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To: Jody Olsen, Director
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Angela Kissel, Acting Chief Compliance Officer

From: Kathy A. Buller, Inspector General 

Date: May 2, 2018

Subject: Final Report on the Audit of Peace Corps/Panama (IG-18-01-A)

Transmitted for your information is our final report on the Audit of Peace Corps/Panama, and the report will be publicly available online within 24 hours.

Management concurred with all 11 recommendations. In its response, management described actions it is taking, or intends to take, to address the issues that prompted each of our recommendations. We closed eight recommendations (numbers 1, 2, 6, 7, 8, 9, 10 and 11) based on a review of corrective actions and supporting documentation. We will review and consider closing the remaining three recommendations when documentation reflected in the agency's response to the preliminary report is received.

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

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

You may address questions regarding follow-up or documentation to Assistant Inspector General for Audit Judy Leonhardt at 202.692.2914 or Senior Auditor Ann Lawrence at 202.692.2936.

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

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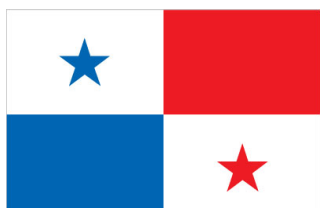
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Peace Corps
Office of
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GENERAL**



A Volunteer and his community.



Final Audit Report
Peace Corps/Panama
IG-18-01-A
May 2018

EXECUTIVE SUMMARY

BACKGROUND

The Office of Inspector General (OIG) conducted an audit of Peace Corps/Panama (hereafter referred to as “the post”) from August 27 through September 16, 2017.

Staff:

U.S. direct hires: 3
Foreign service nationals (FSNs): 1
U.S. personal services contractors (PSCs): 6
Full-time PSCs: 38

Spending (approx.):

Fiscal Year (FY) 2017 post spending: \$4 million
Average regional overhead: \$375,619



Figure 1: Map of Panama

WHAT WE FOUND

The post’s financial and administrative operations ran well but some areas required improvement to comply with agency policies and applicable federal laws and regulations. Specifically:

- The cashier did not transfer accountability to the alternate cashier during extended leave periods.
- The post incurred substantial expenses for additional dental care beyond routine procedures and without consistent prior authorization.
- The cashier supervisor did not witness the cashier’s issued bill of collection (BOC) payment.
- The post did not have adequate segregation of duties over its administrative activities.
- The post paid value added taxes on various purchases.
- Lease agreements did not contain the necessary information in the lease documents.
- The director of management and operations (DMO) provided unauthorized access to the Peace Corps information technology systems.
- The post did not properly dispose of a specially designated drug per Peace Corps policy.

RECOMMENDATIONS IN BRIEF

Our report contains 11 recommendations directed to the post and headquarters. We recommend that the post strengthen its controls in the management of imprest funds and purchases. In addition, we recommend that the post retrain its Peace Corps medical officers (PCMOs) on authorization of dental care processes and on how to properly dispose of medical supplies.

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BACKGROUND

OIG conducted the audit of Peace Corps/Panama from August 28 to September 8, 2017. We previously performed an audit of the post and issued our report (IG-11-09-A) in 2011.

The first group of Peace Corps Volunteers arrived in Panama in 1963. The program closed in 1971 for political and security reasons, resuming in 1991. Approximately 2,470 Volunteers have served in Panama since the post was first established. At the time of our audit, 194 Volunteers were working in the following project sectors: sustainable agriculture systems, community environmental conservation, water and sanitation, hygiene, and English education. The post had 3 U.S. direct hires, 1 foreign service national, and 44 full-time personal service contractors. In FY 2016, the post's budget was approximately \$4.5 million.¹

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

AUDIT RESULTS

IMPREST

The principal cashier did not transfer accountability to the alternate cashier during extended leave periods.

According to the Department of State's Cashier User Guide² [Section 3.3.5.2.2], "During a planned absence of a principal cashier of more than 4 days, an unofficial transfer of accountability must take place." Furthermore, Peace Corps policy [Peace Corps Manual Section (MS) 760] for transferring accountability includes the requirement for an imprest fund reconciliation.

The alternate cashier performed the principal cashier's duties during absences but was not given accountability as required by the Cashier User Guide and MS 760. Although the post was aware of the requirements for the alternate cashier to perform cashier duties, the post was unaware that the alternate cashier should be given accountability. Furthermore, the principal cashier expressed reluctance about transferring accountability because of concerns that the imprest fund would not reconcile once accountability was returned.

¹ The agency does not determine a total cost per post beyond directly attributable post expenses, as certain costs are centrally budgeted and managed by headquarters offices including the salaries and benefits of U.S. direct hires. The Peace Corps Office of Budget and Analysis provided the total cost of approximately \$23 million incurred by the Inter-America and the Pacific region in direct support of its 20 overseas posts in FY 2016, which is an average of \$375,619 per post.

² Cashier User Guide is published by the U.S. Department of State, describes the responsibilities and detailed instructions for personnel involved in implementation and use of a cash imprest fund.

Additionally, contrary to policy, we found that the DMO assigned cashier functions in FORPost³ to the alternate cashier even though the alternate cashier did not take accountability of the funds. Overseas Financial Management Handbook (OFMH) 13.18.1 states:

An alternate cashier holding a partial advance may not be given the Cashier (or Cashier Plus) group in FOR Post and may not make any cashiering entries into FOR Post . . . When an alternate cashier takes over the Cashier's full accountability, a 365 imprest verification must be conducted and paperwork signed by both cashiers. The Alternate Cashier is then given the Cashier (or Cashier Plus) group in FOR Post to make cashiering entries and operate fully as the Cashier.

The DMO could not recall the reason access was provided to the alternate cashier and was unaware of the Peace Corps policy outlining the above responsibilities. When the post does not comply with established criteria, it becomes vulnerable to asset misappropriation.

