



Peace Corps Office of Inspector General



Northern Cameroonian Village



Western Cameroonian Market



Flag of Cameroon

Final Audit Report **Peace Corps/Cameroon**



FINAL AUDIT REPORT

Peace Corps/Cameroon

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H. David Kotz, Inspector General

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	i
INTRODUCTION	1
AUDIT RESULTS	2
IMPREST FUND MANAGEMENT	2
BILLINGS AND COLLECTIONS	6
OBLIGATIONS AND LIQUIDATIONS	7
RECORDS MANAGEMENT	8
VOLUNTEER ALLOWANCES	9
VOLUNTEER PROPERTY AND PERSONAL INFORMATION	13
VOLUNTEER HOSTEL.....	14
PROPERTY MANAGEMENT.....	16
MEDICAL SUPPLIES	18
VEHICLE MANAGEMENT	19
TRAVEL MANAGEMENT	22
PROCUREMENT.....	23
PERSONNEL MANAGEMENT.....	26
INFORMATION TECHNOLOGY SECURITY.....	28
LIST OF RECOMMENDATIONS	30
POST STAFFING.....	34
APPENDIX A: OBJECTIVE, SCOPE, AND METHODOLOGY	
APPENDIX B: RESPONSE TO PRELIMINARY REPORT	
APPENDIX C: OIG COMMENTS	
APPENDIX D: AUDIT COMPLETION AND OIG CONTACT	

EXECUTIVE SUMMARY

OUR MISSION

“TO PROMOTE AND PRESERVE THE EFFECTIVENESS, INTEGRITY, AND EFFICIENCY OF THE PEACE CORPS”

The Office of Inspector General conducts regular audits of Peace Corps operations at the agency’s headquarters, regional recruitment offices, and overseas posts.

We found that Peace Corps/Cameroon’s financial and administrative operations and its compliance with agency policies and federal regulations required improvement. Some of the more important findings are summarized below.

Imprest fund management – The cashier did not personally set the imprest fund safe’s combination and change it at least annually. Also, the country director did not report unresolved imprest fund shortages within 24 hours. Further, the country director did not perform an imprest fund verification in April 2006, and a reconciliation for April 2005 was not on file. Finally, the post did not have an outside audit of the imprest fund conducted in FY 2006.

Billings and collections – The billing log was inaccurate and not reviewed timely. Although it showed numerous uncollected billings for personal phone calls, many had been collected but not recorded on the log. In addition, we noted that several billings still remained uncollected. Also, the value added tax was not posted to the billing log until it was collected. Finally, the log was not continuously monitored by the administrative officer to ensure accuracy and prompt collection of outstanding bills.

Records management – The post had outdated Volunteer files in its storeroom.

Volunteer allowances – The post did not conduct all required living and settling-in allowance surveys. Also, the post withheld rent payments to Volunteers if the administrative clerk did not receive their prior rent receipts. Additionally, the post did not always send e-mail notifications of departing Volunteers to headquarters within 24 hours.

Volunteer property and personal information – The post held Volunteers’ no fee passports and did not provide Volunteers with receipts for items held for safekeeping. Also, we noted two post forms which contained the Volunteer’s social security number.

Volunteer hostel – The post did not designate Volunteers who received funds for the hostel’s upkeep as sub-cashiers. Also, the post did not maintain accountability for or oversight of the funds provided.

Property management – Internal controls need strengthening. For example, the same person maintained the inventory records and performed the physical inventory. The listing had discrepancies, and the storeroom contained unusable items or items for which future use had not been determined.

Medical supplies – The medical unit did not keep an inventory listing of medical supplies on hand.

Vehicle management – The post permitted personal services contractors (PSCs) to operate post vehicles without the required approval. Also, the administrative officer did not review the vehicle use logs at least weekly. In addition, the post's control procedures, documentation, and timeliness for its fiscal year 2005 auction of post vehicles were deficient.

Travel management – Staff did not always submit their travel vouchers within five days of the trip's completion nor did they sign their travel authorizations. Also, the in-country travel per diem has not been formally reviewed in at least five years nor, we were informed, changed in at least ten years.

Procurement – The post did not obtain the needed additional contracting authority and approval for two leases, did not obtain from the Regional Security Officer security clearances for most of its PSCs, and did not have on file PSCs' intelligence background information certifications. Also, new PSC contracts on file included only the first two pages and contained other deficiencies.

Personnel management – PSCs were not paid on time in FY 2005, 2006, and 2007. Further, there was inadequate control over staff time and attendance. In addition, supervisors did not review PC-57 forms as required, and the timekeeper did not conduct a leave audit annually.

IT security – There was no documentation on file for several staff to substantiate that they had received the required IT security training, and the computer use forms for some employees were not on file.

The section "Post Staffing" includes the comments of post staff that we interviewed.

Our report contains 60 recommendations, which, if implemented, should strengthen internal controls and correct the deficiencies detailed in the accompanying report.

INTRODUCTION

GENERAL

The Office of Inspector General conducted an audit of Peace Corps/Cameroon January 8 - 26, 2007. We previously performed an audit of the post in fiscal year 2002.

BACKGROUND

The Peace Corps began its program in Cameroon in 1962. At the time of our visit, 102 Volunteers were working in four project areas: Education, Health, Agroforestry, and Small Enterprise Development.

The country director was completing his five year tenure in the position during the course of the audit. The new country director arrived in early February 2007.

OBJECTIVE

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

AUDIT RESULTS

Peace Corps/Cameroon's financial and administrative operations and its compliance with Peace Corps policies and federal regulations required improvement. We found that the post did not:

- Require the cashier to set and change the combination to the imprest fund safe.
- Conduct Volunteer and independent surveys annually to evaluate the Volunteer living and settling-in allowances.
- Obtain intelligence background information certifications and security clearances for all PSCs.
- Require travelers to submit travel vouchers within five days of a trip's completion and sign travel authorizations.
- Maintain an inventory of medical supplies.
- Pay its PSCs on time.

IMPREST FUND MANAGEMENT

IMPREST FUND SECURITY

The cashier did not personally set the combination to the imprest fund safe and change the combination at least annually.

Peace Corps Manual (PCM) section 760.9.4 and Overseas Financial Management Handbook (OFMH) section 15.11.1 require that the cashier personally set the combination and that the cashier change it at least annually. The policy specifically prohibits the U.S. Embassy's Regional Security Officer (RSO) or technician from setting or knowing the combination.

Despite this requirement, the post relied on the RSO or a technician from the embassy's engineering office to change the combination. According to OFMH section 15.5, "The Country Director, as the Post Manager, has responsibility for imprest management" which includes "ensuring that equipment and facilities are adequate and secure."

The cashier stated that he had not been trained and did not know how to change the combination on the imprest fund safe.

Having the cashier as the sole person who sets the combination and changes it at least annually reflects the

IMPREST FUND SHORTAGES

cashier's responsibility for safeguarding the imprest fund and personal accountability for its contents.

The country director did not report shortages that were not resolved within 24 hours.

OFMH section 15.5 requires the country director to "investigate all suspected or alleged shortages or overages of cash." It further requires that the country director report conditions that cannot be resolved within 24 hours to the RSO and designated headquarters departments. OFMH section 15.12 states that such reporting is required "even if the post feels the loss may only be due to an accounting error or missing documentation."

During fiscal years 2004, 2005, and 2006, the imprest fund showed shortages in varying amounts on the monthly reconciliations. The condition was first discovered during the January 7, 2004 imprest fund reconciliation, with the country director as the verifying officer, but was not reported in accordance with OFMH section 15.12 by the country director at that time. As the shortage arose around the period of the agency's conversion to its new ForPost system, the cashier and the administrative officer believed that the shortage may well have occurred as the result of data inputting during the conversion process. However, the post cashier and the cashier liaison in headquarters were unable to pinpoint the specific reason or documents that may have caused the shortage.

On June 21, 2006, the post's administrative officer submitted to the region's chief administrative officer a request for cashier relief of accountability. On September 7, 2006, the region's country desk officer requested additional information from the administrative officer, to which she told us that she did not respond.

In the meantime, in order to meet a June 30, 2006 deadline imposed by the Office of the Chief Financial Officer requiring imprest funds to be in balance and certified, the cashier stated he took out a loan and reimbursed the fund in order to eliminate the shortage.

The country director told us during the audit entrance conference also attended by the administrative officer that, in his opinion, the cashier should not have had to repay the

IMPREST FUND VERIFICATION

amount. He stated that he was out of the country when the cashier reimbursed the fund.

The country director also told us that he believed that the transmittal of signed and verified imprest fund reconciliations constituted the reporting of the shortage. However, such transmittals were not disseminated to all required parties including the RSO, the region, and the Office of Inspector General and did not contain the details required by OFMH section 15.12, including a recommendation to grant relief or have the cashier repay the amount.

The country director did not perform an imprest fund verification for one month in FY 2006, and the post did not have on file a reconciliation for one month in FY 2005.

The country director did not perform a quarterly imprest fund verification in April 2006. Rather, it was performed by the administrative officer. Further, the post's files were missing the April 2005 reconciliation and related verification. The cashier did not recall if a reconciliation had been prepared.

OFMH section 15.5 states that the country director is responsible for "ensuring that an unannounced, monthly verification of the imprest fund is conducted," including quarterly by the country director.

The country director stated that he was out of the country in April 2006 and was not aware whether a verification had been performed. He also told us that he was never informed of the missing April 2005 reconciliation.

