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Non-Federal Audit of The 1985 Niger P.L. 480 Title II Emergency Drought Relief Program

Audit Report No. 7-683-87-01-N

November 28, 1986

UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
OFFICE OF THE REGIONAL INSPECTOR GENERAL FOR WEST AFRICA

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WEST AFRICA

November 28, 1986

MEMORANDUM FOR Director, USAID/Niger, Peter Benedict

From: John P. Competello, RIG/A/WA

Subject: Audit Report No. 7-683-87-01-N, Non-Federal Audit of the 1985 Niger P.L. 480, Title II Emergency Drought Relief Program.

Attached is a copy of the report on subject audit survey. The certified public accounting firm Deloitte Haskins & Sells, Abidjan, Ivory Coast, prepared the report, dated November 18, 1986.

The principal objectives of the audit survey were: identify potential findings and any significant weaknesses or problems in the $59 million Niger Emergency Drought Relief Program, and decide whether more detailed audit work was needed.

Weaknesses were found in substantiating food deliveries at some locations, and certain host government accounting records were either not up to date or properly maintained. Overall, however, the non-federal auditors found that the 1985 Emergency Drought Relief Program in Niger achieved its objectives. Grain was distributed to drought-stricken populations when most needed. Even during the peak of the food shortage, no deaths from starvation were reported. Beneficiaries knew food was donated by the United States and there was no evidence the food was being sold in local markets. Further, the auditors felt an excellent relationship had been established between USAID/Niger food monitors and host country personnel.

At the completion of the audit survey, USAID/Niger and the Regional Inspector General's office agreed that a more detailed audit review was not necessary. However, the auditors recommended that the Mission take actions to (1) improve emergency programs in the event of another drought, and (2) bring records up to date. The following four recommendations are included in the Office of the Inspector General audit recommendation follow-up system:

Recommendation No. 1

We recommend that the Director, USAID/Niger, include in the Mission Disaster Relief Plan:

(a) instructions that for future programs the Government of

Niger be required to prepare a distribution plan for the entire country;

(b) model documents for developing and evaluating future distribution plans for the entire country;

(c) an agreement with the Government of Niger Food Ministry (OPVN) on a format for a prenumbered, multicopy delivery receipt and on the number of copies required.

Recommendation No. 2

We recommend that the Director, USAID/Niger:

(a) request the Government of Niger, no later than December 31, 1986, to submit proof of delivery to the ultimate beneficiaries of $3,605,060 of commodities, representing quantities outstanding at August 11, 1986;

(b) request the Government of Niger, no later than December 31, 1986, to substantiate $6,761,290 of commodities that were in inventory on August 11, 1986, as having either been distributed by October 31, 1986, or existed in inventories on October 31, 1986;

(c) issue a Bill of Collection to the Government of Niger for any unaccounted or unsubstantiated amounts.

Recommendation No. 3

We recommend that the Director, USAID/Niger, issue a Bill of Collection to the Government of Niger for 10 tons of sorghum used for non-eligible beneficiaries, in the amount of $3,250, as well as for any Title II commodities found to have been misappropriated by the apprehended storemen.

Recommendation No. 4

We recommend that the Director, USAID/Niger, request the Niger Food Ministry (OPVN), no later than December 31, 1986, to:

(a) make the bank transfers necessary for funds to be placed into the correct accounts;

(b) make the necessary entries to correct identified accounting errors;

(c) bring their books up to date;

(d) reconcile their advance ledger with that of USAID; and

(e) account for the second transport and distribution grant of $2,466,000 as required by the grant agreement.

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Your comments on the draft report, which are included as Appendix J, were considered, and because of the planned corrective actions the recommendations are considered resolved. The recommendations will be closed upon completion of the corrective actions.

Please advise this office within 30 days of actions taken or planned to be taken to close the audit recommendations.

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Deloitte
Haskins | Sells

UNITED STATES OF AMERICA

USAID/NIGER EMERGENCY FOOD RELIEF PROGRAM

REPORT ON PRE-AUDIT SURVEY OF THE NIGER EMERGENCY FOOD RELIEF PROGRAM

CONTRACT NO:
685-RIG-C-005119-00

AUGUST 1986

Deloitte Haskins + Sells

8ème Etage
Immeuble CCIA/WTC
01 B. P. V 248
Abidjan 01
Côte d'Ivoire
Tél. 33-13-17
Télex 23820

November 18, 1986
3081/1096A/JW

The Regional Inspector General
for Audit,
c/o American Embassy,
BP 49 Dakar
Senegal.

For the attention of Mr J.P.Competello

Dear Sir,

PRE-AUDIT SURVEY OF THE NIGER EMERGENCY DROUGHT RELIEF PROGRAM

At the request of USAID/Niger, Deloitte Haskins & Sells has, during the period August 4 through August 22, 1986, in accordance with Contract N° 685-RIG-C-00-5119-00, conducted a survey of the $59 million Niger Emergency Drought Relief Program which commenced in 1985.

The purpose of the survey was to arrive at a judgement, agreed to by both USAID/Niamey and the Regional Inspector General's Office in Dakar, Senegal, as to whether or not a more detailed audit of any or all of the aspects of the emergency program should be performed.

Our pre-audit survey was performed in accordance with generally accepted audit standards, including the audit standards (GAO standards) established by the Comptroller General of the United States. As a result of our pre-audit survey, we confirm that the items tested, with the exception of the following items :

(i) distribution of 10 tonnes of sorghum to civil prisons (cf recommendation 4)

(ii) accounting for grant funds received for in-country transport (cf recommendation 5)

were in compliance with applicable laws and regulations and that nothing came to our attention to cause us to believe that the items not tested were not so in compliance.

As a result of our survey, we identified certain items that would lend themselves to one or more action recommendations. At the same time, the evidence did not suggest that any further detailed audit work would produce commensurate returns on investment.

