perform the cash count for November 2013.
- The DMO did not properly record and track bill of collection (BOCs) in a timely manner and did not follow-up to collect outstanding BOCs.
- The country director (CD) amended a Memorandum of Understanding (MOU) with the United Nations International Children’s Emergency Fund (UNICEF) without appropriate headquarters involvement and approval.
- The DMO did not comply with the terms and conditions of the host country contributions (HCC) agreement with the government of Cameroon.
- The DMO made an unfunded commitment without obligating documents and hired a PSC without following agency contracting policy.

## RECOMMENDATIONS IN BRIEF

Our report contains 11 recommendations directed to both the post and headquarters. At the post, we recommended that the post strengthen internal controls over BOCs, perform timely unannounced cash counts, and comply with the terms and conditions of the HCC agreement, and with agency policy for accepting donation by the CD.

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## BACKGROUND

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OIG conducted the audit of the post March 10–27, 2014. We previously performed an audit of the post in 2007 and issued our report IG-07-15-A.

The first group of Volunteers arrived in 1962, and since then more than 3,470 Volunteers have served in Cameroon. At the time of our audit, 175 Volunteers were working in the following project sectors: education, agriculture, and health. The post had three U.S. direct hires, two foreign service nationals, one U.S. PSC and 46 full-time PSCs. The post's FY 2013 spending was approximately \$5.5 million. The Africa region at headquarters incurs an additional \$435,000 per overseas post.<sup>1</sup>

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.

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## AUDIT RESULTS

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### *IMPREST FUND*

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#### ***The CD and DMO did not perform timely unannounced cash counts.***

We reviewed cash counts between June 2012 and January 2014, and noted that the CD and director of operations (DMO) regularly performed cash counts during the last week of the month.

According to *The Overseas Financial Management Handbook* (OFMH) section 13.24.2, “The monthly and quarterly verifications must be unannounced and performed at different times each month, e.g., they should not be done on the last day of every month.” If the cashier can predict the timing of an “unannounced cash count,” the cashier could easily cover-up irregularities, making it more difficult for the CD and DMO to detect such irregularities. In addition, the DMO did not perform the monthly cash count for November 2013, and, consequently, there was a time lag of approximately 58 days between two cash counts. As a result, the DMO and CD did not comply with procedures for performing unannounced monthly and quarterly cash counts, which increased the risk of funds potentially being misappropriated.

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

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<sup>1</sup> The agency was unable to provide the total cost per post 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 \$11.7 million incurred by the Africa region in direct support of its 27 overseas posts in FY 2013, which is an average of \$435,000 per post.

On the day of our cash count, March 10, 2014, the cashier had several unliquidated interim advances to staff amounting to approximately \$5,500 U.S. dollar equivalent (USDE). Per OFMH section 13.18, “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.” The following advances, totaling \$4,000 USDE of the \$5,500 USDE, remained outstanding 30 days or longer:

- \$500 USDE from November 2013
- \$105 USDE from January 2014
- \$3,400 USDE for six others from February 2014.

As a result, the post did not comply with agency policy on interim advances and allowed interim advances to remain outstanding for over 30 days. By not properly enforcing the control, the Peace Corps risks the misappropriation of advanced funds.

**We recommend:**

- 1. That the country director and the director of management and operations perform random unannounced cash counts.**
- 2. That the director of management and operations enforce the policy to liquidate interim advances in timely manner.**

***BILLS OF COLLECTION***

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***The post did not issue BOCs in a timely manner.***

Overseas posts collect funds from individuals, vendors, or local governments when a reimbursement or other payment is due to the Peace Corps. Once a post identifies an amount due, the billing officer prepares a BOC in FORPost, the post’s financial system. The debtor must pay the collection officer, who records the receipt of funds in FORPost and issues a receipt. OFMH section 7.2, “Billing Process” states, “Billing Officers prepare BOCs when a reimbursement or other payment is due to Peace Corps.” OFMH section 7.2.1 further states, “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 BOC be entered in FOR Post at the moment it is identified.” We noted the following instances where the DMO did not issue BOC in a timely manner.

**Overpaid Living Allowances.** We noted nine instances where the post did not collect overpaid allowances from departed Volunteers totaling approximately \$4,000 USDE. The *Peace Corps Manual* section (MS) 221.5.9, “Volunteer Allowances” states that at the time of departure, the post must collect any overpaid allowances from the Volunteers. If direct collection is not

possible, the DMO must request collection from the Volunteer's Readjustment Allowance. The Peace Corps pays Volunteer allowances monthly. If a Volunteer terminates service prior to a scheduled completion date, the Volunteer then owes the Peace Corps overpaid allowances. The post staff did not provide explanation for not issuing these BOCs. The practice of not issuing BOCs to collect overpaid allowances from departed Volunteers could result in loss of funds and increase the risk misappropriation by post staff.

**Value Added Taxes.** Per the agency's agreement with the government of Cameroon, the post is exempt from paying Value Added Tax (VAT) and other taxes.

The Government of the Federal Republic of Cameroon will exempt from all taxes, customs duties and other charges, all equipment and supplies introduced into or acquired in the Federal Republic of Cameroon by the Government of the United States, or any contractor financed by it, for use hereunder.

The post did not file a refund request with the Cameroon tax authorities to collect VAT paid for purchases from January 2012 to December 2013 (eight quarters). The post prepared BOCs for VAT for three quarters of 2010 and one quarter of 2011 after we identified this issue during our fieldwork. Based on the VAT invoices for 2011, we estimate that the post did not file to claim a refund of approximately \$55,400 USDE (for 2012 and 2013). Per the post's financial assistant, due other higher work priorities, he has not had enough time to prepare the refund claims.