Periodic verifications provide important managerial oversight over the imprest fund. They alert the country director to out-of-balance conditions so that they can be immediately investigated and, if needed, reported to headquarters.

In our opinion, the failure of the country director to provide the required oversight contributed to several imprest fund deficiencies identified during the audit.

DESIGNATION OF ALTERNATE CASHIER

The agency's files contained no record that the alternate cashier had been properly designated.

Neither the post's files nor those of the cashier liaison at headquarters contained a document from the U.S. Disbursing

ANNUAL OUTSIDE AUDIT

Officer (USDO) designating the administrative officer as alternate cashier. OFMH section 15.2 states that cashiers, including alternates, must be approved by the USDO.

The administrative officer, who has been functioning as alternate cashier for many years, did not realize the authorizing document was not on file.

During the course of the audit, the administrative officer received a six-month temporary designation as alternate cashier from the USDO with a stipulation to pass the cashiers' examination during this period.

The post did not have an outside audit of the imprest fund conducted in FY 2006.

PCM section 760.12.3 requires that the country director schedule an unannounced audit of the imprest fund once a year. The auditor should be someone not involved with the fund but who understands its procedures and rules.

An annual audit was not conducted in FY 2006. The country director told us he thought that a financial professional from the embassy had performed the audit in FY 2006, as had been the case in FY 2005.

Annual audits provide important independent oversight over the post's management of the imprest fund.

VOUCHER TRANSLATION

The post did not translate into English key information on vouchers submitted to headquarters.

Not all the vouchers that the post sent to headquarters were translated into English. OFMH section 64.3 requires that, at a minimum, the description of goods or services provided be translated. Translation permits the office of global accounts payable to perform an appropriate review and certification of vouchers submitted.

RECOMMENDATIONS

We recommend:

- 1. That the country director ensure that the cashier is trained on how to change the imprest fund safe combination.**

2. **That the cashier change the combination to the imprest fund safe at least annually.**
3. **That the country director report imprest fund shortages or overages which are not resolved within 24 hours to the required parties.**
4. **That the country director review the documentation and sequence of events leading to the cashier's reimbursing the imprest fund for the shortage and report the results of the review to the region.**
5. **That the country director conduct an imprest fund verification quarterly and make certain that verifications are performed in other months by the administrative officer.**
6. **That the temporary alternate cashier be properly designated or cease to function in that capacity.**
7. **That the country director arrange for an outside audit of the imprest fund on an annual basis.**
8. **That the post translate into English key information on vouchers submitted to headquarters.**

BILLINGS AND COLLECTIONS

BILLING LOG

The post's billing log was inaccurate and not reviewed timely.

The billing log for FY 2005 and 2006 contained departures from PCM section 777 and OFMH section 9 policy as follows:

- The log did not include the billings' fiscal coding nor the date collected.
- Value added tax (VAT) was not posted to the billing log until the VAT was collected.
- The log showed numerous uncollected billings for personal phone use that had been collected.
- Several billings to staff from FY 2005 and 2006 remained uncollected.

The administrative clerk, who maintained the billing log, stated that she did not record VAT when billed because of the often extended period between billing and collection dates. As a result, the billing was “off the books” and not subject to the administrative officer’s periodic review of the log.

The administrative clerk also stated that the cashier (the collections officer) did not provide her with copies of all general receipts so that she could update the log. However, she not did follow-up with debtors on items shown as open for long periods of time nor ask the cashier about the items’ status.

The administrative officer told us that she generally reviewed the billing log annually. As a result, the above mentioned deficiencies were not identified and followed-up in a timely manner.

RECOMMENDATIONS

We recommend:

- 9. That the post include the fiscal coding and the date collected on the billing log.**
- 10. That the post record VAT on the billing log when VAT is billed.**
- 11. That the cashier provide all past general receipts necessary for the administrative clerk to update the billing log for collections and, on an ongoing basis, provide copies of general receipts to the administrative clerk at the time collections are made.**
- 12. That the post take the appropriate action for uncollected billings.**

OBLIGATIONS AND LIQUIDATIONS

OUTSTANDING OBLIGATIONS

The status of obligations reports showed outstanding obligations that may no longer be required.

The post’s status of obligations reports for fiscal years 2005 and 2006 showed open balances. The administrative assistant identified one open obligation from FY 2006 which was no longer required and others for fiscal years 2005 and

2006 which required follow-up with the obligating office in headquarters. During the course of the audit, the administrative officer contacted headquarters to determine their status following OFMH section 33.6.

PCM sections 753.8.2 and 753.8.3 state that unliquidated obligations should be reviewed at least quarterly and that obligations outstanding at the end of a fiscal year should normally be settled within a relatively short period after that date and final adjustments made to reflect expected liquidation levels.

Timely review and adjustment ensure that the post's records reflect only valid obligations.

RECOMMENDATIONS

We recommend:

13. That the post follow up on open obligations for fiscal years 2005 and 2006 and adjust them based upon final expected liquidation amounts.

14. That the post perform a review of open obligations at least quarterly.

RECORDS MANAGEMENT

RECORDS DISPOSAL

The post did not dispose of outdated Volunteer records.

The post kept outdated Volunteer records from FY 2000 in boxes in its storeroom. The Volunteer records clerk and the administrative officer were aware of the old files but because of sufficient storeroom space, had delayed their disposal.

PCM section 894.2.6 states: "Systematic records retirement is essential for proper file maintenance." Further, PCM section 894.3.2.1 states: "Keep the [Volunteer] file for one year after termination and then destroy." Continuing to accumulate outdated records may result in a large number of unmanageable files in the future.

According to the Records Management Handbook, the Records Officer coordinates the agency's disposition program. The administrative officer said she would contact

the Records Officer to obtain guidance on the disposal of the outdated files.

RECOMMENDATIONS

We recommend:

- 15. That the post dispose of old administrative files.**
- 16. That the post establish and implement a procedure for regular records retirement and disposal in line with agency records management policy.**

VOLUNTEER ALLOWANCES

VOLUNTEER SURVEYS

The post handled Volunteer allowance survey requirements improperly.

The post's handling of Volunteer allowance surveys was not in compliance with PCM section 221. The post did not:

- Conduct Volunteer living and settling-in allowance surveys in FY 2005.
- Conduct independent living and settling-in allowance surveys in FY 2005 and 2006.
- Provide correct survey information to Volunteers. The post erroneously informed them that a 50% survey response rate was required in order to consider a living allowance increase.
- Perform an extended review of the FY 2006 Volunteer settling-in allowance when the results of the survey indicated that the allowance might not be adequate.
- Request Volunteers to complete the settling-in allowance survey within three months of swearing-in and provide the survey to Volunteers in a timely manner so that they could do so.

The country director stated that he thought the Volunteer support clerk, who had conducted the surveys in FY 2004, had also conducted them in FY 2005. The administrative officer, on the other hand, told us that the post did not perform them in FY 2005 because of the low Volunteer response rate in FY

**NOTIFICATIONS OF
DEPARTING
VOLUNTEERS**

2004 and because she thought a 50% survey response rate was required for an increase. The administrative officer also told us she did not realize that Volunteers needed to complete the settling-in allowance surveys within three months after swearing-in.

Volunteers rely upon the post to provide them with adequate and timely allowances, which are mandated by Section 2504 of the Peace Corps Act. The mishandling of the Volunteer allowance surveys could place the Volunteers' health and well-being in jeopardy.

The post did not send e-mail notifications of departing Volunteers to headquarters within 24 hours.

The post's notification e-mails upon Volunteers' close of service (COS) or early termination (ET) were not sent to headquarters timely. Of the e-mails we reviewed, the majority were not sent within the 24-hour requirement in PCM section 223.4.2.

The Volunteer records clerk attributed some delays to the COS or ET dates falling on Friday and the e-mails sent the following Monday. She attributed others to her holding off sending e-mails until Volunteers made their decisions on purchasing CorpsCare medical insurance. (However, in the OFMH section 39.3.1 discussion on CorpsCare is the reminder: "Posts must notify [headquarters] of COS/ET within 24 hours of closing service.") Further delays occurred, she stated, because another staff member was not assigned to handle e-mail notifications during her periods of leave.

Timely notification permits headquarters to promptly perform Volunteer processing and collect amounts due the agency.

**VOLUNTEER RENT
PAYMENTS**

The post withheld rent payments to Volunteers if it did not receive their prior rent receipts.

The post provided to Volunteers funds to pay their rent. The post obtained funding for the rent from the Cameroon government as a host country contribution.

However, the administrative clerk withheld rent payments to Volunteers if she did not receive from them the landlords' receipts for prior payments.

VOLUNTEER ALLOWANCE CHECKS

Section 2504 of the Peace Corps Act states that “Volunteers shall be provided with such housing . . . necessary for their maintenance and to ensure their health and their capacity to serve effectively.”

The administrative clerk told us that she requested rent receipts in order to ensure that the post was paying Volunteers the correct amounts since, in the past, Volunteers had relocated and/or had received rent adjustments without notifying her.

The effect of withholding rent payments was to require the affected Volunteers to use a portion of their living allowances for this purpose while pursuing resolution of the situation.

Volunteer allowance checks from headquarters required a complex series of bank transactions to ensure timely payments to Volunteers.

The post’s mechanism for paying Volunteer allowances was complex and time-consuming. It required the post to request checks up to two months in advance to ensure that Volunteers received their allowances on time.