We recommend:

- 1. That the country director monitor and document, prior to the principal cashier going on leave for more than 4 days, that the accountability of funds has been transferred to the alternate cashier, in accordance with policy.**
- 2. That the director of management and operations only assign cashier functions in FORPost to the alternate cashier upon the transfer of accountability.**

DENTAL

The Peace Corps medical officers did not consistently get prior authorization from the Office of Health Services (OHS) dental consultant for Volunteer dental work.

According to Technical Guidance (TG) 180, the Peace Corps provides limited dental care and related expenses during a Volunteer's service. During mid-service and close of service (COS), the Peace Corps allows for an annual check-up at a qualified dentist. The Peace Corps does not provide dental care to treat aesthetic conditions (e.g. orthodontia, dental veneers, or whitening procedures) without OHS dental consultation and approval. TG 180 also states that "all [dental] treatments except for routine check-ups, cleaning, and small fillings require prior authorization from the OHS dental consultant."

Volunteers visited the dentist for their mid-service and COS check-ups and received additional dental care treatment that went beyond routine check-ups and cleanings. We found instances where the post provided treatment to Volunteers for conditions for which a dental consultation is mandatory, but the consultation was not obtained. Examples of dental care treatments at the post that did not receive consultation were: crowns, root canals, wisdom teeth extractions, night guards, retainers, and veneers.

³ Peace Corps overseas financial system.

We sampled 357 Volunteers' receipts for dental visits paid between January 2016 and August 2017. Of the 357 sampled, 29 required OHS dental consultation. We determined that 15 of the 29 Volunteers did not receive proper authorization for dental care received during that time period, resulting in a questioned cost of \$9,770.

The PCMO was aware of the Peace Corps policy and procedures but could not recall why there were so many procedures performed without consultation. Because the policy was not followed, the post was exposed to potential provider fraud, inflated billing, possible collusion, and overtreatment.

We recommend:

- 3. That the country director implement steps to ensure that the Peace Corps medical officers follow policy for appropriate dental care consultation.**

The post incurred substantial expenses for additional dental care beyond routine checkups and cleanings.

The PCMO is responsible for scheduling Volunteers for their required dental visits during mid-service and COS exams, as designated by TG 180. For almost 20 years, the post referred a vast number of Volunteers to a certain dental clinic because the clinic has multiple specialists in its facility to accommodate all the Volunteers when they arrive at the post.

The disbursement reports for dental services showed a high dollar amount being spent on a yearly basis. We compared the overall dollar value against four other posts, and noticed that PC/Panama had a higher average per volunteer and spent more than twice the dollar amount at another post with more Volunteers.⁴

Additionally, we sampled 600 Volunteers' receipts for dental visits paid between October 2014 and August 2017. From the sample, 305 (50.8 percent) of the Volunteers at the post who visited the dentist for their mid-service and COS check-ups required additional dental care treatment that went beyond routine check-ups and cleanings. Examples of additional dental care treatments at the post were up to ten cavities, crowns, implants, root canals, wisdom teeth extractions, night guards, retainers, and veneers. Although the Peace Corps policy⁵ states small cavities are acceptable as part of the mid-service and COS dental exams, the amount of cavities treated and the regularity at which they were treated raises concern. The OHS dental consultant also expressed concern about possible overtreatment by the local dental clinic.

Peace Corps does not currently contract with dental and medical facilities. Office of the Chief Financial Officer (OCFO)/Acquisitions and Contract Management (ACM) stated that dental treatments are treated as "claims" not procurements and do not require a contractual instrument.

⁴ Previous OIG investigations noted concerns regarding dental care services provided at post. As a result of the heightened risk noted, this audit further reviewed post dental medical payments and reviewed in detail the expenses for additional dental care beyond routine checkup and cleanings.

⁵ TG-180 Dental Policy

The OFMH 32.7.11 states that:

If the cost or the vendor is not known at the time the medical service is authorized, Posts should not record an obligation in FOR Post until the invoice is received. Posts should then establish an obligation using the funds current at the time the invoice is received (treating it as a “claim”) rather than the date the medical service was authorized/performed.

For supplies (medication, bandages, crutches, etc.) that are incidental to the care of a Volunteer (e.g. a Volunteer goes to a dentist, gets a cavity filled, is given a prescription for some medicine), the supplies are part of the medical care/service and are not considered a procurement, even if the supplier is a different vendor.

However, OIG believes that the purchase of supplies and services in regard to dental treatment is a procurement activity and all standard procurement rules and regulations should apply. As previously stated TG 180 allows for routine dental examinations. These services are predictable and can be obligated prior to mid-service or COS dental examinations.

TG 180 also states that “A Volunteer who requires, or is requesting, dental treatment may be referred to a local dentist. The dentist will provide a diagnosis, treatment plan and estimated cost of the treatment in writing.” OIG recognizes that some services may require emergency treatments and therefore are unpredictable. However, the majority of treatments we identified were not emergencies and could have been negotiated prior to the dentist providing services.

While agency policy [OFMH 32] denotes payments for these goods and services as “claims,” this should not preclude Peace Corps from ensuring that taxpayers get optimum value and services when the welfare of the Volunteer is not in jeopardy. Price competition for the predictable costs and the establishment of either a competed contractual agreement or blanket purchase agreement could help assure timely advanced approval and authorization for the mid-service and COS dental examinations and oral disease prevention services.

We recommend:

- 4. That the post and the Office of Health Services closely monitor the dental services provided to the Volunteers to ensure that the services performed beyond routine check-ups and cleanings are medically necessary.**
- 5. That the post consult with the Office of the Chief Financial Officer/Acquisition and Contract Management on the potential use of a competitive contract or blanket purchase agreement vehicle for the purchase of medical/dental supplies and services.**

BILLS OF COLLECTION

Collections were not made in the presence of the cashier supervisor when the bill of collection was issued to the cashier.