**Host Country Contributions.** According to the post's 1998 memorandum of understanding (MOU) with the Ministry of Town Planning and Housing the post receives HCC of Central Africa Franc (CFA) 25,000 (approximately \$50 USDE) for lodging each Volunteer during their tour of duty in Cameroon. The post did not issue BOCs for claims of approximately \$149,000 USDE submitted to the Ministry of Finance for HCC from January to December 31, 2013. Per the financial assistant (FA), the ministry always paid less than the amount claimed, which required the FA to void the original BOC and reissue a corrected one to match the amount received. The post should record and track HCC collections to ensure timely collection, and minimize possibilities of misappropriation. The FA created the BOCs after we identified the issue.

**UNICEF.** According to the MOU with the post, UNICEF provides funds for activities and lodging of Volunteers working on UNICEF projects. UNICEF reimbursed the post a fixed amount of lodging and travel expenses per month, based on the location of the site of the Volunteer. The post had not issued BOCs to UNICEF for the last three quarters of calendar year 2013 and the first quarter of 2014 amounting to approximately \$7,600 USDE. The FA did not retain support for the amounts invoiced to UNICEF in prior years.

Appropriate controls, including separation of duties, compliance with agency policies and procedures, and adequate oversight over the BOC process are critical to mitigate risk of loss and misappropriation of funds. Unless the post records amounts due in FORPost from the local government, NGOs, and third parties, the CD, DMO, and financial management officer (FMO) cannot be aware of amounts due and funds may be misappropriated or misused. We included \$216,000 USDE in the "Funds to be Put to Better Use" section of the report, a result of BOCs not being appropriately issued.



**We recommend:**

- 3. That the director of management and operations implement a procedure to comply with policy and issue bills of collection when amounts are due.**

***The post did not monitor outstanding BOCs.***

We noted 23 uncollected BOCs amounting to approximately \$33,000 USDE. According to OFMH section 7.8, the cashier supervisors must conduct monthly reconciliations of collections, just before or after the unannounced imprest verification. The review should confirm that the cashier has properly recorded the collections and that the billing officer followed up to collect outstanding BOCs.

We noted that a BOC for approximately \$30,000 USDE from March 2012 for HCC remained uncollected. However, the post collected BOCs for HCC issued after March 2012. The DMO did not provide evidence that the post followed up with the ministry to collect the BOC or obtain an explanation for the delay. Another BOC for \$50 USDE from January 2011 was outstanding for a staff member's personal use of a post vehicle. However, the staff member had since left the agency and the DMO did not initiate steps to write-off this debt. A third BOC for \$950 USDE issued in February 2013 to the current telecom vendor also remained outstanding. The FA did not know how to deduct erroneous duplicate payments against subsequent invoices and the FA or the DMO did not request help from OGAP.

According to the deputy chief financial officer at headquarters, the FMO in OGAP is required to review voided BOCs and follow-up on outstanding BOCs. Per the director of OGAP, there is no record that the FMO obtained explanations for voided BOCs and/or followed-up on outstanding BOCs from the post's DMO. If OCFO fails to monitor uncollected and voided BOCs, the monitoring controls become ineffective for detecting and preventing misuse of funds. We have already made a recommendation for OGAP to implement this control in our recent report on PC/Gambia. We included the \$31,000 USDE in the "Funds to be Put to Better Use" section of the report.

**We recommend:**

- 4. That the director of management and operations follow-up on and collect all outstanding bills of collections after 30 days.**

***HIRING OF PSCS***

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***The DMO made an unfunded commitment without obligating documents and hired a PSC without following agency contracting policy.***

During a pre-audit discussion, the Africa Region's chief administrative officer at headquarters informed us that in October 2013, the post hired a PSC without complying with agency

contracting policy. During the overseas business specialist's visit to the post in January 2014, he noted this non-compliance and initiated action to rectify the situation.

According to the DMO, the director of programming and training (DPT) position at the post, which is usually a United States direct hire (USDH) position, was vacant from July to October 2013. In October 2013, the post hired a qualified returned Peace Corps Volunteer (RPCV) who was living in Cameroon to fill the position instead of a USDH. The post hired the RPCV as a programming and training adviser PSC.

However, the CD and the DMO determined that the post needed to hire the RPCV quickly due to the complexity of the post operations and the security situation in certain parts of Cameroon. As a result, the post did not follow normal contracting procedures or award the contract before the PSC commenced services on October 21, 2013. Instead, the contracting officer decided to wait for an already planned visit to headquarters in mid-January 2014 to seek guidance regarding the PSC contract ratification. In addition, the DMO did not submit the correct supporting documents to allow the Office of Acquisitions and Contract Management (OACM) to move forward with the ratification in a timely manner.

According to the overseas business specialist, OACM relies on the ability of the contracting officers at the post to implement the necessary internal controls to prevent unauthorized procurement. The DMO, contracting officer, and the CD did not provide any explanation for overlooking the contracting procedure. As a result, the DMO and CD did not follow normal contracting procedures and allowed the RPCV to perform duties from October 21, 2013 to March 22, 2014 without signing a contract. The post thereby made an unfunded commitment of approximately \$35,000 USDE without adequate obligating documents. Creating an unfunded liability puts the post at risk of exceeding its budget authority.

The DMO submitted a request to ratify the PSC contract in March 2014, approximately four months after the PSC commenced working at the post. OACM then retroactively ratified the PSC contract. Lack of compliance with OACM guidelines could result in the contracting officer's misusing their authority and could expose the agency to fraud and misappropriation of funds.

**We recommend:**

- 5. That the country director issue instructions to contracting officers to comply with hiring and contracting policies.**

## *HOST COUNTRY CONTRIBUTIONS*

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### ***The post did not comply with the HCC agreement.***

As noted above, the ministry pays lodging allowance to the post of approximately \$50 USDE per month for each Volunteer. The post prepared the claim for HCC in the first quarter of each calendar year based on its estimated number of Volunteers expected to serve in Cameroon. The FA prepared a spreadsheet with the actual number of Volunteers in service in January of the current year with an estimate of the number of Volunteers for the remaining 11 months based on historic budgetary factors.