The Statement of work (see Appendix I) sets out the specific concerns of the Mission. USAID/Niger is currently preparing a handbook, known as the Mission Drought Relief Plan, for use in the event of a future disaster. Effect can be given to our recommendations for future programs by including them in the handbook. Details of the work undertaken and of our conclusions and recommendations are set out in the appendices to this letter as follows:

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The action recommendations, the reasons for which are detailed more fully in the text of the report are as follows:

Recommendation 1

We recommend that USAID Niger include in the Mission Disaster Relief Plan model documents for developing and evaluating future distribution plans for the entire country. Although the responsibility for deciding, within a given region, how much grain should go to each village may lie with the prefect or other local official, details should be centralized and communicated to USAID.

Recommendation 2

We recommend that USAID and OPVN agree on a format for PVs and on the number of copies which would be required. The agreed model should be included in the Mission Disaster Relief Plan so that in the event of a future drought, books of prenumbered, multicopy forms can be printed.

Recommendation 3

We recommend that USAID require the GON, no later than December 31, 1986 to submit proof of delivery to the ultimate beneficiaries of the quantities outstanding at the date of our pre-audit survey. Similarly distributions before October 31, 1986 of stocks on hand at the date of our survey should be properly substantiated. A bill of collection should be issued for any amounts outstanding at that date.

Recommendation 4

We recommend that USAID issue a bill of collection for 10 tonnes of sorghum used for non-eligible beneficiaries (value US $3,250) and for any Title II Commodities found to have been misappropriated by the two jailed storemen.

Recommendation 5

We recommend that USAID require OPVN, no later than December 31, 1986 to:

i) make the bank transfers necessary for funds to be banked in the correct accounts;

ii) make the necessary accounting entries to correct the errors identified;

iii) bring their books up to date;

iv) reconcile their advance ledger with that of the mission;

v) account for the second grant of $ 2,466,000 in the manner required by the Grant Agreement.

In order to aid OPVN in the execution of the above tasks, USAID should ensure that the OPVN accountant has an adequate understanding of the accounting requirements of the USG.

In addition to the above action recommendations, we also suggest, in Appendix H to this letter, steps which should be contemplated before the next drought hits the Sahel. These suggestions include:

- Providing technical assistance to strengthen the stock management and accounting capacity of executing agencies;

- obtaining the opinion of a computer expert on the practicality and desirability of using computers for distribution planning and monitoring in the future;

- drawing on existing resources of experience to develop an overall strategy for the administration of drought relief programs in the Sahel.

We should like to take this opportunity of thanking Mr. Mike Kerst and the staff of the Drought Relief Unit of USAID/Niger, other members of the Mission, the staff of OPVN, CARE and LICROSS and Mr. Geoffrey Fritzler of RIG/Dakar for their help and cooperation throughout the period of our survey.

Yours faithfully,

Jennifer Webb
Audit Manager

GLOSSARY OF ABBREVIATIONS

BC	BULLETIN DE CAMIONNAGE
BL	BULLETIN DE LIVRAISON
CSM	CORN SOYA MILK
FVA	BUREAU FOR FOOD FOR PEACE AND VOLUNTARY ASSISTANCE
GAO	UNITED STATES GENERAL ACCOUNTING OFFICE
GON	GOVERNMENT OF THE REPUBLIC OF NIGER
LICROSS	LIGUE INTERNATIONALE DES SOCIETES DE CROIX ROUGE ET DE CROISSANT ROUGE
NFDM	NON FAT DRIED MILK
OFDA	OFFICE OF THE US FOREIGN DISASTER ASSISTANCE
OPVN	OFFICE DES PRODUITS VIVRIERS DU NIGER
PIL	PROJECT IMPLEMENTATION LETTER
PV	PROCES VERBAL
PVO	PRIVATE VOLUNTARY ORGANIZATION
REDSO	REGIONAL ECONOMIC DEVELOPMENT SERVICES OFFICE
SSO	SOYA SEED OIL
USAID	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT
USG	UNITED STATES GOVERNMENT

INTRODUCTION

The Republic of Niger is a landlocked country covering some 1,267,000 sq kilometers, of which almost half falls within the Sahara Desert. As in all Sahelian countries, rainfall is scarce and unpredictable and drought can be devastating. In 1984, Niger suffered a severe drought, which reduced its cereal production by more than 40%. For the previous six years, production had matched demand at around 1.4 million metric tonnes, after setting aside seeds for the next year. Thus, while the country had been self-sufficient, it had not been able to set aside the reserves necessary to withstand a severe drought.

On October 12, 1984, a Transfer Agreement was signed between the United States Government (USG), represented by the United States Agency for International Development (USAID), and the Government of Niger (GON) for the transfer of 15,000 tonnes of PL480 Title II sorghum for free distribution to the needy. Three amendments to the Agreement, signed between November 1984 and July 1985 increased the total quantity of grain to 125,000 metric tonnes. Between January and October 1985, the sorghum was shipped to four ports in neighboring countries for onward transportation by road to Niger. An agreement for a limited scope grant to cover the cost of incountry transport was also signed between USAID and GON.

As the effects of the drought began to make themselves felt, Private Voluntary Organizations (PVOs), including CARE International and the International League of Red Cross and Red Crescent Societies (LICROSS), launched emergency supplementary feeding programs aimed at the most vulnerable members of the drought-stricken communities, namely nursing and expectant mothers

and children up to the age of five. USAID signed agreements with CARE (March 22, 1985) and LICROSS (April 12, 1985) for the provision of non-fat dried milk (NFDM), corn soya milk (CSM) and soya seed oil (SSO), to be distributed by the PVOs through the existing centers for the protection of mothers and infants (PMIs).

The USAID sorghum was divided into two phases of 100,000 and 25,000 tonnes respectively, the first phase for distribution before the 1985 harvest and the second for distribution during the pre-harvest period of 1986. Phase II included, in addition to the sorghum, 5,000 metric tonnes of milk powder for distribution by the GON to eligible recipients. The status of stocks as at August 11, 1986 is set out at Appendix C .

PRE-AUDIT SURVEY

The pre-audit survey was carried out at the request of the USAID/Niger Mission. While having no reason to suspect fraud or misuse of commodities, the Mission was alerted by the Vulnerability Study carried out in May 1986 to the possibilities for abuse to which the emergency drought relief program was exposed. In requesting the pre-audit survey, the Mission sought an independent assessment which would either result in a detailed audit of one or more of the components or would lead directly to concrete recommendations to benefit either the existing program or future emergency programs.