The post cashier is a foreign service national who participates in the Peace Corps health insurance plan. The Peace Corps makes payments to the health insurance company for staff participating in the plan. Since the FSN is not part of the Peace Corps' payroll system, the Peace Corps cannot automatically deduct the employee portion from salary payments. Therefore, the FSN must pre-pay the Peace Corps the insurance premium, and the billing officer must issue a bill of collection to the FSN when this payment is due. OFMH 7.3 states:

If a Cashier is issued a Bill of Collection, the collection must be made in the presence of the Cashier Supervisor. The Cashier Supervisor must also sign the General Receipt as witnessing the transaction.

We found 4 of 30 BOCs sampled were for payments to the Peace Corps for premiums related to the cashier's family insurance coverage. The cashier paid the BOC with personal funds and signed the receipt after depositing the funds. However, the general receipts were not signed by the cashier's supervisor as required by policy.

None of the 4 BOCs had any indications that the supervisor witnessed the collection. We noted that both the country director (CD) and cashier were unfamiliar with the policy. As a result, the BOCs that were paid by the cashier for insurance coverage reimbursements were not witnessed by the cashier supervisor. Instead, the DMO monitored the collections through FORPost, but did not directly observe the collections. Typically, the DMO supervises the cashier, but OFMH 13.2.2 states that when the cashier's first level supervisor is not a U.S. Citizen then the cashier must be supervised by a second level supervisor who is a U.S. Citizen. Since the DMO is not a U.S. Citizen and is prohibited from performing the function of cashier supervisor, then the CD is the supervisor for the cashier.

Supervision provides a level of oversight necessary for ensuring that cash transactions are properly conducted and Peace Corps resources are protected. The absence of supervision increases the risk of misuse of Federal funds.

We recommend:

- 6. That the cashier supervisor (country director) witness the payments of the principal cashier in compliance with agency policy.**

The post did not have adequate segregation of duties over its administrative activities.

OFMH 7.1 states, "Posts must maintain separation of responsibilities in the performance of billing and collection to ensure that adequate internal controls are in place." In 2015, the financial assistant (FA) created a BOC, signed the BOC as the acting DMO, and signed and issued the general receipt after collecting the funds. In another instance, the FA created a BOC

and collected the funds associated with the BOC. Typically the billing officer creates the BOC, the DMO signs the BOC, and the cashier issues the general receipt.

The FA attributed both instances of inadequate segregation of duties to the excessive absences of the former DMO, who was eventually removed. This problem appears to have been compounded due to the FA having too many responsibilities for the size of the post, including billing officer, alternate cashier, and acting DMO. The post currently has approximately eight administrative staff supporting Volunteers, which should be sufficient resources for segregation of duties.

The Government Accountability Office's standards⁶ states that segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Appropriate separation of duties will also help the post defend against risk of error, and misuse.

We recommend:

- 7. That the country director and director of management and operations assess administrative staff responsibilities and develop a staffing plan in the event of staffing absences, and reassign functions as needed to maintain separation of duties.**

VALUE ADDED TAXES

The post paid value added taxes on various purchases.

Per the 1990 Peace Corps agreement, "the Government of the Republic of Panama will exempt vehicles, equipment, and supplies introduced into or acquired in the Republic of Panama by the Government of the United States of America, and used in connection with Peace Corps programs from taxes, customs duties, and other charges." However, we found several instances where various Peace Corps purchases included value added taxes. For example, six Peace Corps credit card purchases within our sample were taxed approximately \$232.

The DMO was not aware that the post was being taxed and contended that not all merchants honor the tax exemption when requested. However, to address the problem, the DMO indicated that staff are told to avoid such businesses, and Peace Corps Headquarters management stated that steps are being taken to contact these companies to encourage them to exempt the taxes.

We were unable to ascertain if the merchant denied the exemptions because of unfamiliarity with the bi-lateral agreement or if the Peace Corps staff failed to request the exemption. In any event, the post could potentially be expending unnecessary resources to acquire goods and services, and the resources could be better utilized for volunteer support.

⁶ The Government Accountability Office's "Standards for Internal Control in the Federal Government" (GAO-14-704G) Section 10.13

We recommend:

- 8. That the country director and the director of management and operations be proactive in explaining the value added tax exemptions to vendors and encourage vendors to honor the exemptions.**

LEASES

Lease agreements did not contain the necessary information.

MS 733 “Lease Procedures” states that the estimate of square footage (and/or acreage) should be included in the lease agreement as a Federal requirement. We reviewed five expired lease agreements to determine if they were written in accordance with Peace Corps’ policy. Two of the five expired lease agreements reviewed—a storage warehouse and the previous DMO’s apartment—did not contain the square footage of the rental space.

Additionally, we reviewed the current warehouse lease agreement and found it also did not contain the required square footage information. When brought to the post’s attention, the contracting officer attributed the deficiencies to an omission resulting from a form change. However, our comparison of the original and revised forms did not disclose any obvious modification regarding square footage data.

The DMO stated that an amendment would be made to the current contract since the contract had not been closed out. Square footage is an important concept in leasing because the agreed-upon amount of square footage in a leased property will dictate the terms of the lease. Hence, the post should ensure square footage is included in all lease agreements.

We recommend:

- 9. That the country director and the director of management and operations issue a modification for the current lease to include square footage in the description and take steps to ensure future lease agreements meet applicable requirements.**

INFORMATION TECHNOLOGY

The DMO provided unauthorized access to Peace Corps information technology systems.

Interim Policy Statement 1-17 Rules of Behavior Section D states “Users shall work within the confines of the access allowed to them and shall not attempt to access systems or applications . . . to which access has not been authorized.” OFMH 24 requires FORPost users to complete a FORPost user form before receiving access, and the user manual provides instructions for reviewing the FORPost/OdyWeb form. OdyWeb instructions note that the only staff members authorized to submit security certifications are the administrative officer⁷ and CD (or acting

⁷ Administrative officers are currently known as DMOs.

administrative officer or acting CD). However, we found the following instances in which the DMO incorrectly gave staff members access to systems without proper authorization:

- Two staff members were granted access to perform activities in FORPost without documented approval.
- Two staff members were granted access to the Volunteer in-country allowance system within OdyWeb but were not approved on the proper form.
- One staff member was given authorization to submit security certification to headquarters through OdyWeb.