Per the 1998 agreement with the Ministry of Town Planning and Housing (Ministry), the post received approximately \$50 USDE per month to pay for Volunteers' lodging. However, by February of each year, the post was required to report to the Ministry the exact number of Volunteers working in Cameroon during the prior year, inflated by 10 percent. The post was responsible for the administration of the rent moneys received and report to Ministry at each year-end a detailed accounting of all expenses for Volunteer lodging and use any balance for the lodging allowance for the following year.

Per the DMO, the post never reconciled the amount received from the Ministry for Volunteer lodging with the number of Volunteers who actually worked in Cameroon to determine unused funds per the agreement.

As a result, the post did not comply with the requirements of the agreement and may have collected rent for more Volunteers than actually worked in Cameroon. The CD agreed to initiate such reconciliation.

### **We recommend:**

- 6. That the director of management and operations implement a procedure to monitor and reconcile the host country contribution with the Volunteer rent paid per the agreement.**

## *AMENDMENT OF UNICEF PARTNERSHIP AGREEMENT*

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### ***The CD amended the UNICEF partnership agreement without appropriate headquarters involvement and approval and did not provide adequate oversight or management of funds.***

In December 2011, the post received a donation of approximately \$15,000 USDE from UNICEF. Per the financial assistant, UNICEF deposited the funds directly in the U.S. Disbursement (USDO) account. The post did not know the purpose of the funds, but the CD and program manager contacted UNICEF and determined that the funds were to support "education Volunteers." Because the existing partnership with UNICEF did not address support to education volunteers, the post proceeded to amend the UNICEF agreement. The CD signed an addendum to modify the existing MOU with UNICEF in April 2012 without communicating with

headquarters offices, and disbursed the amounts to support an additional Volunteer and additional Volunteer projects in the education sector. OIG found no documentation authorizing the CD to modify the MOU with UNICEF.

In addition, the post provided funds for various UNICEF projects without requiring the Volunteers to prepare project proposals, budgets, liability forms, and other documents before disbursing the funds. The program manager in charge of this process and the DMO did not monitor or provide adequate oversight of these funds. For example, the DMO did not monitor the funds disbursed for Volunteer projects, accurately communicate the status of funds with UNICEF, and ensure that project completion reports included adequate supporting documentation. The program manager was performing grant coordinator duties by tracking and approving funds for projects as well as reviewing project completion reports, violating separation of duties requirements. Per OFMH 66.6.9, the post must attach a copy of the approved Project Agreement form to all vouchers, regardless of payee, and file the Consent and Liability form (signed by the recipient of funds) at Post. The staff handbook for small grants prescribes the monitoring responsibilities of the FA/DMO.

Without the logical checks provided by adequate duty separation, the program manager communicated erroneous funds status information to UNICEF. As a result, the post did not comply with agency policies and failed to provide proper oversight over disbursement and tracking of funds from UNICEF, exposing the Peace Corps to potential misuse of funds.

**We recommend:**

- 7. That the country director ensure compliance at the post with Peace Corps requirements regarding disbursement of funds under the MOU and coordination, review, and approval in managing the strategic partnership.**
- 8. That the director of management and operations develop a proper tracking and reporting process for all funds received from United Nations International Children's Education Fund.**

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***MANAGEMENT OF GRANT FUNDS***

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***The post did not separate duties for the management of grant projects, and the grant coordinator accepted funds directly from Volunteers.***

The post manages funding for Volunteer grant projects, which benefit their communities. The Volunteers follow established procedure to obtain funds and the grant coordinator monitors and tracks the progress of projects. Before Volunteers complete their service, they are required to provide a completion report with supporting documents to the grant coordinator and refund any unused amount to the post cashier.

According to MS 777, "Billing and Collection Procedures, Debts and Claims", "...If another office or employee [besides the cashier] receives a remittance it should be immediately delivered

to the collection officer [and] the collection officer will issue a separate receipt for each collection received.” Per OFMH section 13.1, “Only a duly designated and authorized Principal Class B Cashier may operate an imprest fund. . . . The cash boxes and other accountable items must be kept in a US government approved safe.”

In September 2012, a Volunteer terminated service prior to completing an assigned grant project. The Volunteer transferred the responsibility of the project to another Volunteer and prepared a project completion report to indicate a sum of approximately \$1,100 USDE in unused funds. The other Volunteer assigned to the project never performed any work to complete it. The grant coordinator provided the funds to the cashier in March 2014, approximately 18 months later.

In another instance, in November 2013, the grant coordinator inappropriately received funds from a Volunteer for “safe keeping” (\$400 USDE). The Volunteer later completed the project report in February 2014, and the grant coordinator provided the \$400 USDE to the cashier in March 2014.

The grant coordinator, instead of the cashier, routinely collected and held cash without issuing receipt. Allowing the grant coordinator to accept and hold cash, especially without recording a BOC, or issuing a receipt, can easily allow theft and/or misappropriation to occur. The DMO and CD agreed to discontinue this practice immediately.

According to the Government Accountability Office (GAO)’s Internal Control Management and Evaluation Tool, an individual should not control all key aspects of any financial transaction. The agency should ensure effective checks and balances exist regarding the authorization, approval, processing, recording, payment, and receipt of funds or related assets.

The grant coordinator managed most of the Volunteers’ Small Project Assistance grant projects activities, including selecting projects, tracking status, reviewing completion reports with supporting documents, and informing the billing officer of any balance due to issue a BOC. In most instances, the billing officer issued the BOC only after the grant coordinator collected unused funds from the Volunteer.

This concentration of duties in one staff member was not in keeping with GAO principles of internal control and exposed the agency to unnecessary risks. The grant coordinator was waiting to obtain the completion report with receipts from Volunteers before requesting the FA prepare the BOC. Instead, the grant coordinator retained the funds when they should have been immediately returned to the cashier and maintained in the post safe.