We conducted the survey in accordance with the Statement of Work (Appendix I) except for the following limitations on scope:

i) we did not observe clearance through customs of commodities arriving in Niger;

ii) the distributions we observed were by PVOs only. It was not possible to observe distributions by the army;

iii) in selecting instances of known grain loss or misuse requiring follow-up action, we disregarded all items of less than one tonne (or approx. value of US$ 200);

iv) when examining reconciliations of quantities despatched and delivered, as compiled by the USAID monitors, we considered differences of less than 0.5% to be immaterial and probably attributable to torn sacks or reconditioning.

Our work was carried out in accordance with generally accepted government auditing standards. Several internal control weaknesses and matters requiring action came to our attention. Where appropriate, we have recommended action to be taken by the Mission but did not consider that benefit could be obtained from an in-depth audit.

In reviewing the specific emergency drought relief program in Niger, which will shortly come to an end, we have, with the benefit of hindsight, identified problems which might have been avoided if certain measures had been taken at the start of the program. We have also considered the much larger issue of preparedness for drought throughout the Sahel and have included suggestions concerning action to be taken in the event of future drought both in Niger and in other countries. These suggestions, which are a by-product of the pre-audit survey, do not, of course, require immediate action by the Mission. Rather, they are included for the consideration of AID Washington.

DISTRIBUTION OF SORGHUM

OUTLINE OF RESPONSIBILITIES

Responsibility for the distribution of the sorghum is vested in the Office des Produits Vivriers du Niger (OPVN), the self-financing parastatal organization whose main role (i.e. when there is no drought) is to buy and sell local cereals, guaranteeing a fair price to the producer and releasing grain to the market as and when required to stabilize prices. OPVN is well equipped with warehouses, vehicles and personnel trained in the handling and storage of cereals.

From the four ports of unloading, sorghum entered Niger at five points: Niamey, Dosso, Maradi, Tahoua and Zinder, where it was officially received by OPVN. Any claims arising from losses between the ports of unloading and the entry points into Niger were made against the transporter by the Regional Economic Development Services Office (REDSO) in Abidjan. Verification of the enforcement of those claims lay beyond the scope of our survey.

Internal transfers between OPVN regional warehouses and distribution centers are carried out either by OPVN vehicles or by private transporters. The distribution to needy populations is carried out by the Nigerien army. USAID monitors track the grain, observe distributions and reconcile quantities received and distributed.

INTERNAL CONTROL AND COMPLIANCE WITH TRANSFER AGREEMENT

At the OPVN warehouses, we found that stock books showing all movements in and out of the warehouse, with the number of the corresponding internal transport documents (Bulletins de Camionage-

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BC) were well maintained. We selected a sample of despatches from the regional warehouses to secondary centers and were able, without exception, to trace the receipt of the grain into the books of the secondary center.

Weakness 1

Despatches directly for free distribution by the army, however, proved more difficult to verify because there is no cross-reference between the BCs and the documents attesting to delivery. Furthermore, as the instruction to despatch the grain is often given by telephone, the storemen have no written authorization supporting their despatches.

We understand that the USAID made repeated efforts to obtain from the GON a distribution plan, but met with considerable resistence . It was argued that the GON should be free to respond to needs as they arose and not be bound by a pre-established plan.

Recommendation 1

We recommend that USAID Niger include in the "Mission Disaster Relief Plan" the instruction that, for future programs, the GON be required to prepare a distribution plan for the whole country. Although the responsibility for deciding, within a given region, how much grain should go to each village may lie with the prefect or other local official, details should be centralized and communicated to USAID.

For each region, a copy of the relevant distribution plan, duly authorized by the person in charge of the grain distribution program, should be issued to the storemen as justification for their despatches. The distribution plan should be prepared in such a way that the storeman can enter against each village the BC number, date and quantities despatched. The plan should, of course, be subject to update, which would be more easily achieved if the OPVN had electronic data processing capacity (See Appendix H)

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Weakness 2

Every ten days, the OPVN storemen detach the original pages from their stockbooks and remit them to head office for control and for compilation of the national stock situation. This procedure causes a bottleneck such that the control of stock movements is never up to date. At the date of our survey, August 4-22, 1986, the most recent stock summary schedules were for March 31, 1986. Without up to date summaries of stock movements, OPVN can neither maintain proper control over its stocks, nor comply with the terms of the Transfer Agreement which calls for the provision to USAID of monthly summaries of stock movements.

Compensating Control

In order to establish control over the US Title II commodities, USAID Food for Peace Monitors have set up their own tracking system on the computer and have succeeded in producing accurate, up-to-date analyses of grain movements.

Conclusion

For audit purposes, we are satisfied that adequate tracking of commodities has taken place. It is, of course regrettable that the executing agency does not have the means to achieve this control and that, in the event of a future drought similar short term assistance would be required. We pursue this point further in Appendix H.

PROOF OF DELIVERY TO ULTIMATE BENEFICIARIES

USAID requested and GON agreed to provide documentation in the form of Procès Verbaux de Distribution (PV) concerning final delivery into the hands of the beneficiaries. At the start of the free distributions, which coincided with the height of the emergency, top priority was given to the provision of food to starving people. In some regions, little attention was paid to the preparation of paperwork to document the distributions.

Subsequently, USAID requested that documents showing the delivery of grain into the hands of the ultimate beneficiary, or at least to the village chief, be submitted. The PVs were prepared in typescript, sometimes many months after the event and covering distributions over a long period of time, were signed by the army officers, prefects or other officers of the local administration and sometimes by village chiefs and were submitted to USAID. The USAID monitors have experienced difficulty in reconciling the quantities per the PVs with the amounts available for distribution in the different areas and some documents have yet to be received.(see below).

Recommendation 2

We recommend that USAID and OPVN agree on a format for PVs and on the number of copies which would be required. The agreed model should be included in the Mission Disaster Relief Plan so that in the event of a future drought, books of prenumbered, multicopy forms can be printed. The forms, which would be completed in manuscript by the army officer or local official at the time of the distribution, should give the name and population of the villages to which distributions are made and the number of the transport document (BC) on which the grain has been despatched from the warehouse or distribution center. They should be signed by the officials making the distribution and the chief of the village receiving the grain.