The post requested and received from headquarters up to three checks encompassing living and readjustment allowances, tutoring, medical, and other reimbursements, and rent. It had its lead bank convert the three checks into five checks for the five banks servicing Volunteers in different parts of the country. The post then hand-carried the checks to the Yaounde branches of the five banks, along with Volunteer distribution lists. The five banks then transferred the amounts into the Volunteers’ bank accounts, a process which took up to ten business days.

OFMH section 32.4 states that the “post should evaluate available banking services, and their reliability, to identify banking facilities to be used for the distribution of Volunteer allowances.”

Possible options for consideration in order to improve effectiveness, efficiency, and reliability include establishment of a pass-through bank account as described in OFMH section 7.4 and use of electronic funds transfers (EFTs) to expedite receipt and processing. This is in line with OFMH section 4.3 which states: “Posts are strongly encouraged to use EFTs whenever possible, rather than check, to facilitate payments.”

**ALLOWANCE
COVERAGE PERIOD**

Volunteers were not always informed if they were to be paid for a one, two, or three month period.

The post normally paid its Volunteer living allowances every three months. The reason was to minimize Volunteer travel and time away from their sites, since many Volunteers' banks were located in other towns. However, Volunteers were occasionally paid every two months and during continuing resolution periods, were paid every month. Some Volunteers interviewed told us that they learned of a change in allowance coverage period when they went to the bank to retrieve the funds.

The purpose of the living allowance according to OFMH section 4.3 is “. . . to enable Volunteers to maintain a healthy lifestyle.” To do so, Volunteers need to be able to effectively plan and budget their allowance's use.

RECOMMENDATIONS We recommend:

- 17. That the post conduct all required Volunteer living and settling-in allowance surveys.**
- 18. That the post conduct independent living and settling-in allowance surveys and use the results to verify the results of the related Volunteer surveys.**
- 19. That the post communicate accurate survey requirements to Volunteers.**
- 20. That the post complete the Volunteer settling-in allowance survey within the prescribed period.**
- 21. That the post cease withholding rent payments to Volunteers.**
- 22. That the post send e-mail notifications of departing Volunteers to headquarters within 24 hours.**
- 23. That the post perform a review of possible banking options in paying Volunteers their living allowances with the objective of improving efficiency, effectiveness, and reliability.**

24. That the post notify Volunteers in advance if the living allowance coverage period is to change.

VOLUNTEER PROPERTY AND PERSONAL INFORMATION

VOLUNTEER NO-FEE PASSPORTS

The post held Volunteers' no-fee passports.

The Volunteer records clerk held Volunteers' no-fee passports. This practice was contrary to Interim Policy Statement 4-04, which states that Volunteers are responsible "for keeping them in their possession or easily accessible in a safe place at their sites."

The country director stated that this was done in order to ensure the security of the passports so that they might not be lost or stolen. He also stated that Volunteers, if they chose, could request to keep their no-fee passports.

The policy is intended to prevent Volunteers from being detained during an evacuation or a check of documents, because they do not have their passports available.

RECEIPTS FOR ITEMS HELD FOR SAFEKEEPING

The post did not provide Volunteers with receipts for items held for safekeeping.

Volunteers completed a form listing their property to be held for safekeeping and placed the property in envelopes, which were maintained in the administrative officer's safe. However, contrary to PCM section 235.4.0, the post did not issue receipts to Volunteers.

The administrative officer stated that she did not realize that receipts were required and, further, that she verified the contents at the time they were placed in the envelopes and sealed.

Receipts provide documentation to the Volunteers of property entrusted for safekeeping with the post.

SAFEGUARDING OF SOCIAL SECURITY NUMBERS

Post forms included the Volunteers' social security number.

We noted two post forms which contained the Volunteer's full social security number. The Volunteer data sheet

completed by new Trainees and kept in the Volunteer records clerk's files included the social security number. Similarly, the "Problem List" form kept in the medical unit's files also included the social security number.

The Volunteer records clerk did not at first recognize the concern but once it was explained to her, she agreed to immediately delete the request for social security number from the Volunteer data sheet. The PCMO expressed concern that medical documentation of Volunteers with the same or similar names might be commingled without the social security number as identifier. We suggested to her that the last four digits of the Volunteers' social security number be used.

RECOMMENDATIONS

We recommend:

- 25. That the post return to Volunteers' their no-fee passports and comply with agency policy requiring that Volunteers hold their no-fee passports.**
- 26. That the post provide Volunteers with receipts for items held for safekeeping.**
- 27. That the post use the last four digits of the Volunteers' social security number or another identifier rather than the complete social security number on post forms.**

VOLUNTEER HOSTEL

HOSTEL FUNDS

The post did not maintain accountability for or oversight of funds provided to Volunteer representatives for the hostel and did not designate them as sub-cashiers.

The post maintained a hostel on its premises to provide safe and convenient accommodations for Volunteers visiting the capital. The post provided periodic funding to two Volunteers ("hostel representatives") who had agreed to oversee the hostel's maintenance and upkeep. For example, the post gave the hostel representatives the equivalent of \$1,280 in local currency for hostel upkeep for the three-month period September - November 2006.

HOSTEL CLEANING CONTRACT

The post did not request an accounting for the funds, nor did it request receipts for expenditures. Further, it did not perform a review of the expense log maintained by the hostel representatives. Our review of the log for the last eight months of calendar year 2006 showed that Volunteers occasionally lent money to the hostel's fund during low balance periods, indicating that the amount and/or timing of funding might require modification.

In addition, the hostel representatives were not designated and functioning as sub-cashiers, as required in OFMH section 14.9.

The administrative officer did not realize that the post needed to maintain oversight of the funds provided the hostel representatives and to designate them as sub-cashiers.

Designating the hostel representatives as sub-cashiers formalizes their accountability and responsibilities in accordance with the "Guide for Sub-Cashiers" in OFMH section 15, Exhibit C.

A contract signed by a Volunteer with the hostel's part-time cleaning person was countersigned as "supervisor" by the post's PSC gardener.

One of the Volunteer hostel representatives signed a contract with an outside person for part-time cleaning services. The contract was incorrectly countersigned by the post's PSC gardener as "supervisor."

Under PCM section 743.5.3, PSCs are not permitted to sign contracts nor are they permitted to supervise.

RECOMMENDATIONS

We recommend:

- 28. That the post maintain accountability and oversight over funds provided to the Volunteer representatives for upkeep of the hostel by determining from the Volunteer representatives their suggested expenditures and reviewing the expense log on a periodic basis.**
- 29. That the post designate the Volunteer hostel representatives as sub-cashiers.**

30. That PSCs not sign contracts nor function as supervisors.

PROPERTY MANAGEMENT

SEGREGATION OF RESPONSIBILITIES

The property manager maintained the inventory records and conducted the physical inventory.

The property manager kept the inventory records and also performed the physical inventory. The Government Accountability Office's "Standards for Internal Control in the Federal Government" states: "Key duties and responsibilities need to be divided or segregated among different people to reduce the risk of error or fraud."

The administrative officer did not realize the internal control danger of having both data entry and verification in the hands of a single person. To properly segregate responsibilities, different persons should perform these functions.

INVENTORY RECORDS

The inventory records contained discrepancies.

The inventory listing had a number of discrepancies and was not in compliance with property management policy in PCM section 511. We noted the following:

- A calculator and a transformer on the listing could not be located. Further, a second transformer on the listing was missing; we were told it had been transferred to the Garoua satellite office in the north of the country ("Garoua office"). Also, two printers were not in their designated locations.
- An Uninterruptible Power Systems (UPS) unit and a calculator were sold but not removed from the listing.
- Three calculators and a new printer were not listed, nor was a printer transferred from the Garoua office.
- A television and remote control listed in the PCMO's office was actually in a program office.
- Several items had different tag numbers than those on the listing.

UNUSABLE PROPERTY

The property manager told us he had performed a complete physical inventory in October 2006. He also told us that the missing items were most likely moved to other locations in the office but he was unable, during the course of the audit, to locate them for us.

The storerooms contained unusable property or property for which future use has not been determined.

The post's storerooms contained unusable property or property for which a determination as to future use has not been made. One storeroom contained seven bicycles which the property manager said were not useable. Another contained 22 central processing units (CPUs), 25 monitors, and five keyboard and mouse sets which were used during the education project PST in FY 2006 and whose future use was unclear.

Two storerooms contained items from PC/Chad that the post had received subsequent to PC/Chad's spring 2006 evacuation. The items included four full-size refrigerators, three washing machines, a stove, a sofa, two easy chairs, 20 straight-backed chairs, and miscellaneous cabinets.

PCM section 511.8.7 requires that old and obsolete inventory be disposed of and removed from the inventory records.

The property manager stated that some of the items from PC/Chad might be used in the residences or in the office, but that a final determination has not been made.

CUSTODY RECEIPTS

The post did not obtain a custody receipt for post property held at one of the residences.

The post did not obtain from the APCD/Health a custody receipt for Peace Corps property maintained at her residence. The property manager stated that he had not had the opportunity to issue one. PCM section 511.6.2.2 requires that custody receipts be issued when releasing non-expendable property to staff for use away from the Peace Corps office.

Custody receipts are important to document the staff's possession of agency property and their accountability to maintain and return it.

RECOMMENDATIONS

We recommend:

- 31. That the post assign different persons to maintain the inventory records and conduct the physical inventory.**
- 32. That the post take a complete physical inventory and update the inventory records.**
- 33. That the post dispose of unusable items and items which the post determines will not be used.**
- 34. That the post issue a custody receipt for post property held at the residence of the APCD/Health.**

MEDICAL SUPPLIES

INVENTORY LISTING

The medical unit did not keep an inventory listing of medical supplies and use it to perform monthly inventories.