**We recommend:**

- 9. That the director of management and operations instruct the grant coordinator to discontinue the practice of collecting cash from Volunteers.**
- 10. That the director of management and operations ensure that adequate cash management separation of duties is established and maintained.**

*The post did not monitor International Cooperative Administrative Support Services (ICASS) invoices and made payments to the U.S. Embassy for unused services.*

The U.S. government shares the cost of common administrative support at its diplomatic and consular posts overseas via ICASS system. For the Peace Corps, services to American and locally hired staff are included under ICASS, however, the services provided to Volunteers are not part of ICASS.

The U.S. Embassy charged the post \$34,000 under its FY 2014 ICASS agreement for vehicle maintenance. Per the DMO and general services manager, the post never sent the Peace Corps vehicle fleet to the embassy for maintenance. The DMO did not note the improper ICASS charges and initiate action to remove the vehicle maintenance charges from the ICASS invoice. Monitoring of ICASS invoices is important to prevent overpayment of services.

After we identified this error, the CD requested the embassy remove this charge from their invoices. The post's estimated savings appears in the "Funds to be Put to Better Use" section of the report.

**We recommend:**

- 11. That the country director and the director of management and operations routinely analyze all charges on the International Cooperative Administrative Support Services agreement and request that the U.S. Embassy's financial management officer remove unused services from the invoice.**

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## QUESTIONED COSTS AND FUNDS TO BE PUT TO BETTER USE

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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.

Recommendation number	Description	Amount
3	That the director of management and operations implement a procedure to comply with policy and issue bills of collection when amounts are due.	\$216,000
4	That the director of management and operations follow-up on and collect all outstanding bills of collections after 30 days	\$31,000
11	That the country director and the director of management and operations analyze all charges on the International Cooperative Administrative Support Services agreement and request that the U.S. Embassy's financial management officer remove unused services from the invoice.	\$34,000

The Inspector General Act of 1978, as amended, defines funds to be put to better use and questioned costs

- “Funds to be put to better use” are funds that could be used more efficiently if management took actions to implement and complete the recommendation.
- “Questioned costs” are 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.

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## LIST OF RECOMMENDATIONS

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**We recommend:**

1. That the country director and the director of management and operations perform random unannounced cash counts.
2. That the director of management and operations enforce the policy to liquidate interim advances in timely manner.
3. That the director of management and operations implement a procedure to comply with policy and issue bills of collection when amounts are due.
4. That the director of management and operations follow-up on and collect all outstanding bills of collections after 30 days.
5. That the country director issue instructions to contracting officers to comply with hiring and contracting policies.
6. That the director of management and operations implement a procedure to monitor and reconcile the host country contribution with the Volunteer rent paid per the agreement.
7. That the country director ensure compliance at the post with Peace Corps requirements regarding disbursement of funds under the MOU and coordination, review, and approval in managing the strategic partnership.
8. That the director of management and operations develop a proper tracking and reporting process for all funds received from United Nations International Children's Education Fund.
9. That the director of management and operations instruct the grant coordinator to discontinue the practice of collecting cash from Volunteers.
10. That the director of management and operations ensure that adequate cash management separation of duties is established and maintained.
11. That the country director and the director of management and operations routinely analyze all charges on the International Cooperative Administrative Support Services agreement and request that the U.S. Embassy's financial management officer remove unused services from the invoice.



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## APPENDIX A: OBJECTIVE, SCOPE, AND METHODOLOGY

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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 covered fiscal years 2010, 2011, 2012, and 2013. While at the post, we interviewed key staff including the CD, DMO, staff responsible for administrative support, and the lead Peace Corps medical officer. We communicated issues and areas of improvement to senior staff at post 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:

- BOCs
- Contracts and Leases
- Cash and Non-cash Payments
- Imprest Fund
- Credit Card Transactions
- Information Technology General Controls
- Medical Supplies
- Personal Property and Vehicles
- Personal Services Contracts
- Volunteer Payments

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 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: Financial Accounting Standards Advisory Board's Statement on Federal Accounting Standards, the Peace Corps Manual, the Overseas Financial Management Handbook, Peace Corps Overseas Contracting Handbook, Peace Corps Personal Property Management Handbook, and other Peace Corps policies and initiatives. Throughout the audit, auditors were aware of the possibility or existence of fraud, waste, or misuse significant to the audit objectives and conducted procedures designed to obtain reasonable assurance of detecting any such fraud as deemed appropriate.

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## APPENDIX B: LIST OF ACRONYMS

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BOC	Bill of Collection
CD	Country Director
CFA	Central Africa Franc
DMO	Director of Management and Operations
FA	Financial Assistant
FMO	Financial Management Officer
FY	Fiscal Year
GAO	Government Accountability Office
HCC	Host Country Contribution
ICASS	International Cooperative Administrative Support Services
MOU	Memorandum of Understanding
NGO	Non-governmental Organization
OACM	Office of Acquisitions and Contract Management
OFMH	Overseas Financial Management Handbook
OGAP	Office of Global Accounts Payable
OIG	Office of Inspector General
PSC	Personal Services Contractor
UNICEF	United Nations International Children's Education Fund
USDE	United States Dollar Equivalent
USDH	United States Direct Hire
VAT	Value Added Tax

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## APPENDIX C: AGENCY RESPONSE TO THE PRELIMINARY REPORT

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Since 1961.