Current status of distribution and monitoring

Distributions of sorghum took place in 1985 from February, when the grain first arrived in Niger, to the end of September, when the local harvest started. Sorghum received during that period amounted to 100,000 tonnes shipped weight, 97,011 tonnes received in Niger. For the purposes of reconciling total receipts and distributions, the first 100,000 tonnes was treated as Phase 1 and the remaining 25,000 tonnes, which arrived in October 1985 and was therefore held for distribution in 1986, as Phase 2. A quantity of 5,000 metric tonnes of dried milk was also donated to the GON under Phase II.

Finding

USAID monitors have worked extremely hard to reconcile, region by region, the quantities of sorghum despatched from the warehouses with the quantities for which signed reception documents (PVs) have been submitted. For Phase I, there remain free distributions totalling 7,313 tonnes of sorghum for which PVs have not yet been received. For Phase II, although PVs have generally been submitted more promptly, there remained, as of August 11, 1986, 3,045 tonnes of sorghum and 219 tonnes of NFDM distributed but not acknowledged. Stocks remaining at that date amounted to 16,122 tonnes of sorghum and 1,396 tonnes of NFDM.

USAID has engaged in discussions and correspondence concerning the missing PVs but has met with recalcitrance. The USAID monitors are aware of the existence of PVs at regional level, which have not been submitted. They also consider that computer analysis of the internal transport documents may help in identifying distributions for which PVs have not yet been received. For the purpose of continuing this work, the Mission proposes to extend the contract of one of the monitors by three months. Cooperation from the OPVN and army will, however, be indispensable and it is necessary to impose a time limit for the settlement of this matter.

Recommendation 3

We recommend that USAID require the GON, no later than December 31, 1986 to submit proof of delivery to the ultimate beneficiaries of the quantities outstanding at the date of our pre-audit survey. Similarly distributions before October 31, 1986 of stocks on hand at the date of our survey should be properly substantiated. A bill of collection should be issued for any amounts outstanding at that date.

Note

The value of sorghum per the transfer agreement, is US$ 325 per metric tonne. Dried milk is valued at US $ 1090 per metric tonne. Thus, in terms of value, the balances for which proof of delivery has yet to be provided are as follows:

			US Dollars
Phase I sorghum	7,313 tonnes	at $ 325	2,376,725
Phase II sorghum	3,045 tonnes	at $ 325	989,625
Phase II NFDM	219 tonnes	at $1,090	238,710
			3,605,060

In addition, the stocks on hand at August 11, 1986 which will need to be accounted for, either as substantiated distributions or stock on hand at October 31, 1986, are as follows:

			US Dollars
Sorghum	16,122 tonnes	at $ 325	5,239,650
NFDM	1,396 tonnes	at $1,090	1,521,640
			6,761,290

Considered as a percentage of the 1985 net millet and sorghum production in Niger, which totalled some 1,511,000 tonnes, the quantities of sorghum referred to above represent:

- distributed but not substantiated at August 11, 1986 : 0.7%
- in stock at that date : 1.07%

POINTS ARISING FROM THE MONITORS' REPORTS

Finding

In July 1985, 10 tonnes of US sorghum was delivered to civil prisons. USAID monitors quickly drew to the attention of the GON the fact that prison populations did not qualify for free distribution and no more such distributions were made. No further action has been taken on this matter.

We also noted from the monitors' reports that two OPVN storemen have been jailed for fraud. At the time of our visit, the Mission had not established whether any Title II commodities were misappropriated.

Recommendation 4

We recommend that USAID issue a bill of collection for the 10 tonnes used for non-eligible beneficiaries (value $ 3,250) and for any Title II commodities found to have been misappropriated by the storemen.

OTHER OBSERVATIONS

In the course of our audit work, we visited markets and local stores in and around Niamey and Maradi. We did not observe any PL480 Title II commodities being offered for sale. However, our review of the stock books in Niamey and our visits to Bougoum and Route Ouallam warehouses brought to our attention a potential problem.

Owing to the late arrival of the US sorghum in 1985, OPVN made available from its own stocks, 2,742.3 tonnes of sorghum for free distribution. This quantity was subsequently replaced in kind by Title II US sorghum. OPVN, as a commercial organization, intends to sell the grain, but finds the cost of rebagging it prohibitive. We discussed with the OPVN director and Food for Peace Officer our concern about the loss of public confidence which might arise if sacks marked "not for sale or exchange" reach the market.

We recommend that the Mission works with OPVN to find a solution which will preserve the public confidence without prejudice to the financial interests of OPVN.

BILATERAL TRANSPORT AGREEMENTS

Two limited scope Grant Agreements were signed between USG and GON for the financing of logistic support for the emergency drought relief program. The first grant, for an amount of $1,780,000 was to cover the transport and associated costs for the free distribution of foods, from all sources, both by OPVN and by PVO's. The second grant, for an amount of $2,466,000, was restricted to the costs related to the transport and distribution of US origin commodities.

Accounting for the Grants

OPVN is required, by Project Implementation Letters (PILs) signed by both parties to the Grant Agreements, to maintain a separate bank account, cash book and advance ledger for each of the grants and to submit monthly bank reconciliation statements to USAID. A reconciliation between the advances ledger and cash book should also be submitted to permit USAID to reconcile the balance with its own advances ledger.

Finding

The books and records in respect of the grants are neither up to date nor properly maintained. The most recent bank reconciliation relating to the first grant and submitted by OPVN dates from January 31, 1986. We performed a reconciliation at June 30, which showed that all expenses items unrecorded at January remained unrecorded at June. No accounting records whatsoever have been maintained for the second grant, against which advances commenced in March 1986.

