

PD-AMS289

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THE POPULATION REFERENCE BUREAU, INC.

Contract No. AID/DSPE-C-0024
Grant No. AID/LAC-G-SS-2051-00
Cooperative Agreement No.
AID/NEB-0150-A-2079-00

Audit Report No. 0-000-84-05
October 7, 1983

Audit of
THE POPULATION REFERENCE BUREAU, INC.

Contract No. AID/DSPE-C-0024
Grant No. AID/LAC-G-SS-2051-00
and
Cooperative Agreement No. AID/NEB-0150-A-2079-00

Audit Report No. 0-000-84-05

Introduction

The Office of the Regional Inspector General for Audit/Washington (RIG/A/W) reviewed a report issued by the Defense Contract Audit Agency (DCAA) on the examination of the above contract, grant, and cooperative agreement with the Population Reference Bureau, Inc.

The purposes of the examination were to determine the acceptability of claimed direct and indirect costs, and for the establishment of a final negotiated indirect expense rate (overhead for Calendar Year ended December 31, 1982).

Contract/Grant/Cooperative Agreement Information

A summary of contract/grant/cooperative agreement data is shown below:

Contract Number:	AID/DSPE-C-0024
Contract Ceiling:	\$1,352,302
Expiration Date:	September 30, 1982
Project Number:	932-0649
Project Title:	Compilation of Population Data
Audit Period:	1/1/83 - 9/30/82
Type of Audit:	Final

Grant Number:	AID/IAC-G-SS-2051-00
Grant Ceiling:	\$50,000
Expiration Date:	August 31, 1983
Project Number:	598-0000
Project Title:	PD & S
Audit Period:	9/1/82 - 12/31/82
Type of Audit:	Interim

Cooperative Agreement Number:	AID/NEB-0150-A-2079-00
Cooperative Agreement Ceiling:	\$323,375
Expiration Date:	November 15, 1983
Project Number:	-
Project Title:	Population Information Support
Audit Period:	9/16/82 - 12/31/82
Type of Audit:	Interim

The status of contract/grant/cooperative agreement funds is shown in Exhibit A.

FINDINGS AND RECOMMENDATIONS

Contract/Grant/Cooperative Agreement Costs

Costs claimed and accepted by DCAA during Calendar Year 1982 are shown in Exhibit A and summarized below:

	<u>Costs Claimed And Accepted</u>
AID/DSPE-C-0024	\$216,548 *
AID/LAC-G-SS-2051-00	1,342
AID/NEB-0150-A-00-2079-00	<u>14,329</u>
Total	<u>\$232,219</u>

* After deducting cost overrun totaling \$17,045.

Overhead Rate

DCAA recommended that the proposed overhead rate of 72.08 percent be accepted as the final rate for Calendar Year 1982. Final overhead rates for prior years have been established.

Recommendation No. 1

The Office of Contract Management (CM/SOD/OSC) should take appropriate action to finalize the overhead rate for Calendar Year 1982 and establish a provisional rate for the ensuing period.

THE POPULATION REFERENCE BUREAU, INC.

Status of Contract/Grant/Cooperative Agreement Funds

AID/DSPE-C-0024

Contract Ceiling		\$1,352,302
Amount Reimbursed: Costs Audited-		
Approved Prior Audit	\$1,135,754	
Approved Current Audit	<u>216,548</u>	
Subtotal	\$1,352,302	<u>1,352,302</u>
Amount Questioned	<u>-0-</u>	
Total Reimbursed (FRLC)	<u>\$ 1,352,302</u>	
Contract Balance		<u>\$ -0-</u>

AID/LAC-G-SS-2051-00

Grant Ceiling		\$50,000
Amount Reimbursed: Costs Audited-		
Approved Prior Audit	\$ -0-	
Approved Current Audit	<u>1,342</u>	
Subtotal	\$1,342	<u>1,342</u>
Advance	-0-	
Amount Questioned	<u>-0-</u>	
Total Reimbursed (FRLC)	<u>\$1,342</u>	
Grant Balance		<u>\$48,658</u>

THE POPULATION REFERENCE BUREAU, INC.

Status of Contract/Grant/Cooperative Agreement Funds

AID/NEB-0150-11-00-2079-00

Cooperative Agreement Ceiling		\$323,375
Amount Reimbursed:		
Costs Audited-		
Approved Prior Audit	\$ -0-	
Approved Current Audit	14,329	
Unaudited Costs	<u>-0-</u>	
Subtotal	\$14,329	<u>14,329</u>
Amount Questioned	<u>-0-</u>	
Total Reimbursed (FRLC)	<u>\$14,329</u>	
Cooperative Agreement Balance		<u>\$309,046</u>

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REPORT ON AUDIT OF INCURRED COSTS
FOR CALENDAR YEAR 1982
POPULATION REFERENCE BUREAU, INC.
WASHINGTON, D.C.

The Defense Contract Audit Agency has no objection to the release of this report, at the discretion of the Contracting Officer, to the duly authorized representatives of Population Reference Bureau, Inc.