The user administrator (the DMO) is responsible for managing user roles, access status, and access forms. The DMO stated that the lack of documented approval in FORPost resulted from an oversight; and OdyWeb's improper access was granted because of a lack of knowledge of the requirements.

Appropriate documentation is an integral part of internal controls which are essential to protect government resources. The lack of documented access could permit unauthorized individuals to compromise the system. The DMO stated that all forms will be modified to reflect proper access.

We recommend:

- 10. That the director of management operations review all users of the system to verify that they have documented approval and proper access to the IT system.**

MEDICAL SUPPLIES

The post did not properly dispose of a specially designated drug.

The Peace Corps does not have clear guidance on damaged medical supplies that are not returnable, but it does have defined guidelines on proper waste disposal of expired and used supplies. Specifically, MS 734 Policy states, "Medical supplies (medicines, dressing material, . . . etc.) with expired shelf life . . . must be destroyed in the presence of the PCMO and the CD, in accordance with local waste disposal and air and water pollution control standards."

During our review of medical supplies, the post alerted us that it threw a broken vial of typhoid drug in the trash. The PCMO maintained that the post had never received damaged supplies before, and therefore did not know what disposal actions to take after the broken vial was discovered. The PCMO discarded the medical supplies and noted "broken" on the medication dispensing form. However, the vaccine is classified as specially designated and its disposal requires special handling. The post's proper process for the disposal of medical supplies includes requesting a local company to collect the used medical supplies (needles, gauzes, etc.) and expired drugs as soon as the CD and PCMO count and verify the supplies.

We found the PCMOs erroneously prepared a *record of medication dispensed* form (TG 240 Attachment D) to document the discarding of the damaged medical supplies. The form prepared

is normally used to show supplies dispensed to a Volunteer. The disposal form (PC-734E) should have been used to reflect any medication and medical supplies disposals instead of the dispensing form. We also found that the CD was unaware of the damaged supplies and was not present at the time of disposal.

Waste disposal procedures were put in place to address the proper handling of medication and prevent mishandling, such as placing medication in the trash. It's the responsibility of all PCMOs to manage their waste properly, because improper disposal of medical waste may cause damage to the environment or harm to people who come in contact with it.

We recommend:

- 11. That the country director direct the Peace Corps medical officers to seek guidance when questioning the correct procedure for the disposal of medical supplies.**

OTHER AREAS OF CONCERN

VOUCHER

The post made multiple purchases of medical supplies that normally would have been a single purchase transaction above the micro-purchase threshold.

The Federal Acquisition Regulation (FAR) Section 13.003(c)(2)(ii) states that a contracting is prohibited from breaking down the requirements aggregating more than the micro-purchase threshold into several purchases that are less than the applicable threshold merely to “[a]void any requirement that applies to purchases exceeding the micro-purchase threshold.” Micro-purchase is defined by the FAR as an aggregated purchase amount that does not exceed the micro-purchase threshold (\$3,500). However, the OCFO/ACM sets that threshold for overseas acquisition at \$3,000. Additionally, Peace Corps policy, OFMH 45.2, allows the post to use their purchase card to order goods and services above the micro-purchase threshold in conjunction with an existing contract vehicle (i.e., Peace Corps blanket purchase agreements).

We identified two instances where the post purchased routinely stocked medical supplies without competition. Although the amount of each individual purchase was under \$3,000, which does not require competition, combined daily amounts on invoices or credit card statements typically exceeded the \$3,000 single purchase limit allowed for micro-purchases. The following shows where the post appears to have circumvented the requirement for single purchase limits by acquiring routine medical supplies using two different payment methods:

- On April 4, 2017, the post had two pharmacy receipts (from the same pharmacy) totaling \$1,168 for purchases of routinely stocked medical supplies using electronic funds transfer. The post also had a purchase card receipt for the same day, using the same pharmacy, for approximately \$2,900.
- On June 21, 2017, the post had two receipts from two different pharmacies totaling approximately \$700 for purchases of routinely stocked medical supplies using electronic funds transfer. The post also had a purchase card receipt for about \$2,995 on the same day from one of the two pharmacies used.

Furthermore, this issue was previously identified in May 2017 by the OCFO. While OCFO directed the post to use the appropriate contracting vehicle to correct this issue going forward, it was not corrected prior to our visit. However, after discussions with OCFO and our audit team, the post did enter into a blanket purchase agreement with one of the local pharmacies.

These purchases presented the appearance of circumventing the procurement process and denied the post an opportunity to secure a better value that comes with large purchases acquired through open competition. By utilizing blanket purchase agreements and estimating the needed quantity for these routine medical supplies over a given period of time (i.e., monthly), the post can better ensure that its budget is spent wisely.

We are not issuing a recommendation because the post corrected the problem while we were onsite for fieldwork.

QUESTIONED COSTS AND FUNDS TO BE PUT TO BETTER USE

We identified a questioned cost.

Recommendation number	Description	Amount
3	Unapproved Dental Treatments	\$9,770

We identified the following funds to be put to better use during the course of the audit.