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Our examination of the OPVN accounting records relating to the first grant revealed the following errors and omissions, which have yet to be corrected:

i) an advance of CFA 27,615,774 ($78,121) made from the funds of the second grant was banked in the account of the first grant;

ii) an advance of CFA 6,423,000 ($18,780) was banked in OPVN's own account;

iii) expenditure totalling CFA 32,087,763 ($95,784 at current rates) has not been entered in the cash book for lack of supporting documentation;

iv) there is a difference of CFA 34,063,450 between the ledger of USAID and that of OPVN. After the posting of an advance of CFA 88,473,849 ($250,279) which has not yet been recorded in the advances ledger of OPVN, the difference will increase to CFA 122,537,299 ($365,782 at current rates);

v) there is inadequate accounting for and reconciliation of advances, claims and rejected items.

Recommendation 5

We recommend that USAID require OPVN, no later than December 31, 1986 to:

i) make the bank transfers necessary for funds to be banked in the correct accounts;

ii) make the necessary accounting entries to correct the errors identified;

iii) bring their books up to date;

iv) reconcile their advance ledger with that of the mission;

v) account for the second grant of $ 2,466,000 in the manner required by the Grant Agreement.

In order to aid OPVN in the execution of the above tasks, USAID should ensure that the OPVN accountant has an adequate understanding of the accounting requirements of the USG.

iii) bring their books up to date;

iv) reconcile their advance ledger with that of the mission;

v) account for the second grant of $ 2,466,000 in the manner required by the Grant Agreement.

In order to aid OPVN in the execution of the above tasks, USAID should ensure that the OPVN accountant has an adequate understanding of the accounting requirements of the USG.

LICROSS COMMODITIES AND GRANT

In 1985, the International League of Red Cross and Red Crescent Societies (LICROSS) brought into Niger a team of health workers to implement a supplementary feeding program for those most susceptible to the effects of famine, that is to say, expectant and nursing mothers and children under the age of five. Children were weighed and measured periodically to establish the degree of malnutrition and distributions of food were made based on the assessment of requirements established by the World Health Organization

PL480 Title II commodities supplied to LICROSS for use in this program included NFDM, CSM and SSO with a total value of $1,434,000. As this was an emergency program, it had almost reached completion by the time of our visit. The total US stock remaining consisted of 400 sacs of milk powder in a warehouse in Maradi, which we inspected. We observed that the milk powder was properly warehoused and appeared in good condition. We were also able to attend a distribution of US oil, together with Canadian flour, at Montaru. We noted that the distribution was well organized and that a register of beneficiaries was maintained.

During the course of the program, LICROSS staff submitted monthly stock returns to the head office in Niamey. We did not perform detailed tests on stock movements but, based on our assessment of the level of control imposed by the project manager, we are satisfied that proper control was established over PL480 commodities and that they were distributed in accordance with the regulations governing their use.

CARE COMMODITIES AND GRANT

The action taken by CARE and the criteria used to judge malnutrition and rations are the same as those of LICROSS but put into effect in different parts of the country. The CARE Mother and Child Health Project is an on-going one, not limited to times of emergency, and is gradually taking over more PMI centers as the LICROSS program draws to a close. At the time of our visit, we discovered a slight overlap of the two programs, but in view of the small quantity of stocks remaining with LICROSS, the matter was quickly resolved by discussion between the two Project Managers.

Our audit work in respect of the commodities handled by CARE included a review of their tracking system, the tracing of a sample of despatches and receipts through the stock records, attendence at free distributions to target recipients in Mayahi and Kanabakache, and inspection of warehousing conditions. In respect of the grant, we checked the concordance between CARE and USAID records and test-checked the validity of some of the amounts claimed. No matters requiring further investigation came to our attention.

During the course of our work, we became aware of chronic storage problems faced by CARE because of the inability of the Ministry of Health to make available adequate warehouse facilities. Commodities are, in some cases, stored in schools without pallettes or adequate ventilation. We discussed the problem with the project manager, Mr Haight, who said that he is planning to request finance for the construction of purpose-built warehouses at a number of the PMI centers.

We also noted that although forms for the reporting of monthly stock movements have been issued to each PMI, these are not completed and returned to Niamey because the PMI workers do not fully understand them. We understand from the project manager that the forms have only just been introduced and that the CARE representatives are in the process of instructing the PMI workers when they call at their centers. If CARE can compile regular monthly stock schedules, it will be better able to plan in-country stock movements.

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GENERAL CONCLUSIONS

In spite of the problems noted , it is fair to conclude that, on the whole, the Emergency Drought Relief Program achieved its objectives. Grain was distributed to drought-stricken populations at the time it was most needed. The beneficiaries were aware that the food was donated by the United States Government and we found no evidence of the food being sold on local markets. We were especially impressed by the excellent relationship established between the USAID monitors and the host country personnel in the regions.

As far as we were able to ascertain, even during the height of the food-shortage, no deaths from starvation were reported. However, great as that achievement is, there are no grounds for complacency. Overall control over the grain was established by the USAID monitors, not by the executing agency. In the event of another drought, it would be necessary once again to bring in monitors from outside to start from scratch the task of building up relationships with the people responsible for grain storage and distribution throughout the country.

PREPARING FOR DROUGHT IN THE FUTURE

During the course of the meeting with the Mission on August 19, 1986, in which the "No-Go" decision as to the necessity for an in-depth audit was taken, the question of preparedness for future drought was discussed at length. The Mission is anxious to do everything possible to ensure its ability to cope with future emergencies, as can be seen from the Mission Drought Relief Plan, but does not have funds available to tackle some of the major problems.

Assistance to Cooperating Sponsor Organiztions

One of the main problems is the weakness in OPVN's system of tracking and reconciling stocks. Technical assistance is needed to identify the causes of bottlenecks and weaknesses in the present system and develop simple, effective solutions. Its purpose would be to help OPVN to establish control over all its stocks in such a way that, in the event of another drought, the control of Title II commodities would pose no problem.

To illustrate our contention that strengthening the capacity of the executing agency is the most effective means of ensuring control over USG commodities, we quote the example of Burkina Faso.

In 1982, USAID engaged consultants to work with the National Cereals Office of Burkina Faso (OFNACER). Their task was to design and implement an integrated stock control and accounting system. Considerable time was devoted to the training of storemen and accounts clerks in the different regions.

Proof of the effectiveness of this approach is provided by the findings of the GAO report of March 1986 on Famine in Africa. The report finds that for FY 1984 US emergency food aid given to Burkina Faso, 98% can be seen to have been distributed to the most needy.