### MEMORANDUM

**To:** Kathy Buller, Inspector General

**From:** Dick Day, Africa Regional Director *(for)*  
Mark Orlic, Cameroon Country Director

**Date:** Monday, December 22, 2014

**CC:** Carrie Hessler-Radelet, Director  
Laura Chambers, Chief of Staff  
Joaquin Ferrao, Deputy Inspector General  
Carolos Torres, Associate Director, Global Operations  
Carl Swartz, Chief of Operations, Africa Region  
Lori Wallace, Cameroon Deputy Director of Management and Operations  
Christina Stegura, Cameroon Desk Officer  
Judy Leonhardt, Assistant Inspector General  
Daljit K. Bains, Chief Compliance Officer

**Subject:** Agency Response to the Preliminary Report of Peace Corps/Cameroon (Project No. 14-AUD-02), September 2014

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Enclosed please find the agency's response to the recommendations made by the Inspector General for Peace Corps/Cameroon, outlined in the Preliminary Report sent to the Agency on September 24, 2014.

The Region concurs with 11 recommendations provided by the OIG in its Preliminary Audit Report: Peace Corps/Cameroon. Post has addressed and provided supporting documentation for 11 of the 11 recommendations 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 and the director of management and operations perform random unannounced cash counts.**

**Concur:**

**Response:** Peace Corps Cameroon’s Country Director and Deputy Director of Management and Operations (DDMO) are now adhering to Peace Corps Overseas Financial Management Handbook (OFMH) manual section 13.0 Cashiering and Imprest Management by conducting random, unannounced monthly cash counts. The DDMO reviewed/gave the Cashier Helpful Hints document to the CD when he first arrived at post (late February 2014) to educate him on his responsibility to conduct quarterly cash counts. The document continues to serve both the CD/DDMO as a quick guide to overall Cashier operations. See supporting documentation demonstrating that Peace Corps Cameroon is adhering to Recommendation 1 according to OFMH policy and procedures.

**Documents Submitted:**

- **Cashier Reconciliation Statements for April, May, June, July**
- **Cashier Helpful Hints**

**Status and Timeline for Completion: Completed April 2014**

**Recommendation 2**

**That the director of management and operations enforce the policy to liquidate interim advances in timely manner.**

**Concur:**

**Response:** Peace Corps Cameroon’s DDMO is now compliant with Peace Corps’ OFMH manual section 13.0 Cashiering and Imprest Management/13.18.2 Interim Advances by sending regular email reminders to staff about this policy. Cashier/DDMO follow up with staff on any advances that have not been liquidated within three business days for immediate resolution. See supporting documentation demonstrating that Peace Corps Cameroon is adhering to recommendation 2 according to OFMH policy and procedures.

**Documents Submitted:**

- Entered Cleared Advances
- Email from DDMO enforcing Interim Advance Policy
- Email Liquidation of Advances\_2014.05.16
- Email Liquidation of Advances\_2014.01.28
- Email Liquidation of Advances\_2014.09.22

**Documents to be Submitted:**

- Cleared Advances in three days documentation

**Status and Timeline for Completion: January 2015**

### **Recommendation 3**

**That the director of management and operations implement a procedure to comply with policy and issue bills of collection when amounts are due.**

#### **Concur:**

**Response:** Peace Corps Cameroon's DDMO and Financial Specialist (FS) now adhere to Peace Corps OFMH Manual Section 7.2 and 7.2.1 Billing Process by immediately entering a Bill of Collections (BOC) into FOR Post as soon as it is known that Peace Corps Cameroon should anticipate receiving funds from an individual, a vendor, or a local government even if the amount of funds is unknown (for example, HCC, VAT, Volunteers Overpaid Living Allowances and MOU). See supporting documentation demonstrating that Peace Corps Cameroon is adhering to Recommendation 3 according to the OFMH.

#### **Documents Submitted:**

- Bill of Collections Log
- Staff Handbook which outlines the BOC process
- Process for clearing outstanding BOCs email

**Status and Timeline for Completion: Completed November 2014**

### **Recommendation 4**

**That the director of management and operations follow-up on and collect all outstanding bills of collections after 30 days.**

#### **Concur:**

**Response:** In accordance with OFMH section 7.0 Billings, Collections and Deposits, Peace Corps Cameroon's DDMO/Cashier Supervisor now reconcile collections before or after the monthly, unannounced, imprest verification/cash counts to ensure the FS has properly recorded the BOC so the Cashier/Collections Officer can collect the funds from the vendor and issue a General Receipt. Post is following up with HCC/Ministry to collect BOC funds or to explain any delays in receiving the funds by sending the Ministry a letter on a quarterly basis asking for the funds to be paid in a timely manner according to the Ministry and U.S. Peace Corps Cameroon's agreement. See supporting documentation demonstrating that Peace Corps Cameroon is adhering to Recommendation 4 according to the OFMH section 7.0.

#### **Documents Submitted:**

- Bill of Collections Log
- Staff Handbook which outlines the BOC process
- Process for clearing outstanding BOCs email
- Overseas Post for BOC\_HCC

**Status and Timeline for Completion: Completed November 2014**

### **Recommendation 5**

**That the country director issue instructions to contracting officers to comply with hiring and contracting policies.**

#### **Concur:**

**Response:** In April 2014, Peace Corps Cameroon's Country Director held a meeting with Peace Corps Cameroon's Contracting Officers (DDMO and FS) instructing compliance with all OACM hiring and contracting policies. The DDMO and FS are now adhering to OACM's policies and procedures as well as those found in the Contracting Handbook by ensuring funds are available in post's budget to obligate/commit a total contract amount (for PSCs, USPSCs, service contractors, etc.). Also, the Contracting Officer is following procedure by signing the contract prior to any work/services beginning reflecting the contract's period-of-performance dates. See supporting documentation demonstrating that Peace Corps Cameroon is adhering to Recommendation 5 according to OACM's policy and procedures.