Recommendation number	Description	Amount
8	Value Added Taxes	\$232

Consistent with the Inspector General Act of 1978, as amended, **questioned costs** and **funds to be put to better use** are defined as follows:

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

LIST OF RECOMMENDATIONS

We recommend:

1. That the country director monitor and document, prior to the principal cashier going on leave for more than 4 days, that the accountability of funds has been transferred to the alternate cashier, in accordance with policy.
2. That the director of management and operations only assign cashier functions in FORPost to the alternate cashier upon the transfer of accountability.
3. That the country director implement steps to ensure that the Peace Corps medical officers follow policy for appropriate dental care consultation.
4. That the post and the Office of Health Services closely monitor the dental services provided to the Volunteers to ensure that the services performed beyond routine check-ups and cleanings are medically necessary.
5. That the post consult with the Office of the Chief Financial Officer/Acquisition and Contract Management on the potential use of a competitive contract or blanket purchase agreement vehicle for the purchase of medical/dental supplies and services.
6. That the cashier supervisor (country director) witness the payments of the principal cashier in compliance with agency policy.
7. That the country director and director of management and operations assess administrative staff responsibilities and develop a staffing plan in the event of staffing absences, and reassign functions as needed to maintain separation of duties.
8. That the country director and the director of management and operations be proactive in explaining the value added tax exemptions to vendors and encourage vendors to honor the exemptions.
9. That the country director and the director of management and operations issue a modification for the current lease to include square footage in the description and take steps to ensure future lease agreements meet applicable requirements.
10. That the director of management operations review all users of the system to verify that they have documented approval and proper access to the IT system.
11. That the country director direct the Peace Corps medical officers to seek guidance when questioning the correct procedure for the disposal of medical supplies.

APPENDIX A: OBJECTIVE, SCOPE, AND METHODOLOGY

OBJECTIVES

We conducted this audit to determine whether the financial and administrative operations at Peace Corps/Panama are functioning effectively and complying with Peace Corps policies and federal regulations.

SCOPE

This audit was conducted between August and December 2017 at the Peace Corps Headquarters in Washington, D.C. and at the overseas post location in Panama City, Panama. The scope period under review was October 1, 2012 through September 15, 2017.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Throughout the audit, auditors were aware of the possibility or existence of fraud, waste, or misuse significant to the audit objectives and conducted procedures designed to obtain reasonable assurance of detecting any such fraud as deemed appropriate.

METHODOLOGY

To obtain background information, we reviewed Federal laws and regulations as well as policies relating to Peace Corps financial and administrative operations, such as the Federal Acquisition Regulations, Peace Corps Manual, Overseas Financial Handbook, and Department of State's Cashier User Guide. Further, we provided questionnaires to Peace Corps headquarters and post managers to learn about post specific processes and risk areas.

We obtained Peace Corps/Panama's financial information from the disbursement and BOC reports for October 1, 2011 through January 31, 2017. We sorted the disbursement reports universe of 80,730 transactions and judgmentally selected samples by the following payment types:

- **Imprest Fund.** Reviewed 8 months of cash counts from January 2017 to July 2017. We also performed unannounced physical cash counts with the cashiers (primary and alternate), interviewed the cashiers, and reviewed supporting documentation related to the cash count.
- **Fuel.** We performed a physical existence test for 14 vehicles listed in the Vehicle Management Information System (VMIS) and sampled 2 months of fuel logs each for 4 vehicles. We verified receipts to logs and entry into VMIS and receipts to credit card statements.
- **International Cooperative Administrative Support Services (ICASS).** Compared the ICASS invoice to the ICASS agreement to ensure that the agreement was in compliance with Peace Corps policy for allowable cost centers.

PEACE CORPS OFFICE OF INSPECTOR GENERAL

- **Personal Service Contractor and Lease Payments.** We sampled 5 of 17 leases and 6 of 51 PSC contracts to determine that the payment made on the disbursement report matched the contracts. In addition, we reviewed documentation related to the contract files. We also reviewed PSC security certifications for 15 PSCs. The lease sample was selected based on the contract prices, purpose of the lease contract and whether the contract was active. The PSC contracts were chosen based on the position of the employee, variations in the contract payments, and whether the employee contract allowed for overtime.
- **Medical Inventory and Transactions.** We performed medical inventory for 100 percent of the controlled, sampled 9 out of 12 specially designated substances and sampled seven disposal records. In addition, we conducted additions testing by tracing five medical transactions (purchases for controlled or specially designated substances) to the disbursement report, receiving report and the medical inventory records. We conducted additional sampling for the medical transactions in our review of non-cash payments and cash/credit card transactions.
- **Volunteer Payments.** We selected a small judgmental sample of 25 of 37,346 transactions to determine if the living allowances paid to Volunteers were consistent with the authorized amount. We also reconciled the collections for overpayments made to Volunteers when they terminated their service early. We reviewed living allowance payments for 31 of 80 Volunteers who early terminated between October 2012 and July 2017. We compared the Volunteer payments from the disbursement and calculated the collection amount based on the Volunteer's termination date. We reviewed the BOCs and readjustment allowance reports to determine if the collections were complete and accurate.
- **Grants.** We selected 14 of 274 grant reports (from FY 2012 to FY 2017) and reviewed the disbursement report, Peace Corps Grants Online report, project completion reports, and the project receipts. We also reviewed BOCs when the amount spent on the grant projects was less than the disbursed grant amount.
- **Personal Property and Vehicles.** We performed a physical existence test for 21 out of 437 personal property items inventoried in the Sunflower inventory tracking system in addition to the 14 vehicles listed in the VMIS system. We also interviewed the general service manager regarding separation of duties for inventorying personal property.
- **Credit Card and Other Transactions.** We sampled 27 transactions that were not paid by credit cards and 24 credit card transactions. The 78 payments include transactions from imprest payments, medical, travel, trainings, conferences, maintenance, and general expenses. The transactions were selected because they were unusual, exceeded \$3,000 USDE, or had extensive use of vendors.
- **Dental.** We sampled 357 Volunteers' receipts for dental visits paid between January 2016 and August 2017. Of the 357 sampled, 24 required OHS dental consultation. Additionally, we sampled 600 Volunteers' receipts for dental visits paid between October 2014 and August 2017.