We suggest that AID Washington should consider the cost-effectiveness of making funds available, before the next drought, to set up effective stock accounting systems within the parastatal organizations responsible for grain distribution, not only in Niger but in all African countries, where emergency food aid may, in the future, be required.

Computerization

In October 1984, a team acting on behalf of the Office of US Foreign Disaster Assistance (OFDA) carried out an assessment of the disaster relief situation in Niger. Although the Mission was keen to establish a microcomputer system within the GON for tracking the grain, the team did not consider this advisable without expert advice. In their report, they recommended that OFDA should make funds available to the USAID Mission in order to contract with a microcomputer consultant. No action has yet been taken.

We suggest that the time has come to follow up that recommendation and to consider the feasibility of installing microcomputers at OPVN before the next emergency.

Again, by way of illustration, we would point out that in the major grain monitoring exercise carried out in Sudan, microcomputers were used and provided an effective means of tracking distributions.

Making Use of Existing Resources

Distribution of food aid in Africa has been taking place for many years and the Food for Peace Handbook sets out certain rules and regulations. However, when it comes to implementing a new program, the officer in charge has no awareness of consultants' reports or systems set up in other Missions.

We recommend that the Bureau for Food for Peace and Voluntary Assistance (FVA) coordinate and analyse the results of past emergency programs and make available to the Missions a bibliography of consultant studies relating to grain distribution programs. Furthermore the development of an overall drought relief strategy including the establishment of detailed instructions and sample documents should be considered.

SECTION C

DESCRIPTION OF WORK

OBJECTIVES:

The objectives of the audit are to perform an audit survey of the $59,490,000 PL 480 Title II Emergency Drought Relief Program in Niger. This program consists of the following individual line items which make up the Program Agreement (per NIAMEY 2554):

125,000 MT Title II Sorghum	$40,608,000
5,000 MT Section 416 Milk	5,453,000
8,898 MT CARE Commodities	7,220,000
CARE Grants	328,000
1,530 MT LICROSS Commodities	1,434,000
LICROSS Grants	201,000
Bilateral internal transport	4,246,000
Total	$59,490,000

This will be the first survey of the PL 480 Tital II Program, and it is taking place at the request of USAID/Niger.

This audit survey shall comprise of an examination of the financial statements, and compliance with the terms and conditions of the various agreements under subject program. This survey shall be conducted in accordance with the Examination Objectives contained in Chapter 3 of the Guidelines for (Surveys and) Audits of AID-Financed Agreements by non-Federal Auditors.

This audit survey shall be conducted in accordance with the Audit Survey Phase outlined in Chapter 4 of the Guidelines for (Survey and) Audits of AID-Financed Agreements by Non-Federal Auditors. The main purposes of the audit survey are to:

(1) Identify potential findings areas, review the internal control systems and identify any significant weaknesses or problems;

(2) Determine the need for a detailed review ("Go/No Go' decision);

(3) obtain the necessary information for use in planning the detailed audit review, in the event of an affirmative "Go" Decision, to be made jointly with the Regional Inspector General's office in Dakar, Senegal;

(4) Issue a survey report indicating survey findings;

(5) Prepare an audit program for conducting the detailed review, and estimate the audit hours and billing rates.

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The principal project data are as follows:

(1) Project Name and Number: PL 480 Title II Emergency Drought Relief Program;

(2) Type of Program: PL 480 Title II Emergency Drought Relief;

(3) Type of agreement: PL 480 Title II;

(4) Principal Office: Niamey, Niger;

(5) Effective Date: October 1, 1984;

(6) Project Anticipated Completion Date (PACD): September 30, 1986;

(7) Dollar and Local Currency obligated: $59,490,000

(8) Records are being maintained at USAID/Niger and/or at various up-country locations;

(9) U.S. Address: Not applicable.

The survey shall include a review of the internal control systems in place, and identify any significant weaknesses or problems.

Based on the survey results, the contractor should make a Go/No Go recommendation on the need for a detailed review. Thereafter the Regional Inspector General's Office in Dakar would make a decision on the Go/No Go recommendation. Based on that decision the Contractor should prepare a survey report.

STATEMENT OF WORK:

The audit survey should be performed in accordance with standards established by the U.S. Comptroller General and set forth by the U.S. General Accounting Office "Yellow Book" entitled "Standards" for audit of Governmental Organizations, Programs, Activities, and Functions (1981 revision).

The audit survey shall include such tests to determine: (a) whether the expenditure and commodity statements of the audited entity present fairly the financial position and results of financial operations in accordance with generally accepted accounting principles and (b) whether the entity has complied with the laws, regulations and policy guidelines that may have a material effect on the financial statements.

The objective of the survey is to gain familiarity with all aspects of the program, and to make a determination to what extent it complies with all the terms and conditions of all agreements and other applicable governing documents. The specific functional issues to be addressed in this connection are whether:

1. Required reports are properly and accurately prepared and are submitted promptly.

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2. Adequate accounting is being maintained over the arrival, storage, shipment, and distribution of the donated commodities.

3. Proper facilities exist for storage and handling to ensure ultimate distribution of the commodities in good condition.

4. Commodities are used by the beneficiary of his family and are not sold or exchanged by him.

5. Commodities are distributed free to eligible recipients or as part payment of wages.

6. Adequate publicity is given to the fact that the commodities are donated or furnished by the people of the United States.

7. Proceeds from sales of containers and/or recipient contributions are accounted for and used only for approved program expenses.

8. Beneficiaries qualify as eligible recipients under established criteria.

9. Commodities unfit for human consumption are promptly reported and disposed of only by approved methods.

10. All losses and misuses of commodities are promptly reported to the Mission and to the cooperating sponsors' headquarters, in accordance with the Regulations; reasonable efforts have been made to pursue claims against third parties, and claims proceeds payable locally have been deposited with the United States Disbursing Officer.

11. Adequate supervision is being provided to the program.

Auditors shall be alert to situations or transactions that could be indicative of fraud, abuse and illegal expenditures and acts. If such evidence exists, the non-federal auditor should contact the Regional Inspector General for Audit (RIG/A) before extending audit steps and procedures to identify the effect on the entities' financial statements.