#### **Documents Submitted:**

- ACM Memo to PCCameroon Concerning PSC Contract
- CD Memo to DDMO and FA Concerning Compliance with OACM Policies
- Purchase Order for PSC Contract

**Status and Timeline for Completion: Completed September 2014**

### **Recommendation 6**

**That the director of management and operations implement a procedure to monitor and reconcile the host country contribution with the Volunteer rent paid per the agreement.**

#### **Concur:**

**Response:** At the beginning of every annual year, Peace Corps Cameroon sends a memo to the Ministry with the exact number of Peace Corps Volunteers who should receive Ministry/host country contribution (HCC) funded housing allowance for that year. In September and moving forward on a quarterly basis, Post will send the Ministry a follow up letter from the Country Director that states the amount the Ministry should pay Peace Corps and the exact billing period. Post anticipates that by doing this process the Volunteer housing allowance amount Peace Corps receives from the Ministry will reconcile with the number of Volunteers who are actually on the ground and working in Cameroon. Post is in the process of reconciling past HCCs from the Ministry to ensure that PC/Cameroon does not owe the Government of Cameroon based on actual numbers of Volunteers who served. See supporting documentation demonstrating Peace Corps Cameroon is adhering to Recommendation 6.

#### **Documents Submitted:**

- Overseas Post for Bill of Collections
- HCC BOC Reconciliation Email
- HCC BOC FY15 Q1

**Documents to be Submitted:**

- Reconciliation of past HCC with Actual Volunteer Numbers

**Status and Timeline for Completion: February 2015**

**Recommendation 7**

**That the country director ensure compliance at the post with Peace Corps requirements regarding disbursements of funds under the MOU and coordination, review, and approval in managing the strategic partnership.**

**Concur:**

**Response:** PC/Cameroon understands the importance of following guidelines for this Memorandum of Understanding (MOU). In 2013, funds were used for project activities, but that practice is no longer in place. Now funds are only used for Volunteer housing and transportation to official UN activities. MOU funds are not dispersed to the Volunteer; the Volunteer receives these allowances via the Peace Corps Application Volunteer In Country Allowances (VICA) to support housing and official travel costs. See supporting documentation demonstrating that PC/Cameroon is following these procedures.

In order to follow MS 103 (referring specifically to Procedures for in-country funded agreements, Section IV Agreements regarding volunteer placement and then Subsection C, placement with an organization), PC/Cameroon will consult with GC regarding the most recent MOU to ensure that proper approval is granted now and for all future MOUs.

**Documents Submitted**

- UNICEF Payment Advice Deposit
- VIDA\_Unicef-Funded YD Vol Laura Pearson
- Bill of Collections Log and VICA Payment Detail
- Peace Corps UNICEF MOU email with GC Comments

**Documents to be Submitted**

- GC approval of current or revised MOU
- Amended PC/Cameroon UNICEF MOU after consultation with GC

**Status and Timeline for Completion: March 2015**

**Recommendation 8**

**That the director of management and operations develop a proper tracking and reporting process for all funds received from United Nations International Children's Education Fund.**

**Concur:**

**Response:** In light of the OIG visit, Peace Corps Cameroon has clarified its process for handling and tracking UNICEF funds. Any funds Peace Corps Cameroon anticipates receiving from UNICEF for Education/Youth Development Volunteer support is first

processed as a Bill of Collection (BOC). Once UNICEF funds are deposited into post's USDO account Peace Corps Cashier/Collections Officer will issue UNICEF a General Receipt. The Volunteer who is being supported by UNICEF funds will receive their support funds via EFT through their VICA monthly living allowance into their local bank account. This process is transparent and clearly demonstrates how the funds are transferred from UNICEF to Peace Corps to the Volunteer to fund their official travel and housing allowances as outlined in the MOU. FOR Post Bill of Collections log and the Volunteer's Payment Detail documents are kept on file and used by administrative staff for proper tracking and reporting documents. See supporting documentation demonstrating Peace Corps Cameroon is adhering to recommendation 8.

**Documents Submitted:**

- VIDA\_UNICEF-Funded YD Vol Laura Pearson
- Bill of Collections Log and VICA Payment Detail
- PC Cameroon\_UNICEF MOU\_2014.09.10
- UNICEF Payment Advice Deposit

**Status and Timeline for Completion: Completed June 2014**

**Recommendation 9**

**That the director of management and operations instruct the grant coordinator to discontinue the practice of collecting cash from Volunteers.**

**Concur:**

**Response:** In September 2014, Peace Corps Cameroon's DDMO instructed the grant's manager to discontinue the practice of collecting money from Volunteers. Now Volunteers who received a small grant and have grant money left over after conducting their grant funded activity must submit all grant receipts to the Cashier/Collections Officer. Grant receipts are reviewed by the Cashier/Collections Officer and Volunteer to determine if the receipts coincide with the total grant amount. Any remaining funds that are not accounted for with a receipt must be returned to the agency. If a balance is remaining, the Cashier/Collections Officer will process a Bill of Collections (BOC) to the Volunteer. Once the Volunteer submits the remaining grant money to Cashier/Collections Officer a General Receipt is given to the Volunteer. No other Peace Corps Cameroon staff accepts grant money from a Volunteer except the Cashier/Collections Officer who is authorized to handle appropriated funds. To adhere to the Government Accountability Office (GAO)'s Internal Control Management and Evaluation Tool and ensure effective checks and balances exist in this process, the Grants Coordinator, DDMO and CD sign the Peace Corps Small Grant Completion Report document demonstrating each staff's review/approval that the Volunteer has closed his/her grant according to policy. See supporting documentation demonstrating Peace Corps Cameroon is adhering to recommendation 9 according to Peace Corps manual section 777; Billing and Collection Procedures, Debts and Claims.



**Documents Submitted:**

- SPA Email Update\_2014.08.16
- DMO Email to SPA Coordinator
- DMO Memo to SPA Coordinator
- Small Grants Project Step by Step Example

**Status and Timeline for Completion: Completed November 2014**

**Recommendation 10**

**That the director of management and operations ensure that adequate cash management separation of duties is established and maintained.**

**Concur:**

**Response:** Peace Corps Cameroon DDMO now ensures post is adhering to the GAO's Internal Control Management and Evaluation Tool to ensure effective checks and balances exist regarding the authorization, approval, processing, recording, payment and receipt of funds and related assets. See supporting documentation demonstrating Peace Corps Cameroon is adhering to recommendation 10.