In addition, we reviewed the BOCs report that had a universe of 1,149 collections (1,306 transactions). Our BOCs review consisted of the following:

- **Long Outstanding.** Based on the BOCs report, we calculated 46 outstanding collections over 30 days. At the post, we interviewed staff about collection steps they had taken.
- **Value Added Taxes and Host Country Contribution.** We reviewed the BOC report and the questionnaire responses from the post and the budget office to determine that the post host country contributions was paid in-kind and was not applicable to our review. In addition, there are no Value Added Tax refunds at this post, only tax exemptions.

PEACE CORPS OFFICE OF INSPECTOR GENERAL

- **voids.** We reviewed all 52 voided BOCs and the supporting documentation to determine that the voids were correctly voided and rebilled if necessary.
- **Auction Sales.** No BOCs had been created for auction sales. The collection was processed by the embassy.
- **General Testing.** We tested a sample of 30 transactions. Our sample was based on large USDE amounts, unusual transactions, grants, Volunteer billings, and training/conference expenses. We reviewed the supporting documentation to determine if the BOCs were accurately recorded, created timely, properly obligated, and adequately collected.

USE OF COMPUTER-PROCESSED DATA

The Government Accountability Office’s “Assessing the Reliability of Computer-Processed Data” defines reliability to mean that the data is reasonably complete, accurate, meets its intended purpose, and is not subject to inappropriate alteration.

During our audit, we relied on data extracted from the Peace Corps’ financial system. We conducted limited accuracy testing of this data. During our sample testing, outlined in the methodology section above, we compared the financial system data to underlying source documentation to ensure consistency. We did not identify any discrepancies between the financial system data and the source documents reviewed. We did not test to ensure that the universe of data provided to us was complete.

However, our office uses independent auditors to annually audit the agency’s financial statements. These auditors have determined that the financial statements were free from material misstatements and our auditors did not identify any material weaknesses in internal controls surrounding the financial statements. Therefore, in our professional judgement, we determined that the data was sufficiently reliable for the purposes of this report.

REVIEW OF INTERNAL CONTROLS

Internal controls relate to management’s plans, methods, and procedures used to meet their mission, goals, and objectives. We took steps to assess internal controls related to the Peace Corps’ overseas financial and administrative operations. For example, we reviewed the Peace Corps “Overseas Financial Management Handbook” and interviewed key individuals on roles and processes related to disbursements and collections. Further, we met with Peace Corps management overseas and at headquarters who were responsible for oversight of post operations. We note any issues we identified during our fieldwork in the “Audit Results” section of this report. Our recommendations, if implemented, should improve the agency’s overseas financial and administrative operations.

APPENDIX B: LIST OF ACRONYMS

BOC	Bill of Collection
CD	Country Director
CO	Contracting Officer
COS	Close of Service
DMO	Director of Management and Operations
FA	Financial Assistant
MS	Peace Corps Manual Section
OFMH	Overseas Financial Management Handbook
GAP	Global Accounts Payable
OIG	Office of Inspector General
OHS	Office of Health Services
PCMO	Peace Corps Medical Officer
PSC	Personal Service Contractor
FSN	Foreign Service National
USDE	United States Dollar Equivalent
FY	Fiscal Year
USDH	United States Direct Hire
CUG	Cashier User Guide
TG	Technical Guidance
OCFO	Office of the Chief Financial Officer
ACM	Acquisitions and Contract Management
FAR	Federal Acquisition Regulation
VMIS	Vehicle Management Information System
GAO	Government Accountability Office
OMB	Office of Management and Budget
ICASS	International Cooperative Administrative Support Services

APPENDIX C: CRITERIA USED TO SUPPORT ISSUES IN THE REPORT

FEDERAL REQUIREMENTS

STANDARDS FOR INTERNAL CONTROL IN THE FEDERAL GOVERNMENT

The Government Accountability Office (GAO)'s Standards for Internal Control in the Federal Government (GAO-14-704G)

10.13 Segregation of duties helps prevent fraud, waste, and abuse in the internal control system. Management considers the need to separate control activities related to authority, custody, and accounting of operations to achieve adequate segregation of duties. In particular, segregation of duties can address the risk of management override. Management override circumvents existing control activities and increases fraud risk. Management addresses this risk through segregation of duties, but cannot absolutely prevent it because of the risk of collusion, where two or more employees act together to commit fraud.

Federal Acquisition Regulation (FAR)

2.101 Definitions.

"Micro-purchase" means an acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold.

"Micro-purchase threshold" means \$3,500, . . .

13.003 -- Policy.

(2) Do not break down requirements aggregating more than the simplified acquisition threshold (or for commercial items, the threshold in Subpart 13.5) or the micro-purchase threshold into several purchases that are less than the applicable threshold merely to –

(i) Permit use of simplified acquisition procedures; or

(ii) Avoid any requirement that applies to purchases exceeding the micro-purchase threshold.

13.303-1 General.

(a) A blanket purchase agreement (BPA) is a simplified method of filing anticipated repetitive needs for supplies or services by establishing "charge accounts" with qualified sources of supply.

PEACE CORPS REQUIREMENTS

OVERSEAS FINANCIAL MANAGEMENT HANDBOOK (OFMH)

OFMH 7.3 The Collection Process

Posts must adhere to the following general rules on collections:

* * * *

If a Cashier is issued a Bill of Collection, the collection must be made in the presence of the Cashier Supervisor. The Cashier Supervisor must also sign the General Receipt as witnessing the transaction.

13.2.2 Cashier Supervision

Post cashiers must be supervised by a (nonExpert) US citizen staff member. When the cashier's first level supervisor is not a US citizen, the cashier must be supervised for imprest management by a second level supervisor who is a US citizen. In most instances the cashiers first level supervisor will be the Post Director of Management and Operations and the second level supervisor will be the Country Director. It is important that the second level supervisor's responsibilities for cashier purposes be spelled out in writing so that the first level supervisor understands the division of responsibilities.

PEACE CORPS MANUAL SECTION (MS)

MS 733 Leases Procedures

4.3 Procedures

Each lease shall be prepared, signed and kept in the lease file maintained by the post CO.