Auditors, during the survey phase, should undertake tests of sufficiant depth to identify areas requiring detailed review, if any. This would also assist in the determination of a "Go/No Go" decision, with respect to such a detailed review.

The survey should follow the natural flow from one activity to the next, from the central warehouses to the distribution centers. For reporting purposes, the survey report should discuss findings on a functional basis, as is shown in greater detail below.

A. Reporting Requirements

1. Normally the cooperating sponsor/host country is expected to conduct one complete comprehensive audit annually or a series which when combined would present a complete audit examination in conformance with AID's guidelines. The report should show where actions were taken or proposed to correct problems found, reports or such audits should be submitted to the Mission Controller and the Food for Peace Officer far enough in advance of the due date for submission of the country food assistance progress to enable the Mission to properly assess the feasibility of the proposed program, (In countries where there is no Mission, the reports will be submitted to the Diplomatic Post for forwarding to the appropriate Mission Controller.) Determine if these procedures are being followed, If not, why not?

2. Obtain and review copies of the internal audit reports made by the cooperating sponsor/host country. Are they adequate?

3. Using the audit report, determine what weaknesses have been identified and the status of corrective actions.

B. Accounting for the Commodities

1. From the "Shipment File" or other documentation supporting acceptance of commodities at the point(s) of entry, trace all shipments into the central accounting records.

   a) Check commodity arrivals against applicable bills of lading.

   b) Verify that commodities were received in satisfactory condition and quantities, that outturn reports were obtained and that the cooperating sponsor has reported losses to the Mission or the Diplomatic Post.

2. Schedule consignments to central warehouses and, on a test basis, trace into warehouse stock records. Note any discrepancies and obtain and evaluate explanations for any major differences.

3. By reference to warehouse issue documents, verify the correctness of entries in central stock accounting records for commodities withdrawn for distribution.

4. Verify arithmetical accuracy of the central stock accounting records.

5. Verify central stock records for adjustments and determine that the nature of and support for the adjustments was proper.

6. If warehouse stock records are maintained, cross-check entries for receipts, issues, adjustments, etc., with similar entries in the central stock accounting records. Investigate discrepancies.

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C. Points of Entry Handling Facilities and Methods

1. Visit point(s) of entry in Niger to distribution up country and observe the arrival and discharge of commodities and their clearance through customs.

   a) Note any unusual processes in unloading commodities at the point of entry (excessive amounts of handling, rough handling, inadequate temporary storage facilities, problems in having cargoes surveyed, obtaining duty free entry, etc.) and review these with the distributing agency's representative.

   b) As certain that the commodities being unloaded are properly labeled in English and, in so far as practicable, in the language of the cooperating country as being donated or furnished by the people of the United States and that the AID or Alliance emblem is affixed to bags and containers.

) Note and review with the distributing agency representative any unusual time spread between arrival at point and delivery to distributing agency.

D. Warehousing and Inventory Controls

1. Inspect central warehouses, noting whether they are tightly constructed, waterproofed, adequately ventilated, and have doors and windows which can be securely locked.

2. Observe the manner in which commodities are stacked, noting whether dunnage is used under all commodity stacks, commodities are not stacked against walls or close to the ceiling, classes of commodities are stacked separately, and whether sufficient space is left between stacks to allow for easy access and removal and taking of physical inventories.

3. Inspect commodities in warehouses, noting condition and any old items. Ascertain if commodities are released from warehouses on a first-in-first-out basis.

4. If feasible, observe the taking of inventories at central warehouses and:
   a) Review inventory procedures.
   b) Make test counts of commodities and trace into inventory listing.
   c) Test inventory extensions and footings.
   d) Compare inventory records with result of physical counts and follow up on disposition of differences.
   e) Review inventory records for unusual entries. Trace unusual entries to original sources on a test basis.
   f) Determine that the book inventory accurately reflects the physical inventory of commodities in the central warehouses and distribution centers covered.
   g) Do alternative testing (if you are unable to observe an inventory) to determine if inventory records are reliable.

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5. Review release authorizations to distribution centers for proper preparation and approval. Determine on a test basis that acknowledgements are received for the applicable shipments to distribution centers. Follow up on any differences between shipments and acknowledgments for proper disposition (such as initiation of claims, record keeping, and reporting).

E. processing

1. Determine that any commercial processing of food commodities is covered by a written contract approved by the Mission.

2. Compare amounts of commodities utilized in commercial processing with the amounts authorized by the contract to produce a given amount. Obtain explanations for substantial differences.

F. Distribution Centers

1. Obtain a list of the distribution centers showing the number of recipients and rate of distribution, and arrange for visits to selected centers.

2. Obtain schedule of shipments to the distribution centers to be visited and trace shipments in the records maintained by the distribution centers.

3. Observe safeguards (for commodities in stock) at the distribution centers.

4. Take an inventory of commodities on hand and:
   a) Compare with stock records. Note and follow up on any differences.
   b) Compare stocks on hand to the approved average monthly consumption to determine if stocks are excessive in relation to immediate requirements.
   c) Ascertain if commodities are distributed on a first in first out basis.

5. Observe a distribution, noting the adequacy of distribution procedures, the adequacy of publicity at the centers, the orderliness and timeliness of distribution, and cleanliness of workers and facilities.

6. Review records of selected beneficiaries in the light of the criteria established for their eligibility.

7. Compare number of recipients actually receiving food per the distribution center records with the listing obtained in paragraph 1 above.

   a) Note any distribution less than or more than the approved rate. Obtain and evaluate explanations for differences from the approved rate of distribution.

8. Ascertain whether disposals of damaged commodities had prior approval of the Mission or the Diplomatic Post.

9. By inquiry, observation and examination of records determine that:

   a) Food is not being received by the recipients from more than one cooperating sponsor.
   b) Recipients are aware that the commodities are made available to them by the people of the United States.
   c) Commodities are not sold or bartered by recipients or persons making distribution.
   d) Distribution is being made only to eligible recipients, without solicitations of compulsory donations, and without discrimination with regard to race, color, or creed.