The medical unit did not maintain an inventory listing of medical supplies and use the listing in conducting monthly physical inventories. It did keep an inventory of controlled substances, which we found to be accurate.

The PCMO told us she had discontinued the inventory listing in April 2006 because she was dissatisfied with it. She stated it was her intention to identify a better inventory control system by contacting other posts in the region but that she had not had the opportunity to do so.

PCM section 734.2.1.6 states that the PCMO is responsible for establishing the accuracy of inventories. The policy further states: "The PCMO/PCMC must maintain medical supply records for all pharmaceuticals, controlled substances, and expendable supplies." Also, "a general inventory of supplies must be taken at least every month by the country director or designee."

Maintaining an inventory of medical supplies and verifying it with periodic physical inventories assist the PCMO in controlling drugs on hand and their expiration dates. It is also an essential element in ordering medical supplies in a timely manner and in the appropriate quantities.

RECOMMENDATION

We recommend:

- 35. That the medical unit keep an inventory listing of medical supplies and use it in performing monthly physical inventories.**

VEHICLE MANAGEMENT

PERSONAL USE OF POST VEHICLES

The post permitted PSCs to operate post vehicles for non-official use without the required authorizations.

PCM section 522 permits the use of post vehicles by staff in certain limited circumstances with the recommendation of the country director and the approval of the regional director. PCM section 522.4.3.3 permits such use “in exceptional circumstances” as defined in the policy. PCM section 522.4.4 also permits such use if the country director determines that it is “incidental to a previously scheduled and bona fide business use, will not significantly affect the operation of Peace Corps business, and is otherwise reasonable under the circumstances.”

In FY 2005 and 2006, there were numerous cases of personal vehicle use by staff members without the necessary approvals. The staff members were billed for the usage. The general services officer (GSO) told us that all usage was supposed to be requested in advance on the “Vehicle/Driver Request Form” and approved and signed by the administrative officer. However, the forms for most non-official use were not on file, and there was no evidence of country director approval.

The administrative officer told us that because the personal usage was in town and for short duration, she did not realize that formal approval following the Peace Corps policy was required.

VEHICLE ACTIVITY LOGS

The administrative officer did not review the vehicle activity logs at least weekly.

The duty driver reviewed the vehicle activity logs prepared by his fellow drivers and “certified” the logs’ correctness. The GSO stated that he scanned them and summarized the

AUCTION OF POST VEHICLES

information, including gas purchases and any maintenance, on vehicle summary sheets.

PCM section 511.4.1.7 requires that the logs “be reviewed by the administrative officer on a weekly basis and maintained for review by the country director on a monthly basis.” The administrative officer told us she did not realize that a review by her was needed.

The post’s control procedures, documentation, and timeliness for its FY 2005 auction of post vehicles were deficient.

The post did not properly control and handle the bids, other documents, and timeliness relating to its February 2005 auction of nine Peace Corps vehicles. OFMH section 43.2 refers to the “Peace Corps Vehicle Fleet Management Guide” for detailed guidance on procedures to be used for vehicle disposition.

The post did not:

- Number the bids to establish integrity over all bids received.
- Document why bids higher than the winning bids were not selected.
- Prepare an accurate “list of winners.” The post’s list did not contain all winners, and the actual winners were not always correctly identified on the list.
- Keep the auction documents intact. Documents, including all bids, were not maintained in one place for accessibility and control.
- Promptly dispose of the excess vehicles.

The country director stated that the delay in vehicle disposal was due to the embassy’s initially agreeing to include the post’s vehicles in its auction and then reversing the decision. The administrative officer and GSO both asserted that their intent was to maintain transparency, as evidenced by posting the names of the winners, but acknowledged that stronger controls over the process and more complete documentation were required.

PROCEEDS FROM VEHICLE SALES

The post placed proceeds from the sale of Peace Corps vehicles in the imprest fund.

While the post deposited the majority of the proceeds from the FY 2005 sale of vehicles in the USDO Treasury account, the post placed a portion of the proceeds in the imprest fund.

PCM section 511.8.5.1 states: "All proceeds of sale originating from overseas offices must be deposited in the Treasury Account." This is supported by OFMH section 43.1, which states: "Funds from proceeds of sale of vehicles will be returned to the agency, for future purchase of vehicles. These funds are not returned to the individual posts."

The cashier did not realize that all proceeds were required to be deposited in the USDO account.

The Office of the Chief Financial Officer, in its response dated February 22, 2007 to a similar audit finding at another post on the handling of vehicle sales proceeds, stated: "Manual section 511.8.5.1 'Depositing Proceeds of Sale' is outdated and instructs posts to deposit all proceeds of sale funds to a Treasury account," and further, "Management is in the process of revising MS 511 and has agreed to delete Section 8.5.1 from the revised MS 511." As acceptable action is currently being taken with respect to our finding described above, no recommendation is being made.

RECOMMENDATIONS

We recommend:

- 36. That the post comply with PCM section 522 regarding the non-official use of Peace Corps vehicles by staff.**
- 37. That the duty driver cease reviewing and certifying the correctness of the daily vehicle activity logs.**
- 38. That the administrative officer review the daily vehicle activity logs at least weekly and make them available for review by the country director on a monthly basis.**
- 39. That the post develop standards and procedures to address the deficiencies relating to documentation, control of bids, and timeliness of vehicle disposal noted in the FY 2005 auction of Peace Corps vehicles.**

TRAVEL MANAGEMENT

TRAVEL VOUCHER SUBMISSION

Staff did not always submit their travel vouchers within five working days of a trip's completion.

Staff submitted their travel vouchers up to a month after the completion of travel. PCM section 812.18.10 requires that travel vouchers be submitted within five working days after the trip's completion.

TRAVEL AUTHORIZATIONS

Travelers did not sign their travel authorizations.

Travelers are required to sign their travel authorizations (TAs) in the space indicated. However, post staff was not instructed to sign TAs and did not sign them.

The country director and administrative officer did not realize that travelers were responsible for signing their TAs.

The TA, according to PCM section 812.18.1.1, "constitutes the legal basis for performing official travel and incurring related expenses." Signing it documents the traveler's agreement with its provisions.

IN-COUNTRY TRAVEL PER-DIEM

The in-country travel per diem has not changed in at least ten years.

The in-country travel per diem rate has remained unchanged, we were informed, for at least ten years. The country director stated that its adequacy had not been formally reviewed since his arrival at post in FY 2002. Several staff members interviewed by us specifically mentioned the rate's inadequacy given ongoing cost increases in the country.

OFMH section 54.5 states that country directors "should establish rates . . . which reflect reasonable costs of travel." An adequate travel per diem rate permits those traveling to conduct their business in an effective and professional manner.

RECOMMENDATIONS

We recommend:

40. That the post instruct staff to submit their travel vouchers within five working days after a trip's completion.

41. That the post instruct its staff to sign travel authorizations.
42. That the country director review the adequacy of the in-country travel per diem rate and adjust it as needed.

PROCUREMENT

LEASES

The post's leases and lease procedures were deficient.

The post did not comply with the agency's policy on leases, PCM section 733, as follows:

- Obtain additional contracting authority from the Office of Acquisitions and Contract Management for the office lease, as the total amount exceeded \$50,000.
- Obtain authorization from the regional director for the country director residence's lease, as the total annual amount exceeded \$20,000.
- Complete a certificate of acceptance for the country director's residence.
- Include option periods in the total lease amount of the Garoua lease.

The administrative officer, who maintained the leases, stated that the above were oversights. Care in preparing the leases and obtaining required approvals is important to maintain their contractual integrity.

PERSONAL SERVICES CONTRACTS

The post's personal services contracts and contract files were deficient.

The post's PSC contracts and contract files did not comply with agency policy in PCM section 743. The post did not:

- Request and obtain, from the embassy's RSO, security clearances for most PSCs.
- Obtain intelligence background information certifications from its PSCs.

PROCUREMENT OF GUARD SERVICES

- Include the entire signed contracts in the PSC files; instead including only the first two pages.
- Use the PSCs' enter-on-duty dates; instead using the contract start date.
- Include the number of option years in all PSC contracts.
- Obtain contractor release forms upon the contracts' completion.
- Recognize that PSCs may not sign documents as supervisors. On the annual appraisals of the property manager and the drivers, the GSO was identified as and signed as their supervisor; on the annual appraisal of the training logistician, the training officer signed as supervisor.

The administrative officer stated she did not realize that security clearances had not been performed, that intelligence background information certifications were required, and that contractor release forms needed to be completed for current staff.

The cost and wage variation between the post's and the U.S. embassy's contracts for guard services may pose a risk.

The post contracted for guard services for the office and the U.S. direct hire residences with an outside company. The contract provided for 16 guards at a total monthly cost equivalent to \$9,600 in local currency. In the proposal, the company indicated the minimum monthly wage per guard (including overtime and other benefits) to be approximately the equivalent of \$115 in local currency.

The Ambassador and the RSO raised with us a concern relating to the guards' pay with the potential to have an adverse effect on guard morale and performance. They told us the embassy had conducted a study in FY2006 to determine a reasonable monthly wage for its guards, which were contracted from the same company as the Peace Corps. Based upon the study, the embassy renegotiated its contract and stipulated therein a minimum "living wage" to be paid. They recommended that the post review the current wage scale of its guards and, if appropriate, consider renegotiating the contract to provide a higher wage.