One copy of all (real property) leases and subleases (including a copy of the primary lease) must be submitted to the Office of Administrative Services (M/AS), Peace Corps/Washington, within 30 days after the execution of the lease, together with the following information needed to fulfill General Services Administration (GSA) and Office of Management and Budget (OMB) reporting requirements:

* * * *

(h) An estimate of the square footage and/or acreage. If lease is for a building, indicate total square footage of the building (all floors). If the lease is for building(s) and ground, indicate total square footage and primary use of each building as well as size of ground.

MS 734 Medical Supplies and Equipment

9.1 Destruction of Medical Supplies

Medical supplies (medicines, dressing material, laboratory reagents, test kits, birth control products, and vaccines, etc.) with expired shelf life or medications that have been returned to the Health Unit by V/Ts must be destroyed in the presence of the PCMO and the CD, in accordance with local waste disposal and air and water pollution control standards. Disposal documentation must be retained in post files as per the Peace Corps records schedule, and a copy provided to the MSIC. Under no circumstances should returned medications be returned to inventory stock.

MEDICAL TECHNICAL GUIDANCE (TG)

TG 180 Dental Policy

4.3 In-Country Management of Dental Problems

* * * *

Peace Corps does not provide dental care to treat aesthetic conditions, e.g. orthodontia, dental veneers, or whitening procedures, or to correct pre-existing structural problems, e.g., malocclusion.

Authorizing Dental Care

All treatments except for routine check-ups, cleaning, and small fillings require prior authorization from the OHS dental consultant.

TG 240 Medical Supplies and Equipment

20.2 Medical Inventory System Forms

PC-734D- (Attachment D) Dispensing of controlled substances and specially designated items are documented on the form PC-734D and requires the V/T's signature. This dispensing form documents when the PCMO dispenses a controlled substance and specially designated items received by the V/T. The original form is kept in the V/T medical chart and a copy of the top portion is provided to the MSIC, who updates the Inventory Workbook; and a copy is kept by the PCMO in a tracking binder or file. In cases of remote delivery, such as sending supplies to a V/T, this form should be included inside the package and the V/T should confirm receipt by providing documentation with signature and return of the form to the PCMO.

APPENDIX D: AGENCY RESPONSE TO THE PRELIMINARY REPORT



MEMORANDUM

To: Kathy Buller, Inspector General

Through: Angela Kissel, Acting Chief Compliance Officer

From: Emily Untermeyer, Acting IAP Regional Director
Diane Carazas, Country Director, Panama

Date: March 30, 2018

CC: Josephine Olsen, Director
Carl Sosebee, Acting Chief of Staff
Kathy Stroker, Acting Deputy Director
Kristin Besch, Acting Director of Global Operations
Franklin Gonzalo Molina Zegarra, Chief Administrative Officer, IAP
Joaquin Ferrao, Deputy Inspector General
Judy Leonhardt, AIG/Audits
Melissa Meno, Director of Programming and Training, Panama
Raul Ramirez, Director of Management and Operations

Subject: Agency Response to the Report on the Audit of Peace Corps/Panama (Project No. 17-AUD-06)

Enclosed please find the Agency's response to the recommendations made by the Inspector General for Peace Corps/Panama as outlined in the Preliminary Report on the Audit of Peace Corps/Panama (Project No. 17-AUD-06) given to the Agency on February 13, 2018.

The Region and the Post have concurred with all 11 recommendations provided by the OIG in its Preliminary Report on the Audit of Peace Corps/Panama and have provided documentation for 9 of the 11 recommendations. Post will work to address the remaining recommendations by the set target dates.

Recommendation 1

That the Country Director monitor and document, prior to the principal cashier going on leave for more than 4 days, that the accountability of funds has been transferred to the alternate cashier, in accordance with policy.

Concur

Response: Post has transferred the full accountability to FA/AA before the Cashier has gone on leave for more than 4 days and will continue this practice moving forward.

Documents to be Submitted:

- Full accountability reports from October-November, 2017 and January-February, 2018

Status and Timeline for Completion: October 2017

Recommendation 2

That the Director of Management and Operations only assign cashier functions in FORPost to the alternate cashier upon the transfer of accountability.

Concur

Response: Post has assigned cashier functions in FORPost to the alternate cashier upon the transfer of accountability.

Documents Submitted:

- CashierFunctionsTemporaryAssignmentEAngulo2018Jan8-30
- Full accountability reports from October-November, 2017 and January-February, 2018

Status and Timeline for Completion: October 2017

Recommendation 3

That the Country Director implement steps to ensure that the Peace Corps Medical Officers follow policy for appropriate dental care consultation.

Concur

Response: For reasons of confidentiality, the Country Director is not in a position to manage this recommendation fully. The Country Director will require approval in writing from the Office of Health Services for any dental work that exceeds \$300 and will email the relevant post staff to remind them of the guidelines set forth in TG 180. In the case of a dental emergency the Country Director will rely on the wisdom and professional experience of the PCMOs and approval may need to be granted in writing post emergency procedure.

Documents to be Submitted:

- Email to staff reminding them of TG 180.

Status and Timeline for Completion: March 2018

Recommendation 4

That the post and the Office of Health Services closely monitor the dental services provided to the Volunteers to ensure that the services performed beyond routine check-ups and cleanings are medically necessary.

Concur

Response: The Office of Health Services will modify TG 180 Section 4.3 In-Country Management of Dental Problems, Authorizing Dental Care bullet point 1 to include the highlighted clarification:

** All treatments except for routine check-ups, cleaning, and recommendation for 3 or fewer small fillings require prior authorization from the OHS dental consultant.*

Additionally, the dental OST presentation will include a slide that reviews TG 180 and when dental consultations must be placed during service to ensure all incoming PCMOs are aware of the policy. When TG 180 is updated, the Quality Improvement Unit will send an email alerting currently serving PCMOs of the update and remind them of criteria for consultation. The Quality Improvement unit will also incorporate a review of dental consultations (if applicable) during the random chart review process to ensure that policy guidelines have been met.