Under the provisions of Title 32, Code of Federal Regulations, Part 290.26(b)(2) (as amended August 10, 1977), all Freedom of Information Act requests for audit reports received by DCAA will be referred to the cognizant Contracting Officer who will determine releasability and respond to the requestor.

Contractor information contained in this audit report may be confidential. The restrictions of 18 USC 1905 should be considered before this information is released to the public.

This report may not be released to any Federal agency outside the Department of Defense without the approval of Headquarters, DCAA, except to an agency requesting the report for negotiating or administering its contract.

DEFENSE CONTRACT AUDIT AGENCY
PHILADELPHIA REGION
CAPITAL BRANCH OFFICE
ARLINGTON, VIRGINIA

AUDIT REPORT NO. 6131-3A160.053

DATE OF REPORT: May 23, 1983

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DECLASSIFIED
Per GC Memo
of 11/21/87
Initial *[Signature]*



DEFENSE CONTRACT AUDIT AGENCY
PHILADELPHIA REGION
CAPITAL BRANCH OFFICE
COMMONWEALTH BUILDING - 10TH FLOOR
1300 WILSON BOULEVARD
ARLINGTON, VIRGINIA 22209

IN REPLY
REFER TO

6131-3A160.053

May 23, 1983

SUBJECT: Report on Audit of Incurred Costs
for Calendar Year 1982
Population Reference Bureau, Inc.
Washington, D.C.
Audit Report No. 6131-3A160.053

TO: Office of the Regional Inspector General/Audit/
Washington
Agency for International Development
Washington, D.C. 20523

ATTENTION: Mr. Richard Billig

I. PURPOSE AND SCOPE OF AUDIT.

We have examined the subject contractor's books and records for the calendar year 1982 to determine the acceptability of claimed direct and indirect costs and for the establishment of final negotiated indirect expense rates. The proposed indirect expense rates are for application to the cost reimbursable type contracts and subcontracts listed in Appendix 1.

Population Reference Bureau, Inc. is a non-profit organization. Government work performed by them is therefore subject to Office of Management and Budget (OMB) Circular No. A-122, "Cost Principles for Nonprofit Organizations", dated June 27, 1980.

Our evaluation was performed in accordance with generally accepted auditing standards and included such tests of the contractor's data and records and such other auditing procedures as were considered necessary in the circumstances. The terms of the individual contracts and the cost principles stated in OMB Circular No. A-122, were used as criteria in the determination of acceptable costs.

II. CONCLUSIONS.

Our conclusions and recommendations are summarized below:

A. Direct Costs.

There were no exceptions to claimed direct costs.

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B. Indirect Costs.

	<u>Fringe Benefits</u>	<u>Overhead</u>
Claimed and Audit Recommended Rate	<u>32.34%</u>	<u>72.08%</u>

The allocation base for fringe benefits is total direct and indirect labor dollars. The allocation base for overhead is total direct labor dollars.

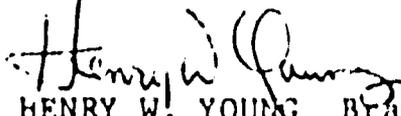
The results of audit were discussed with Mr. Makota Hatanaka, Comptroller, who concurred with our findings.

We will be pleased to furnish accounting counsel and any additional audit services which you may require. If you have any questions, please contact Mr. Gerald Wacks, Supervisory Auditor, at (202) 694-8543.

The data in this report is provided solely for the purpose of finalizing Population Reference Bureau, Inc., direct and indirect costs for their fiscal year ended December 31, 1982. We should be consulted regarding its use for any other purpose.

As required by FPR 1-3.811(b), please furnish us a record of the negotiations as promptly as possible.

DEFENSE CONTRACT AUDIT AGENCY



HENRY W. YOUNG, Branch Manager

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Population Reference Bureau, Inc.
Washington, D.C.

A. Prime Contracts

Agency for International Development

AID/DSPE-C-0024
AID/LAC-G-SS-2051-00
AID/NEB0150-A-2079-00

B. Subcontracts

Subcontract (unnumbered) issued under Prime Contract No. AID/DSPE-C-0052 with the Westinghouse Electric Corporation Health System in Columbia, Maryland.

THE POPULATION REFERENCE BUREAU, INC.

List of Report Recipients

Associate Assistant to the Administrator for Management Services, M/AAA/SER	1
Senior Assistant Administrator, Bureau for Science and Technology, SAA/S&T	1
Assistant Administrator, Bureau for Near East, AA/NE	1
Assistant Administrator, Bureau for Latin America and the Caribbean, AA/LAC	1
Audit Liaison Office, M/AAA/SER/SA	1
Audit Liaison Office, S&T/PO	1
Audit Liaison Office, LAC	1
Audit Liaison Office, NE	1
Office of Contract Management, M/SER/CM	1
Office of Contract Management, SER/CM/COD	1
Office of Contract Management, CM/COD/PE	1
Office of Contract Management, CM/SD/SUP	1
Office of Contract Management, CM/ROD/LAC	1
Office of Financial Management, M/FM/ASD	2
DCCA, Capital Branch Office	1
Office of the Inspector General, IG	1
IG/II	1
IG/PPP	1
IG/EMS/C&R	16