PCM section 515.7.0 states that the Ambassador and the RSO have responsibility for determining “the level of threat and degree of guard service.”

RECOMMENDATIONS

We recommend:

- 43. That the post comply with PCM section 733 in the preparation and management of its leases.**
- 44. That the country director ensure that the Regional Security Officer has completed security clearances for all PSCs and that clearance documentation from the RSO has been placed in the PSCs’ contract files.**
- 45. That the post obtain intelligence background information certifications from its PSCs.**
- 46. That the post include the complete signed personal services contracts in the PSCs’ files.**
- 47. That the post correct PSCs’ enter-on-duty dates on the contracts.**
- 48. That the post correct the current PSC contracts to include missing option years.**
- 49. That the post obtain contractor release forms upon the contracts’ completion.**
- 50. That the post cease permitting PSCs to sign appraisals as supervisors.**
- 51. That the country director review the post’s contract for guard services giving consideration to the “living wage” concern raised by the Ambassador and the RSO.**

PERSONNEL MANAGEMENT

PSC PAY

The post did not pay its PSCs on time.

The post's PSCs were not paid on time. According to the administrative records, PSCs were not paid in a timely manner for the following pay periods:

- Pay periods in 2006: 4, 5, 16, 25, and 26.
- Pay periods in 2005: 16, 18, 21, and 25.

During the course of the audit, we observed that pay period 26 had a paydate of January 18, 2007 but that the payroll check was received by the post only on January 17; pay was not available in the PSCs' individual accounts until January 24.

In accordance with PCM section 743.15.1, the agency's personal services contract system is to automatically generate biweekly payments. The administrative assistant, who was responsible for payroll, stated that the reason for the delays was that payroll checks, which arrived via the embassy's pouch, were not received on time, or were not received with sufficient lead time, generally five business days, required by the bank to transfer the funds into the PSCs' individual bank accounts.

The administrative assistant told us that he has not looked into, but would look into, using wire transfers to expedite the payroll.

TIME AND ATTENDANCE

The post did not exercise adequate control over staff time and attendance.

The post's handling of staff time and attendance was deficient, as follows:

- Staff did not always complete the daily attendance log by signing in and out.
- Supervisors did not review and approve time worked during the pay period.
- Supervisors did not sign the PC-57 "Annual Attendance Record" of U.S. direct hires as of June 15 and December 15, as required by PCM section 742.8.0. Rather, the

administrative officer reviewed and signed the PC-57s at the end of the calendar year.

- The timekeeper did not perform an annual leave audit of the PC-57s, as required by PCM section 742.8.0. In January 2007, the country director noted discrepancies between his records and the PC-57s going back to FY 2002 and requested the timekeeper to investigate.

The administrative officer and the timekeeper stated they did not know that the above mentioned reviews and approvals were required.

DUTY DRIVER PREMIUM PAY

The amount of premium pay for duty drivers has not been reviewed for adequacy in at least five years.

Each driver is required to function generally three months a year as duty driver. The duty driver is on call 24 hours a day and is required to meet international flights, which normally arrive in the evenings, and meet in-country trains or flights, which often arrive tardy. The post has paid its drivers an additional \$600 in local currency annually as compensation for time outside of regular working hours required to perform duty driver responsibilities.

An analysis requested by us of the number of extra hours one driver worked during two months in FY 2006 when he functioned as duty driver indicated that the premium pay might not be consistent with the number of hours worked.

COMPENSATORY TIME

Some staff were unaware of the post's compensatory time policy.

According to the administrative officer, the post had a policy for compensatory time off for approved required work outside of normal working hours. However, interviews with staff indicated that some were not aware of the post's policy, which had not been formalized in writing.

PCM section 743.10.5 states: "The comp time policy, if established, should be explained thoroughly to the PSCs."

RECOMMENDATIONS

We recommend:

- 52. That the post conduct a review to determine what changes must be made to ensure that PSCs are paid on time and implement them, and that the country director inform the regional director that the required action has been taken.**
- 53. That the administrative officer ensure that staff complete the daily attendance log.**
- 54. That supervisors review and approve time worked during the pay period.**
- 55. That supervisors review PC-57 “Annual Attendance Record” forms as of June 15 and December 15 of each year and that the timekeeper perform a leave audit annually.**
- 56. That the post review the adequacy of drivers’ premium pay for functioning as duty driver.**
- 57. That the post formulate a written policy for compensatory time and communicate it to staff.**

INFORMATION TECHNOLOGY SECURITY

IT SECURITY TRAINING

The IT specialist did not maintain documentation that all employees had received annual IT security training.

All employees are required to receive annual IT security training. These trainings are mandated by Title 5 of the Code of Federal Regulations (5 CFR) part 930.301 and PCM section 542.76.1.

The IT specialist stated that he had provided IT security training to employees. However, documentation such as attendance sheets or certificates was not maintained. Such training is an essential element in the staffs’ understanding of proper computer usage.

COMPUTER USE FORMS

Computer use forms for several staff members were not on file.

Computer use forms for several U.S. direct hire employees were not on file. The IT specialist stated he thought the IT security training was provided to them prior to their arrival in country.

These forms are important in documenting the staff's agreement to comply with computer usage rules and regulations.

USER ACCOUNTS

A former staff member's user account remained on the system.

We noted that one former staff member's user account, including his e-mail account, remained on the system. The IT specialist stated that he had left the e-mail in the event the country director needed to access it. Computer accounts of staff no longer at the post should be closed.

RECOMMENDATIONS

We recommend:

- 58. That the IT specialist maintain documentation that staff have completed annual IT security training.**
- 59. That the IT specialist obtain and maintain computer use forms signed by all staff.**
- 60. That the IT specialist eliminate the user accounts of staff upon their departure.**

LIST OF RECOMMENDATIONS

WE RECOMMEND:

1. That the country director ensure that the cashier is trained on how to change the imprest fund safe combination.
2. That the cashier change the combination to the imprest fund safe at least annually.
3. That the country director report imprest fund shortages or overages which are not resolved within 24 hours to the required parties.
4. That the country director review the documentation and sequence of events leading to the cashier's reimbursing the imprest fund for the shortage and report the results of the review to the region.
5. That the country director conduct an imprest fund verification quarterly and make certain that verifications are performed in other months by the administrative officer.
6. That the temporary alternate cashier be properly designated or cease to function in that capacity.
7. That the country director arrange for an outside audit of the imprest fund on an annual basis.
8. That the post translate into English key information on vouchers submitted to headquarters.
9. That the post include the fiscal coding and the date collected on the billing log.
10. That the post record VAT on the billing log when VAT is billed.
11. That the cashier provide all past general receipts necessary for the administrative clerk to update the billing log for collections and, on an ongoing basis, provide copies of general receipts to the administrative clerk at the time collections are made.
12. That the post take the appropriate action for uncollected billings.
13. That the post follow up on open obligations for fiscal years 2005 and 2006 and adjust them based upon final expected liquidation amounts.
14. That the post perform a review of open obligations at least quarterly.

15. That the post dispose of old administrative files.
16. That the post establish and implement a procedure for regular records retirement and disposal in line with agency records management policy.
17. That the post conduct all required Volunteer living and settling-in allowance surveys.
18. That the post conduct independent living and settling-in allowance surveys and use the results to verify the results of the related Volunteer surveys.
19. That the post communicate accurate survey requirements to Volunteers.
20. That the post complete the Volunteer settling-in allowance survey within the prescribed period.
21. That the post cease withholding rent payments to Volunteers.
22. That the post send e-mail notifications of departing Volunteers to headquarters within 24 hours.
23. That the post perform a review of possible banking options in paying Volunteers their living allowances with the objective of improving efficiency, effectiveness, and reliability.
24. That the post notify Volunteers in advance if the living allowance coverage period is to change.
25. That the post return to Volunteers' their no-fee passports and comply with agency policy requiring that Volunteers hold their no-fee passports.
26. That the post provide Volunteers with receipts for items held for safekeeping.
27. That the post use the last four digits of the Volunteers' social security number or another identifier rather than the complete social security number on post forms.
28. That the post maintain accountability and oversight over funds provided to the Volunteer representatives for upkeep of the hostel by determining from the Volunteer representatives their suggested expenditures and reviewing the expense log on a periodic basis.
29. That the post designate the Volunteer hostel representatives as sub-cashiers.
30. That PSCs not sign contracts nor function as supervisors.

31. That the post assign different persons to maintain the inventory records and conduct the physical inventory.
32. That the post take a complete physical inventory and update the inventory records.
33. That the post dispose of unusable items and items which the post determines will not be used.
34. That the post issue a custody receipt for post property held at the residence of the APCD/Health.
35. That the medical unit keep an inventory listing of medical supplies and use it in performing monthly physical inventories.
36. That the post comply with PCM section 522 regarding the non-official use of Peace Corps vehicles by staff.
37. That the duty driver cease reviewing and certifying the correctness of the daily vehicle activity logs.
38. That the administrative officer review the daily vehicle activity logs at least weekly and make them available for review by the country director on a monthly basis.
39. That the post develop standards and procedures to address the deficiencies relating to documentation, control of bids, and timeliness of vehicle disposal noted in its FY 2005 auction of post vehicles.
40. That the post instruct staff to submit their travel vouchers within five working days after a trip's completion.
41. That the post instruct its staff to sign travel authorizations.
42. That the country director review the adequacy of the in-country travel per diem rate and adjust it as needed.
43. That the post comply with agency policy in the preparation and management of its leases.
44. That the country director ensure that the Regional Security Officer has completed security clearances for all PSCs and that clearance documentation from the RSO has been placed in the PSCs' contract files.
45. That the post obtain intelligence background information certifications from its PSCs.