Documents Submitted:

- TG 180, with the updates to section 4.3
- Email to PCMOs of the updates to TG 180
- OST Dental Presentation

Status and Timeline for Completion: May 2018

Recommendation 5

That the post consult with the Office of the Chief Financial Officer/Office of Acquisition and Contract Management on the potential use of competitive contract or blanket purchase agreement vehicle for the purchase of medical/dental supplies and services.

Concur

Response: Post will consult with CFO/ACM on the potential use of competitive contract or blanket purchase agreement vehicle for the purchase of medical/dental supplies and services. This consult will provide OFMH guidance and provide guidance on completing market research to ensure that the post is taking cost into consideration before sending Volunteers or Trainees to a particular dental/medical services provider.

Also, the Agency would like to note there is a material error within the narrative related to this recommendation, specifically linking the finding of “possible overtreatment” of a local dental clinic with the lack of a contract/blanket purchase agreement. It is important to note that any authorization of dental services is addressed in Peace Corps Technical Guideline 180 “Dental Policy”, not the Overseas Financial Management Handbook (OFMH) 32.7.11

Documents to be Submitted:

- Emails of consult with CFO/ACM

Status and Timeline for Completion: June 2018

Recommendation 6

That the cashier supervisor (Country Director) witness the payments of the principal cashier in compliance with Agency policy.

Concur

Response: The Country Director has witnessed the bill of collection payments by the cashier, signed the general receipts and will continue with this practice moving forward.

Documents to be Submitted:

- Bill of Collection General Receipts signed by Country Director as witness that Principal Cashier has done BOC payment as per Agency policy.

Status and Timeline for Completion: September 2017.

Recommendation 7

That the Country Director and Director of Management and Operations assess administrative staff responsibilities, and develop a staffing plan in the event of staffing absences, and reassign functions as needed to maintain separation of duties.

Concur

Response: The Country Director has given the delegation of authority to HR/AA while FA/AA acts as cashier. In addition, Post contracted a Personal Service Contractor General Service Manager who will act as alternate cashier. Both strategies will maintain a separation of duties for the positions involved.

Documents to be Submitted:

- A/DMO Delegation of Authorities
- ForPost Temporary Assignment
- GSM SOW
- Temporary Alternate Cashier Assignment

Status and Timeline for Completion: October 2017

Recommendation 8

That the Country Director and the Director of Management and Operations be proactive in explaining the value added tax exemptions to vendors and encourage vendors to honor the exemptions.

Concur

Response: Staff has been educated on the practice of value added tax exemptions. The Director of Management and Operations also met with the cellphone service provider (Cable and Wireless) in November, 2017 and exchanged emails with them to assure they acknowledge the exemption. The April invoice should not reflect any tax charges. Additionally, purchases at PriceSmart have been discontinued.

Documents to be Submitted:

- April invoice showing no tax charges.

Status and Timeline for Completion: September 2017

Recommendation 9

That the Country Director and the Director of Management and Operations issue a modification for the current lease to include square footage in the description and take steps to ensure future lease agreements meet applicable requirements.

Concur

Response: Post has amended the warehouse lease to include the square footage in the description and will do so with all applicable future leases.

Documents to be Submitted:

- Lease amendment showing square footage.

Status and Timeline for Completion: October 2017.

Recommendation 10

That the Director of Management and Operations review all users of the system to verify that they have documented approval and proper access to the IT system.

Concur

Response: The Director of Management and Operations reviewed all users of the system and updated all OdyWeb and FOR Post users roles.

Documents to be Submitted:

- FPW and Odyssey Web Access report

Status and Timeline for Completion: September 2017

Recommendation 11

That the Country Director direct the Peace Corps Medical Officers to seek guidance when questioning the correct procedure for the disposal of medical supplies.

Concur

Response: Post has corrected this practice and now uses the correct form in the disposal process for medical supplies.

Documents to be Submitted:

- The corrected medical supplies disposal form.

Status and Timeline for Completion: September 2017

APPENDIX E: OIG COMMENTS

Management concurred with all 11 recommendations. We closed 8 recommendations based on a review of corrective actions and supporting documentation. The remaining 3 recommendations (numbers 3, 4, and 5) remain open pending a copy of documentation listed in the agency's response.

In their response, management described actions it is taking or intends to take to address the issues that prompted each of our recommendations. We wish to note that in closing recommendations, we are not certifying that the region or post has taken these actions, 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.

We disagree with the response on recommendation number 3 regarding the country director having limited implementation ability because of confidentiality. The country director, on a need to know basis, may access confidential information if it is important for the administration of the overall Peace Corps/Panama program. Furthermore, there may not be a need for the country director to access confidential information in some cases to enforce the application of TG 180.

We disagree with the comment in response to recommendation number 5 that it is inappropriate to link the finding of "possible overtreatment" with the lack of a contract/blanket purchase agreement. We agree the Peace Corps TG 180 "Dental Policy" addresses the authorization of dental services, however, the application of TG 180 does not exclude the Peace Corps from the requirements of strong fiscal stewardship. The possible overtreatment by the dental office could have been abated by the use of a contract agreement or BPA for predictable services. As stated in the report "price competition for the predictable costs and the establishment of a contractual purchase agreement can also help assure timely advanced approval and authorization for the mid-service and COS dental examinations and oral disease prevention services." We believe competitive procurements can reduce costs. The OFMH addresses the purchase of supplies and services in regard to dental treatment and takes precedence for the application of all standard procurement rules.

APPENDIX F: AUDIT COMPLETION AND OIG CONTACT

AUDIT COMPLETION

This audit was conducted under the direction of Assistant Inspector General for Audit Judy Leonhardt by Auditors Ann Lawrence and Shane Potter.



OIG CONTACT

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

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