**Documents Submitted:**

- Small Grants Project Step by Step Example
- Description of grants management process

**Status and Timeline for Completion: Completed October 2014**

**Recommendation 11**

**That the country director and the director of management and operations routinely analyze all charges on the International Cooperative Administrative Support Services agreement and request that the U.S. Embassy's financial management officer remove unused services from the invoice.**

**Concur:**

**Response:** Peace Corps Cameroon's CD (ICASS Council Member) and DDMO (ICASS Budget Committee) are now routinely analyzing all ICASS charges as well as meeting with post's ICASS Council (8 scheduled meetings annually) to discuss initial budget, budget ratification, workload count modifications policy review, annual assessment of ICASS services, final budget discussed, approved and ratified and finally workload counts and time allocation reviewed and approved. See supporting documentation demonstrating Peace Corps Cameroon is adhering to recommendation 11.

**Documents Submitted:**

- ICASS Vehicle Maintenance Email
- ICASS Initial Workload Summary 2015
- Cost Center Detail by Agency

- ICASS Deadline Email
- ICASS Withdrawal Notification

**Status and Timeline for Completion: Completed September 2014**

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## APPENDIX D: OIG COMMENTS

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Management concurred with all 11 recommendations. All 11 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 region or post has taken these actions, or that we have reviewed their effect. 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.

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## **APPENDIX E: CRITERIA USED TO SUPPORT ISSUES IN THE REPORT**

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### **Federal Requirements**

#### STANDARDS FOR INTERNAL CONTROL IN THE FEDERAL GOVERNMENT

The Government Accountability Office (GAO)'s Internal Control Management and Evaluation Tool states

Key duties and responsibilities are divided or segregated among different people to reduce the risk of error, waste, or fraud.

No one individual is allowed to control all key aspects of a transaction or event, and the responsibilities and duties involving transactions and events are separated among different employees with respect to authorization, approval, processing and recording, making payments or receiving funds, review and auditing, and the custodial functions and handling of related assets. Duties are assigned systematically to a number of individuals to ensure that effective checks and balances exist. Where feasible, no one individual is allowed to work alone with cash, negotiable securities, or other highly venerable assets.

### **Peace Corps Requirements**

#### OVERSEAS FINANCIAL MANAGEMENT HANDBOOK

Section 13.18.2, "Interim Advances" states

Peace Corps Trainees, Volunteers, or staff may receive an interim advance to make a cash purchase when it is more economical or expeditious than making the payment by U. S. Government check or EFT. PSCs who receive Interim Advances are acting as Occasional Money Holders, see OFMH 13.18.3.

This interim cash advance must be supported by a copy of the authorized purchase document, and liquidated (accounted for) within three (3) working days. The recipient of the funds is personally accountable for the funds until they are accounted for (with receipts or funds are returned).

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. Unused cash must be returned to the cashier, with the receipts documenting the purchase. The cashier will then mark the interim receipt "Void" and return it to the person who received the advance. The receipts and the authorized purchase document are processed as a regular cashier disbursement.

#### Liquidation of Interim Advances

Cash advances, except travel advances, are "liquidated" when the individual who received the advance from the cashier returns one of the following to the cashier:

- The entire amount (originally advanced) in cash;
- The entire amount in valid receipts; or
- The entire amount as a combination of cash and receipts.

Interim advances, which are temporary advances, are advanced on Post's interim advance form. Advance forms are accountable documents and are part of the Cashier's accountability. The Cashier must safeguard interim advances as they document the status of the imprest fund.

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 7.2 "The Billing Process" states

Billing Officers prepare Bills of Collection (BOCs) when a reimbursement or other payment is due to Peace Corps. Common reasons include reimbursement to Peace Corps for a debt, reimbursement for personal phone calls or personal use of vehicles, host country contributions (see 7.6.5, below), or proceeds of sales (see 7.6.3, below).

### Section 7.2.2, "Bill of Collection Review" states

Monthly, the Cashier Supervisor or Cashier Verifying Officer must: (just before or after the Imprest Verification)

1. Review open BOCs and check for follow-up paperwork, if appropriate per rules below.
2. Review BOCs voided in the last 60 days. See 7.2.3 for more information on how to review.  
To identify voids: Open the FOR Post View & Search tab. Set "Transaction Date -From" to 60 days back. In the "Event Description" field, enter *\*Cashier Void\** (including asterisks).
3. Spot-check closed Billing files for complete paperwork.

As needed, the Billing Officer must:

- Coordinate with the Cashier (collections officer) to receive and file:
  - Copies of the General Receipt
  - Cashier Voids
- Review the FOR Post "Outstanding Collections" report when clearing staff whose contracts are terminating or when they are departing Post for another assignment
- Review the FOR Post "Outstanding Collections" report at the end of service for Volunteers

Note: 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:

1. Reconcile the BOC Log (from FOR Post) with the Billing Files.
  - Review outstanding BOCs in the FP BOC Log and compare to the Billing Files.
  - Review outstanding BOCs in the Billing Files and compare to the FP BOC Log.
  - Follow-up with the Cashier Supervisor if any discrepancies are found.
2. 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. Attach a copy of the original Bill of

Collection to the letter and issue to the debtor. Attach a copy of the letter to the file copy of the Bill of Collection.