46. That the post include the complete signed personal services contracts in the PSCs' files.
47. That the post correct PSCs' enter-on-duty dates on the contracts.
48. That the post correct the current PSC contracts to include missing option years.
49. That the post obtain contractor release forms upon the contracts' completion.
50. That the post cease permitting PSCs to sign appraisals as supervisors.
51. That the country director review the post's contract for guard services giving consideration to the reasonable wage concern raised by the Ambassador and the RSO.
52. That the post conduct a review to determine what changes must be made to ensure that PSCs are paid on time and implement them, and that the country director inform the regional director that the required action has been taken.
53. That the administrative officer ensure that staff complete the daily attendance log.
54. That supervisors review and approve time worked during the pay period.
55. That supervisors review PC-57 "Annual Attendance Record" forms as of June 15 and December 15 of each year and that the timekeeper perform a leave audit annually.
56. That the post review the adequacy of drivers' premium pay for functioning as duty driver.
57. That the post formulate a written policy for compensatory time and communicate it to staff.
58. That the IT specialist maintain documentation that staff have completed annual IT security training.
59. That the IT specialist obtain and maintain computer use forms signed by all staff.
60. That the IT specialist eliminate the user accounts of staff upon their departure.

POST STAFFING

At the time of our visit, PC/Cameroon had 34 staff positions. The positions included four U.S. direct hire employees, four foreign service nationals, and 26 personal services contractors. We interviewed eight staff, who all stated that they enjoyed working for the Peace Corps. Some had worked at the post for over a decade. Many cited, in particular, the effective working relationships and esprit de corps among staff members. A number of local staff interviewed stated that they found the in-country travel per diem to be inadequate. Several staff asked about training opportunities, either in-office or through outside coursework, to strengthen their job performance skills and to grow professionally.

PC/Cameroon Positions

Position	Status
Country Director	USDH
Executive Secretary	PSC
Administrative Officer	FSN
APCD/Health	USDH
APCD/Small Enterprise Development	USDH
APCD/Education	FSN
APCD/Generalist	FSN
Training Officer	PSC
Training Logistician	PSC
Program and Training Assistant	PSC
Program and Training Assistant	PSC
Program Secretary	PSC
Peace Corps Medical Officer	PSC
Peace Corps Medical Officer	USDH/PSC
Medical Secretary	PSC
Safety and Security Coordinator	PSC
Cashier	FSN
Administrative Assistant	PSC
Administrative Clerk	PSC
Volunteer Records and Travel Clerk	PSC
General Services Officer	PSC
Property Manager	PSC
IT Specialist	PSC
Receptionist	PSC
Driver (6)	PSC
Mail Clerk	PSC
Gardener	PSC
Janitor (2)	PSC

APPENDIX A

OBJECTIVE, SCOPE, AND METHODOLOGY

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. Our audits are conducted in accordance with the government auditing standards prescribed by the Comptroller General of the United States.

The audit of Peace Corps/Cameroon covered fiscal years 2005, 2006, and 2007 through December 31, 2006. While at the post, we interviewed key staff: the country director, the administrative officer, staff responsible for administrative support, and one of the two medical officers. We also interviewed eight Volunteers to obtain their views on the effectiveness of the post's administrative and financial systems in supporting them, and we visited several Small Project Assistance projects funded by the United States Agency for International Development and Peace Corps Partnership Program projects. At the end of our review, we briefed the country director and administrative officer. At headquarters, we conducted a general briefing for regional staff.

We relied on computer-processed data from the post's accounting system. While we did not test the system's controls, we believe the information generated by the system and used by us was sufficiently reliable for our audit objective.

Our audit criteria were derived from the following sources: the Peace Corps Manual, the Overseas Financial Management Handbook, current Peace Corps initiatives and policies, and other federal regulations.

APPENDIX B

REGION'S RESPONSE TO THE PRELIMINARY REPORT



DATE: July 31, 2007

TO: David Kotz, IG

FROM: Henry McKoy, RD/AF

CC: David Liner, Acting Chief of Staff
James Ham, CD Cameroon
Lynn Foden, ChOps/AF
Julie Bohn, CDO/CDU
Evan Baker, CDA/CDU

SUBJECT: Africa Region's Response to the OIG Preliminary Report on the Program Evaluation of Peace Corps/Cameroon

The following responses reflect the consensus of the Africa Region. Accompanying this report please find a binder, which addresses each of the sixty recommendations and provides supporting documentation regarding Region's concurrence. Please use the binder during your review in conjunction with this written response.

Responses to Recommendations¹

Recommendation 1: That the Country Director ensure that the cashier is trained on how to change the imprest fund safe combination.

Response: **Concur.**

As of May 2007, Post acknowledged this issue and requested training for the cashier through the US Embassy. The Training for the Cashier was completed on June 19, 2007.

¹ Please refer to the binder of supporting documents for each of the sixty recommendations.

Recommendation 2: That the cashier change the combination to the imprest fund safe at least annually

Response: **Concur.**

Post acknowledges this issue and thus has requested and received training for the cashier through the US Embassy which was completed on June 19, 2007. Post will change the combination of the safe annually.

Recommendation 3: That the Country Director report imprest fund shortages or overages which are not resolved within 24 hours to the required parties.

Response: **Concur**

New Country Director James Ham has been at Post since February 1, 2007 and will follow the required regulations and report any/all shortages within a 24 hour period.

Recommendation 4: That the Country Director reviews the documentation and sequence of events leading to the cashier's reimbursing the imprest fund for the shortage and report the results of the review to the region.

Response: **Concur**

Post acknowledges this recommendation and on June 27, 2007 submitted a relief of accountability through the CAO. Upon approval cashier will be reimbursed.

Recommendation 5: That the Country Director conduct an imprest fund verification quarterly and make certain that verifications are performed in other months by the administrative officer.

Response: **Concur**

As of May 2007, the country director had informed the Region that Post was in compliance with this recommendation. Post will continue to complete Verification Report 365 with the Admin Officer conducting the cash counts monthly and the

Country Director quarterly. This practice will continue as specified in the Manual Section. Supporting documentation includes Verification Report 365 covering the last two quarterly cash counts by the country director and the last three monthly cash counts by the administrative officer.

Recommendation 6: That the temporary alternate cashier be properly designated or cease to function in that capacity

Response: **Concur**

The Cameroon Administration Officer serves as alternate cashier and completed the cashier training on April 2, 2007. Her designation is now Permanent Alternate Class B Cashier.

Recommendation 7: That the country director arrange for an outside audit of the imprest fund on an annual basis.

Response: **Concur**

Post has requested the Embassy Chief Admin Officer conduct the Audit on an annual basis. The Embassy Chief Admin Officer has stated that the audit will be completed the August 7, 2007.

Recommendation 8: That the post translates into English key information on vouchers submitted to headquarters.

Response: **Concur**

Post acknowledges this recommendation and is currently sending all vouchers submitted to Washington in English. Post has submitted voucher documents from June 2007 that demonstrate the translation to English has been provided.

Recommendation 9: That the post includes the fiscal coding and the date collected on the billing log.

Response: **Concur**

As of May 2007, Post has begun documenting the fiscal coding and the collection dates in the billing log.

Recommendation 10: That the post record VAT on the billing log when VAT is billed.

Response: **Concur**

On May 16, 2007 the Country Director wrote to the Africa Regional Director to indicate that Post had already begun to place all VAT billings on the billing log before they are collected.

Recommendation 11: That the cashier provide all past general receipts necessary for the administrative clerk to update the billing log for collections and, on an ongoing basis, provide copies of general receipts to the administrative clerk at the time collections are made.

Response: **Concur**

On May 16, 2007 the Country Director wrote to the Africa Regional Director to indicate that Post acknowledges this recommendation and has put mechanisms in place to review the billing log every quarter.

Recommendation 12: That the post take the appropriate action for uncollected billings.

Response: **Concur**

Post acknowledges this recommendation. In the past the cashier had not shown the receipt copies to the admin clerk. This miscommunication failed to note the admin clerk of bills that had already been paid. On May 16, 2007 the Country director wrote the Africa Regional Director to indicate that Post now requires the cashier to present copies of the billing receipts to the admin clerk.

Recommendation 13: That the post follow up on open obligations for fiscal years 2005 and 2006 and adjust them based upon final expected liquidation amounts.

Response: **Concur**

Post has acknowledged this recommendation; specifically that it has some prior-year obligations that need to be closed out. On March 21, 2007, Post submitted a request for some prior-year open obligations to be closed-out via de-obligation. On June 11, 2007, Post submitted a response to the CFO/Budget Office certifying that "all open obligations for prior and no-year funds have been reviewed, and that except as noted in the submission, all remaining open obligation balances reflect the true and current status of the office's obligations as of 11 June." Post acknowledges that it needs to close-out obligations on a continual, on-going basis and has made efforts to achieve the required level of performance. Post has reviewed FORPOST open obligations to verify that there are no outstanding balances. Post has indicated it will follow-up with HQ to address any outstanding liquidations and then make arrangements to close them.

Recommendation 14: That the post perform a review of open obligations at least quarterly.