10. Determine the frequency and adequacy of reviews to update eligibility lists. Confirm that recipients are eligible to receive commodities under criteria established for eligibility.

11. Visit and inspect local markets for evidence of commodities being illegally offered for sale.

12. Determine that required reports are accurate, properly prepared, and submitted promptly by the distribution centers.

G. Miscellaneous Receipts

1. Review adequacy of procedures and controls over funds raised by sales of containers or for charges for school lunch and maternal-child-health programs.

2. Determine that:
   a) funds are used only for the purposes authorized by the Title II Regulations.
   b) Markings are removed or obliterated as required by the Title II Regulations.

H. Disposal of Commodities Unfit for Human Consumption

1. Determine that:

   a) Commodities were inspected by a public health official or other competent authority.
   b) Notification has been given to the Mission or the Diplomatic Post.
   c) Commodities were disposed of in accordance with the instructions given by Mission or the Diplomatic Post.

2. If unfit commodities are sold, account (fully) for the disposition of the sales proceeds. Ascertain the health implications of such sales.

I. Claims for Losses and Misuse in Country of Distribution

1. Review procedures, records, and reports of the cooperating sponsor relating to loss and misuse of commodities.
2. Verify that reports are timely, complete and include:

a) A description and the quantity of the commodities lost or misused.
b) Contract number or other identifying marks, including types, sizes, and quantities of containers.
c) Time and place of the loss, misuse, or diversion.
d) The identity of the persons, agency, carrier, or warehouse having possession of the commodities at the time of loss or misuse.
e) The disposition made of damaged or deteriorated commodities including the amounts and disposition of proceeds realized from the sales of these commodities, or the amounts and disposition of proceeds received as restitution for loss or misuse of any commodities.
f) The amount of any claim asserted by the cooperating sponsor against others considered responsible for the loss or misuse of the commodities and the basis used in computing this amount.
g) Other details of the circumstances under which the commodities were lost or misused, including a statement relative to the cause of the loss or misuse and any extenuating factors to be taken into consideration.

3. Evaluate efforts to collect claims from warehousemen, carriers, or others.

a) Determine when there may be non-compliance with the agreement or AID Handbook 9.
b) Ensure that performance under the agreement is being monitored where appropriate.

In addition to the functional issues covered above the survey shall also review the individual grant agreements with CARE and LICROSS and express an opinion concerning compliance with their respective terms and conditions. The survey shall also review the various bilateral internal transport arrangements, compliance to their respective terms and conditions, and adherence to prevailing tariff provisions.

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FM AMEMBASSY NIAMEY
TO RUTADS/AMEMBASSY DAKAR PRIORITY 5511
INFO RUEHC/SECSTATE WASHDC 8117
BT
UNCLAS NIAMEY 07794

AIDAC

E.O.: 12356: N/A

SUBJECT: NON-FEDERAL DRAFT AUDIT ON PL 480/NIGER

1. MISSION AND GON HAVE REVIEWED DOCUMENT AND PROVIDE FOLLOWING COMMENT:

A) CONCERNING DRAFT RECOMMENDATION NO. 1:
MISSION NOT CERTAIN OF USEFULNESS OF PARAGRAPH A AS CURRENTLY STATED. HANDBOOK 9 CHAPTER 9C1B(3) PRESCRIBES SUBMISSION OF SUCH A PLAN OR OUTLINE WITH REQUEST TO AID/W FOR COMMODITIES. MISSION WOULD PREFER TO SEE FOLLOWING PHRASE ADDED TO EXISTING RECOMMENDATION: QUOTE INCLUDE IN THE MISSION DISASTER RELIEF PLAN MODEL DOCUMENTS FOR DEVELOPING AND EVALUATING FUTURE DISTRIBUTION PLANS FOR THE ENTIRE COUNTRY UNQUOTE. THIS WOULD AVOID REPETITION AND PROVIDE OPERATIONALLY USEFUL TOOL FOR FUTURE EFFORTS TO FOLLOW HANDBOOK PROCEDURES.

B) RECOMMENDATIONS NO. 2 AND NO. 3 ARE ACCEPTED:
US DOL AMOUNT IN PARA B) OF RECOMMENDATION NO. 2 SHOULD READ US DOLS 6,781,292.

C) RECOMMENDATION NO. 4 IS ACCEPTED.

2. CONCERNING THE TEXT OF THE DRAFT:
PAGE ONE PARA ONE: PROGRAM BEGAN IN 1985 NOT 1986.

3. CONCERNING APPENDIX A:
PAGE A-1, PARA 2: SORGHUM WAS SHIPPED TO FOUR PORTS NOT FIVE.
4. CONCERNING APPENDIX C:

A) PAGE C-1 PARA 2: SORGHUM ENTERED NIGER FROM FOUR PORTS OF UNLOADING, NOT FIVE.

B) PAGE C-3 PARA 4: TRANSFER AGREEMENT DOES NOT ACTUALLY REQUIRE PROOF OF DELIVERY TO BENEFICIARY. PVS WERE AGREED UPON BY USAID AND GON AS METHOD OF RECONCILING DELIVERIES AND FINAL DISTRIBUTION. PERHAPS SENTENCE COULD BE REPHRASED QUOTE USAID REQUESTED AND GON AGREED TO PROVIDE DOCUMENTATION IN FORM OF PROCES VERBAUX DE DISTRIBUTION (PVS) FOR FINAL DELIVERY INTO HANDS OF BENEFICIARY UNQUOTE.

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C) PAGE C-3, PARA 4: TOTAL IN US DOIS IS 5,741,290.

5. CONCERNING APPENDIX F:

A) PAGE F-1, PARA ONE: PLEASE CHANGE TITLE DIRECTORS TO TITLE PROJECT MANAGERS.

B) PAGE F-1, PARAS 3 AND 4: CHANGE TITLE DIRECTOR TO TITLE PROJECT MANAGER.

6. CONCERNING APPENDIX H:
PAGE H-1, PARA 1: RECOMMEND THAT FVA NOT OFDA COORDINATE AND ANALYZE DOCUMENTATION (INCLUDING SOFTWARE) ON GRAIN DISTRIBUTION PROGRAMS.
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Appendix K

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