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- 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. Attach a copy of the original Bill of Collection to the letter and issue to the debtor. Attach a copy of the letter to the file copy of the Bill of Collection.
- 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. Include any additional information that would be helpful in understanding the debt or circumstances. Send to the GAP FMO.
  - Attach a copy of the Accounts Receivable Referral Coversheet to the Post file-copy of the Bill of Collection.
  - The FMO will review. If the FMO concurs with the referral to HQ, the FMO forwards to the Claims Officer in CFO/AFR. The Claims Officer will accept or reject the claim and notify the FMO, who will notify Post.
  - If HQ accepts the debt, the DMO will instruct the Cashier to void the Bill of Collection in FOR Post. The cashier will enter the reason as “Referral to HQ Claims Officer” and also record the date of the confirmation email and the name of the FMO and Claims Officer. Attach the email from the FMO to the BOC file.
  - If HQ does not accept the debt, it will be referred back to Post and the FMO will provide guidance on Post action.

Note 1: HCC and VAT Bills of Collection often cannot be collected on the schedule listed above. For these types of collections, Posts should review at least quarterly and, after the debt has existed for 2 years, work with their FMO (using the process in “After 90 Days”, above). See 7.6, below, for additional information.

Note 2: At any point after a BOC has been outstanding for more than 30 days, Post may discuss the bill, along with all supporting documentation, with their FMO. This should be done in instances when to do so is in the best interest of the Peace Corps. For example, if the debtor is no longer at Post and is a US citizen, the debt should be discussed with the GAP FMO. However, if the debtor is a host country national, the Post is in a better position to collect the debt and should continue collection efforts, through 90 days.

## THE PEACE CORPS MANUAL

*The Peace Corps Manual* section (MS) 221.5.9, “Overpayments at End of Service” states

At the time of a Volunteer's departure from post, any overpayments of in-country Volunteer allowances must be collected directly from the Volunteer or from the Volunteer's in-country bank account. Overpayments should be recovered by the Collections Officer at the post, who must issue a receipt upon payment.

If direct collection is not possible, the Administrative Officer must request collection from the Volunteer's Readjustment Allowance. (See MS 223 and MS 284, Early Termination of Service).

Authorization from the Volunteer to collect from the Readjustment Allowance must be obtained on a signed Peace Corps Volunteer Certificate of Non-Indebtedness and Accountability for Property Form No. PC-477. The signed PC-477 form must be kept on file at post.

If the Volunteer is separated outside of the assigned country for medical reasons, the Office of Health Services must obtain a signed PC-477 form. The signed PC-477 form must be sent to Volunteer and PSC Financial Services (CFO/VPS).

Collections that cannot be made from the Volunteer at post or from the Readjustment Allowance will be pursued using the claims procedures set out in MS 777, Billing and Collection Procedures, Debts, and Claims.

## MS 721, “Gifts and Contributions to the Peace Corps” states

5.3.(e) A CD is authorized to accept or reject on behalf of Peace Corps any offer of gifts of money or intangible personal property, not in excess of \$5,000 in value;

(f) The Director of the Office of Intergovernmental Affairs and Global Partnerships is authorized to accept, on behalf of the Peace Corps, a gift of money provided that (i) it is made pursuant to a strategic partnership entered into under MS 103 Strategic Partnerships and the implementing Procedures for Global, Regional, and Domestic Partnerships; and (ii) prior to receipt of the gift, the Director of the Office of Intergovernmental Affairs and Global Partnerships provides written notification to the Director, the Chief Financial Officer and the Director of Gifts and Grants Management about the details of the proposed gift.

5.5 The Peace Corps shall not accept custody of a gift between the time it is offered and the time it is accepted unless prior written clearance is obtained from OGC. If temporary custody is authorized by the OGC and approved by a person authorized to accept or reject the gift, the donor will be informed that the Peace Corps cannot assume responsibility for any loss of or damage to the property before it is accepted by an authorized person.

## Other Guidance

### THE POST’S 1998 AGREEMENT WITH THE MINISTRY OF TOWN PLANNING AND HOUSING

#### The Agreement states

The Ministry of Town Planning and Housing agrees to pay a monthly allotment of FCFA 25,000 (TWENTY FIVE THOUSANDS FRANCS CFA) for lodging of each Peace Corps volunteer during his/her tour of duty in the Republic of Cameroon. Because the number of Peace Corps volunteers working in Cameroon fluctuates, the Peace Corps will communicate at the latest the 15 February of each year, to the Ministry of Town Planning and Housing, the exact number of volunteers working in Cameroon during the past budget year, inflated by 10%.

The United States Peace Corps is charged with the responsibility for the administration of the rent moneys allocated to the volunteers and is required to report to the Ministry of Town Planning and Housing at the end of each budget year by a detailed accounting of all expenses incurred in the renting and furnishing of volunteer lodgings. The funds not used will be automatically forwarded to the following budget year.

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## APPENDIX F: AUDIT COMPLETION AND OIG CONTACT

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### AUDIT COMPLETION

This audit was conducted under the direction of former Assistant Inspector General for Audit Bradley Grubb by Lead Auditor Hal Nanavati. Additional support was provided by Assistant Inspector General for Audit Judy Leonhardt.



Judy Leonhardt  
Assistant Inspector General for Audit

### OIG CONTACT

If you wish to comment on the quality or usefulness of this report to help us strengthen our product, please contact Assistant Inspector General for Audit Judy Leonhardt at [jleonhardt@peacecorps.gov](mailto:jleonhardt@peacecorps.gov) or 202.692.2914.



# Help Promote the Integrity, Efficiency, and Effectiveness of the Peace Corps

Anyone knowing of wasteful practices, abuse, mismanagement, fraud, or unlawful activity involving Peace Corps programs or personnel should contact the Office of Inspector General. Reports or complaints can also be made anonymously.

## Contact OIG

### Reporting Hotline:

U.S./International: 202.692.2915

Toll-Free (U.S. only): 800.233.5874

Email: [OIG@peacecorps.gov](mailto:OIG@peacecorps.gov)

Online Reporting Tool: [peacecorps.gov/OIG/ContactOIG](http://peacecorps.gov/OIG/ContactOIG)

Mail: Peace Corps Office of Inspector General  
P.O. Box 57129  
Washington, D.C. 20037-7129

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