Response: **Concur**

The Budget Office and CFO's office require all Posts in the Africa Region to complete a close-out exercise three times a year. Post currently complies with this requirement. Post will work with the CFO to do an additional fourth review in the fourth quarter. In addition, post acknowledges the recommendation that obligations need to be closed out on a regular-basis, and the Country Director and Admin Officer have arranged to review open obligations quarterly.

Note: On March 21, 2007, Post submitted a request for open obligations to be closed-out via de-obligation. On June 11, 2007, Post submitted a response to the CFO/Budget Office certifying that "all open obligations for prior and no-year funds have been reviewed, and that except as noted in the submission, all remaining open obligation balances reflect the true and current status of the office's obligations as of 11 June." Post acknowledges that it needs to be working to close-out obligations on a continual, on-going basis and has made efforts to achieve the required level of performance. Post has reviewed FORPOST open obligations to verify that there are no outstanding balances. Post has indicated it will follow-up with HQ to address any outstanding liquidations and then make arrangements to close them. Please refer to Recommendation #13 for further details and documentation.

Recommendation 15: That the post dispose of old administrative files.

Response: **Concur**

On July 23, 2007 the Country Director wrote to all Post staff acknowledging this recommendation and instructing staff to follow Manual Section 892 procedures for disposing of outdated documents. Changes have already been made to the filing system.

Recommendation 16: That the post establishes and implement a procedure for regular records retirement and disposal in line with agency records management policy.

Response: **Concur**

On July 23, 2007 the Country Director wrote to all Post staff directing them to follow the Manual Section 892 for disposal of outdated documents. Changes have already been made to the filing system. The Country Director specified that Cameroon's procedure for regular records retirement would be every five years for admin unit files, programmers/SSC would follow MS 892, and medical unit files are to be forwarded to Washington OMS upon the departure of Volunteers/Trainees from Post.

Recommendation 17: That the post conduct all required Volunteer living and settling-in allowance surveys.

Response: **Concur**

Post acknowledges this recommendation. Post issued the surveys in January 2007 to the volunteers who swore-in December 2006. The deadline for the volunteers to return the survey forms was the end of April 2007 (3 months). Post will issue the survey again to the new volunteers arriving in August (ED/SED) and December (Agro/Health) 2007.

Recommendation 18: That the post conduct independent living and settling-in allowance surveys and use the results to verify the results of the related Volunteer surveys.

Response: **Concur**

Post acknowledges this recommendation. Post issued the surveys in January 2007 to the volunteers who swore-in December 2006. The deadline for the volunteers to return the survey forms was the end of April 2007 (3 months). Post will issue the survey again to the new volunteers arriving in August (ED/SED) and December (Agro/Health) 2007. Post has created a summary report of survey findings which is included in attached documentation.

Recommendation 19: That the post communicate accurate survey requirements to Volunteers

Response: **Concur**

Post acknowledges this issue. As of the last issued rounds of surveys on January 11, 2007, Post issued accurate information to Volunteers about survey requirements, deadlines, etc.

Recommendation 20: That the post completes the Volunteer settling-in allowance survey within the prescribed period.

Response: **Concur**

Post acknowledges this issue. Post issued the most recent round of settling-in allowance surveys in January 2007 to the volunteers who swore-in December 2006. The deadline for the volunteers to return the survey forms was the end of April 2007 (3 months). Post will issue the survey again to the new volunteers arriving in August (ED/SED) and December (Agro/Health) 2007. Post has created a summary report of survey findings which is included in attached documentation.

Recommendation 21: That the post cease withholding rent payments to Volunteers.

Response: **Concur**

Post acknowledges this recommendation and has ceased from withholding volunteer rent payments. Post strongly encourage volunteers to send in rent receipts on a regular basis.

Recommendation 22: That the post sends e-mail notifications of departing Volunteers to headquarters within 24 hours

Response: **Concur**

Post acknowledges this, as it was a misunderstanding of the 24 hour requirement. Post Volunteer Record had the understanding that 24 hours meant 3 eight-hour work days versus a 24 hour day. Post will have all cables sent in within a 24 hour period of COS or ET. As the two sample surveys submitted in June 2007 indicate, Post is now following this recommendation.

Recommendation 23: That the post perform a review of possible banking options in paying Volunteers their living allowances with the objective of improving efficiency, effectiveness, and reliability.

Response: **Do Not Concur**

In January 2007 post explored the option of having volunteer allowances deposited electronically in one central bank in Cameroon. Post's findings were that there is only one bank, Standard Charter Bank, that has the capability to wire funds to all of the volunteer's various banks in the regional capitals. The region agrees that post is using the best option available to them to address this issue. Post will continue to explore this option with other emerging banks, as they arise, though this may require some additional transfer fees and approval from PC Washington and FSC Charleston.

Recommendation 24: That the post notify Volunteers in advance if the living allowance coverage period is to change.

Response: **Concur**

As of May 2007, Post sends electronic and hard copy pay information to the volunteers and instituted a policy conveyed verbally that Volunteers are to be notified in advance if there is to be any change in the living allowance coverage period.

Recommendation 25: That the post return to Volunteers' their no-fee passports and comply with agency policy requiring that Volunteers hold their no-fee passports.

Response: **Concur**

Post acknowledges this recommendation. As of December 2006, Post has begun returning passports to all volunteers. Note: Some volunteers have refused to accept their passports citing they don't have a secure place to keep their passports and requesting to keep them in the safe in the main office.

Recommendation 26: That the post provides Volunteers with receipts for items held for safekeeping.

Response: **Concur**

Post concurs with the recommended practice, but does not concur with the finding that it was in breach of the practice at the time of the IG's audit. During the IG Auditor's visit, Post shared with the IG Auditor a copy of the inventory list with the volunteers' signatures. The IG Auditor acknowledged this practice and indicated that this was satisfactory to serve as a receipt. The AO gives the Volunteer a signed copy of the inventory list, a copy of which is provided as supporting documentation.

Recommendation 27: That the post use the last four digits of the Volunteers' social security number or another identifier rather than the complete social security number on post forms.

Response: **Concur.**

Post acknowledges this recommendation. As the attached documents from May 2007 show, this recommendation has been put into practice and Post will not require full SSN of any volunteers on forms in the future.

Recommendation 28: That the post maintains accountability and oversight over funds provided to the Volunteer representatives for upkeep of the hostel by determining from the Volunteer representatives their suggested expenditures and reviewing the expense log on a periodic basis.

Response: **Do Not Concur**

Effective January 26, 2007, Post no longer deducts funds from the volunteers living allowances for the upkeep of the transit house/hostel. The cashier now handles all

payments for the needs and upkeep of the transit house/hostel. Volunteers no longer hold any funds for the upkeep of the hostel/hostel. The practices which this recommendation referred to are now obsolete.

Recommendation 29: That the post designates the Volunteer hostel representatives as sub-cashiers.

Response: **Do Not Concur**

Effective January 26, 2007, Post no longer deducts funds from the volunteers living allowances for the upkeep of the transit house/hostel. The cashier now handles all payments for the needs and upkeep of the transit house/hostel. Volunteers no longer hold any funds for the upkeep of the hostel/hostel. Thus, there are no hostel representatives to designate as sub-cashiers.

Recommendation 30: That PSCs not sign contracts nor function as supervisors.

Response: **Concur**

Made effective by the Country Director's verbal briefing to staff in March 2007, Post acknowledges this recommendation and has ceased from allowing PSCs to sign as supervisors.

Recommendation 31: That the post assigns different persons to maintain the inventory records and conduct the physical inventory.

Response: **Concur**

Post acknowledges this recommendation. Effective March 2007, Post has assigned the Admin Assistant to conduct the physical inventory while the Property Manager maintains the database.

Recommendation 32: That the post takes a complete physical inventory and update the inventory records.

Response: **Concur**

Post acknowledges this recommendation. Post has required the Property Manager to take a complete inventory of all items in the offices and residences, which was completed in July 2007.

Recommendation 33: That the post disposes of unusable items and items which the post determines will not be used.

Response: **Concur**

Post acknowledges this recommendation. Computers and items from the Garoua office were disposed of via auction in July 2007. Post is planning another auction after the rainy season in November to divest remaining unusable items.

Recommendation 34: That the post issues a custody receipt for post property held at the residence of the APCD/Health.

Response: **Concur**

Post has issued a custody receipt for property held at the APCD/Health Residence. Additionally post has updated the custody receipts for the other USDH residences.

Recommendation 35: That the medical unit keeps an inventory listing of medical supplies and use it in performing monthly physical inventories.

Response: **Concur**

Post acknowledges this recommendation and since May 2007 has incorporated a monthly inventory of all medical supplies. This inventory is done by the medical secretary. The Country Director continues to inventory with the PCMOs the controlled substances on a monthly basis.

Recommendation 36: That the post comply with PCM section 522 regarding the non-official use of Peace Corps vehicles by staff.

Response: **Concur**

Post acknowledges this recommendation. Effective March 2007, Post has ceased use of vehicles for personal use.

Recommendation 37: That the duty driver cease reviewing and certifying the correctness of the daily vehicle activity logs.

Response: **Concur**

Effective April 2007, AO will henceforth review vehicle logs every week.

Recommendation 38: That the administrative officer reviews the daily vehicle activity logs at least weekly and make them available for review by the country director on a monthly basis.

Response: **Concur**

Effective April 2007, AO will henceforth review vehicle logs every week and make them available to the country director on a monthly basis.

Recommendation 39: That the post develops standards and procedures to address the deficiencies relating to documentation, control of bids, and timeliness of vehicle disposal noted in its FY 2005 auction of post vehicles.

Response: **Concur**

Post acknowledges this recommendation and has implemented the new practices in a recent vehicle auction. All bids were numbered with telephone contacts. The first bidder was contacted and offered the vehicle and upon decline the vehicle was offered to the next candidate. All was all documented.

Post will henceforth highlight the actual buyer on the winner list and make sure that all bidders include either telephone number or a relative's. If bidders do not follow instructions, their bids will be voided. Post will ensure that all relevant documents be kept in one folder.

Recommendation 40: That the post instructs staff to submit their travel vouchers within five working days after a trip's completion.

Response: **Concur**

Since May 2007, Post has sent reminder emails to staff to submit travel vouchers within five days.

Recommendation 41: That the post instruct its staff to sign travel authorizations.

Response: **Concur**

All staff are now required to sign their travel Authorizations. In April and May 2007, staff were repeatedly instructed to sign travel authorizations. Copies of signed travel authorizations are attached as documentation of compliance.

Recommendation 42: That the Country Director review the adequacy of the in-country travel per diem rate and adjust it as needed.

Response: **Concur**

Post acknowledges this recommendation and has requested to Senior BO, A/CAO, CAO an increase in our budget to address this issue. In March 2007, Post received permission and implemented an increase in the per diem from 10.000 cfa to 12.000 cfa. Plans are being made to conduct a survey of the per diem allowances to further investigate whether further adjustments are needed.

Recommendation 43: That the post comply with agency policy in the preparation and management of its leases.

Response: **Concur**

Post acknowledges this recommendation. Post updated the certificate of acceptance for the CD residence's lease on April 30 ,2007. Supporting documentation includes a spreadsheet breakdown of all Post leases demonstrating that option years are now included in the Garoua lease, that

the Regional Director's authorization for the Country Director's lease has been obtained, and generally documenting the status of all leases at Post.

Recommendation 44: That the Country Director ensures that the Regional Security Officer has completed security clearances for all PSCs and that clearance documentation from the RSO has been placed in the PSCs' contract files.

Response: **Concur**

As of July 27, 2007, Post has requested the RSO to completed security clearances for all PSCs and 22 of 27 PSCs have had the security clearances completed. The attached supporting documentation provides a list of clearances completed in January 2007, the request by the CD to the RSO to complete security clearances for all staff, a spreadsheet documenting status of security clearances for all staff, and documentation of the location of clearance information. The CD's request to meet with the RSO the week of July 30-August 2 to gather copies of all security documentation to place in PSC's contract files is also included. Background checks are done by the Embassy FSN SI and the original documentation files are based at the US Embassy.

Recommendation 45: That the post obtain intelligence background information certifications from its PSCs.

Response: **Concur**

This recommendation is complete. Supporting documentation includes signed intelligence background information certifications from all PSCs.

Recommendation 46: That the post includes the complete signed personal services contracts in the PSCs' files.

Response: **Concur**

Since May 2007, all PSC files have been updated to contain all pages of the signed and completed personal services contracts.

Recommendation 47: That the post correct PSCs' enter-on-duty dates on the contracts.

Response: **Concur**

As of May 2007, Post had correctly put PSC's entry-on-duty date on PSC contracts, replacing the incorrectly used contract start date.

Recommendation 48: That the post corrects the current PSC contracts to include missing option years.

Response: **Concur**

Since May 2007, Post has corrected all PSC contracts to include option years.

Recommendation 49: That the post obtains contractor release forms upon the contracts' completion.

Response: **Concur**

As of May 2007, Post has been in compliance with this recommendation. At the time of the IG Auditor's visit, Post had misunderstood that contractor release forms are given only when contracts end.

Recommendation 50: That the post ceases permitting PSCs to sign appraisals as supervisors.

Response: **Concur**

As of May 2007, Post will no longer permit PSCs to sign appraisals as supervisors. A new template for appraisals has been created and will be implemented in December 2007 when the current round of contracts end and appraisals are completed.

Recommendation 51: That the Country Director review the post's contract for guard services giving consideration to the reasonable wage concern raised by the Ambassador and the RSO.

Response: **Concur**

This issue has a huge budget implication for Peace Corps Cameroon. In April 2007, post requested support for implementing a wage change during their Mid-Year Review Unfunded Request (UFR) submission. Region approved the UFR after the Mid-Year Review and funds were provided through a budget upload in June 2007 for implementation of the wage increase in Q4 July-September 2007. An increase in guard wages will be built into future budgets FY08 and beyond through Ops planning. Currently, Post has requested a meeting with the guard service to discuss the current contract and is waiting for the guard service to confirm a meeting time.

Recommendation 52: That the post conducts a review to determine what changes must be made to ensure that PSCs are paid on time and implement them, and that the Country Director informs the regional director that the required action has been taken.

Response: **Concur**

Post has implemented the recommendation to review the current system to determine means of ensuring that PSCs are paid in a timely manner. Specifically, Post has explored the possibility of having a pass through account where salaries will be sent through an EFT system. FSC informed Post that they do not have SWIFT EFT capability to Cameroon for local currency at this time. The causes of late payments to PSCs are not all within the power of Post or Region to control. Post and Region will continue to explore ways to ensure timely payments to PSCs.

Recommendation 53: That the administrative officer ensure that staff complete the daily attendance log.

Response: **Concur**

As of May 2007, Post has been in compliance with this recommendation. The country director has instructed the administrative officer to ensure staff complete the daily attendance log.

Recommendation 54: That supervisors review and approve time worked during the pay period.

Response: **Concur**

As of May 2007, Post has been in compliance with this recommendation. Post created a new sign-in log for the office. On the log, the supervisors signs documenting and approving the time worked by employees.

Recommendation 55: That supervisors review PC-57 "Annual Attendance Record" forms as of June 15 and December 15 of each year and that the timekeeper performs a leave audit annually.

Response: **Concur**

Post acknowledges this recommendation and supervisors will review the PC-57 Annual Attendance Record forms by June 15 and December 15 of each year. The mid-year review of PC-57s has been completed for this year with the Country Director reviewing PC-57s for all US direct hire staff.

Recommendation 56: That the post review the adequacy of drivers' premium pay for functioning as duty driver.

Response: **Concur**

Post has reviewed the adequacy of drivers' premium pay. As of March 2007, Post has provided a couple of additional benefits for drivers:

1. Increase daily per diem from 10 000 CFA to 12 000 CFA
2. All Drivers on assignment in Yaoundé after 10:00 PM will be lodged in Hotel next to the office.
3. Post will re-evaluate the premium pay of the Duty Driver from its current amount at the end of their current contracts.

Recommendation 57: That the post formulate a written policy for compensatory time and communicate it to staff.

Response: **Concur**

In May 2007, Post reviewed this issue with staff, formulated a new written policy for compensatory time, and communicated the new policy to staff. Each first full week of every month is no travel week for all staff. That Friday of every month the office will be closed.

Recommendation 58: That the IT specialist maintain documentation that staff have completed annual IT security training.

Response: **Concur**

As of May 2007, the IT specialist had begun maintaining copies of the IT security training certificates of all staff who had completed the annual training.

Recommendation 59: That the IT specialist obtain and maintain computer use forms signed by all staff.

Response: **Concur**

As of July 27, 2007, copies of the MS 542 User forms for all staff are on file in the IT Specialist's office. The attached supporting documentation includes a sample of recently completed forms. The sample also includes forms for all US Direct hire staff as per the IG auditor's bulleted points in the preliminary report.

Recommendation 60: That the IT specialist eliminate the user accounts of staff upon their departure.

Response: **Concur**

As of May 2007, the country director had instructed IT specialist to eliminate user accounts of staff upon their departure. Currently, all ex-staff have had e-mail and account access removed from the system. A sample confirming updated user accounts as of July 20, 2007 has been provided.

APPENDIX C

OIG COMMENTS

The region concurred with 57 of the 60 recommendations. We closed recommendations numbers 1, 3-6, 8-43, 45-51, and 53-60.

The region did not concur with recommendations numbers 23, 28, and 29; however, we closed these recommendations as we found that the post took the actions to resolve these recommendations. Specifically:

- To resolve recommendation no. 23, the post performed a review of banking options as requested.
- To resolve recommendation no. 28, the post eliminated the Volunteer's funding of the hostel's upkeep.
- To resolve recommendation no. 29, the post eliminated payment handling by Volunteer representatives for the hostel's upkeep.

Recommendation numbers 2, 7, 44, and 52 remain open pending confirmation from the chief compliance office that the following has been received:

- For recommendation number 2, confirmation that the cashier has changed the combination to the imprest fund safe.
- For recommendation number 7, documentation showing that an outside audit of the imprest fund has been conducted.
- For recommendation number 44, documentation showing that the regional security officer has completed security clearance investigations for all PSCs and that the post has placed security clearance documentation in the PSCs' contract files.
- For recommendation number 52, documentation showing that PSCs are being paid on time.

In their response, the region describes actions they are taking or intend 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 they have taken these actions nor 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.

APPENDIX D

AUDIT COMPLETION AND OIG CONTACT

AUDIT COMPLETION

The audit was performed by senior auditor Steven Kaffen.

OIG CONTACT

If you wish to comment on the quality or usefulness of this report to help us strengthen our product, please e-mail Gerald P. Montoya, Assistant Inspector General for Audit, at gmontoya@peacecorps.gov, or call him at (202) 692-2907.

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