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NON-FEDERAL PRE-AWARD SURVEY OF  
THE HIGHER EDUCATION PROJECT WITH  
UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO

USAID/GUATEMALA PROJECT NO. 520-0304

AUDIT REPORT NO. 1-520-87-03-N  
JANUARY 30, 1987

AGENCY FOR INTERNATIONAL DEVELOPMENT

OFFICE OF THE FEDERAL INSPECTOR GENERAL

AMERICAN EMBASSY

TEGUIGALPA - HOBBURAS

TELEPHONE 5:

33 0044 & 33 0092

also 32 3120/9, EXT. 293 & 296

January 30, 1987

MEMORANDUM

TO : D/USAID/Guatemala, Anthony Gaucherucci  
FROM : RIG/A/T, *Conroy M. Bethou* Coinage N. Gothard, Jr.  
SUBJECT: Audit Report No. 1-520-87-03-N, "Non-Federal Pre-Award Survey of the Higher Education Project with Universidad Rafael Landivar/Quetzaltenango"

This report presents the results of a non-Federal pre-award survey that your Mission requested of the Higher Education Project with Universidad Rafael Landivar in Quetzaltenango (URL/Quetzaltenango). The certified public accounting firm of Price Waterhouse in Guatemala prepared the report, which is dated January 30, 1987.

The purpose of this pre-award survey was to determine if URL/Quetzaltenango: (1) has sufficient administrative ability and span of control to administer the project, (2) has presented a cost proposal which is current and accurate and whose costs are allowable and necessary, (3) is financially capable of performing the project, (4) has adequate internal accounting and administrative control systems, and (5) is in compliance with agreement terms and applicable laws and regulations.

In the opinion of Price Waterhouse, URL/Quetzaltenango:

- does not have sufficient administrative ability and span of control to administer the project in three critical personnel positions;
- presented a cost proposal which did not comply with AID guidance;
- does not have the financial capacity to manage the project unless it receives cash advances from AID;
- has an adequate internal control system except for three observed weaknesses;

-- has complied with agreement terms and applicable laws and regulations except that the project is behind schedule, certain salaries are in excess of budgeted amounts, key personnel were hired without prior AID approval, and income taxes are not properly withheld from employee salaries.

The Price Waterhouse report contains 12 recommendations to improve URL/Quetzaltenango's administrative ability, cost proposal, internal controls and compliance with the agreement terms and applicable laws and regulations. We believe that these recommendations will significantly improve URL/Quetzaltenango's performance on this project. As a result, the following recommendation will be included in the OIG's audit recommendation follow-up system.

Recommendation No. 1

We recommend that USAID/Guatemala obtain from URL/Quetzaltenango evidence to demonstrate that it has implemented the recommendations in the Price Waterhouse audit report.

Please advise this office within thirty days of the actions planned or taken to implement this recommendation.

*Price Waterhouse*



PRE-AWARD SURVEY OF THE HIGHER EDUCATION PROJECT WITH  
UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

PRE-AWARD SURVEY OF THE HIGHER EDUCATION PROJECT WITH  
UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

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January 30, 1987

Mr. Coinage N. Gothard  
Regional Inspector General for Audit  
U. S. Agency for International Development  
Tegucigalpa, Honduras, C. A.

Dear Mr. Gothard:

This report presents the results of our pre-award survey and review of the Higher Education Project "Apoyo al Desarrollo Integral de la Población Indígena Maya" (PRODIPMA) assigned to Universidad Rafael Landívar in Quetzaltenango (URL/Quetzaltenango) by USAID/Guatemala under Cooperative Agreement No. 520-0304.

#### BACKGROUND

The Universidad Rafael Landívar (URL) was the new alternative in university education in Guatemala in the decade of the 60's. Its goal was to satisfy the demand existing for higher education and to contribute to the development of the country. The University has its central campus in Guatemala city and branches in Antigua, Zacapa, Cuilapa, Jutiapa, and Quetzaltenango.

URL/Quetzaltenango was founded on January 12, 1965, as stated in Act. No. 1 of the book of "Patronato de Estudios Superiores Hermano Pedro" and since that date it has provided higher education to students living in the southwest of Guatemala.

Currently the URL/Quetzaltenango provides education in the fields of humanities, law, economics, business administration, education and agronomy.

The URL/Quetzaltenango has the following organizational structure:

- a) The Board of Directors, the highest URL/Quetzaltenango authority, is entrusted with administering the University and providing academic excellence in both teaching and research.
- b) The General Director, the highest executive officer of the University is responsible for its administration and is also the liaison between the Board and the other Offices.

- c) The Administrative Director coordinates administrative services and logistic support for all the University's departments.
- d) The Academic Director coordinates curricular activities and is responsible for seeing that the goals and objectives of the University are met.
- e) The Financial Director is responsible for the economic and financial activities and also oversees the administration of the funds supplied to and used by URL/Quetzaltenango.

On June 19, 1986, the Universidad Rafael Landívar and the Agency for International Development (AID) signed Cooperative Agreement No. 520-0304, Project of Support to the Integral Development of the Mayan Population (PRODIPMA). The administration of this Project was assigned to URL/Quetzaltenango.

The purpose of this cooperative agreement is to strengthen Universidad Rafael Landívar in the Highlands in order to develop and implement an effective higher education program, preferably for Mayan-speaking students. The program will provide such students with financial support to aid in the successful completion of associate and/or bachelor degrees.

The Project commenced on June 19, 1986 with a five-year duration, renewable for up to two and a half years more, provided there is satisfactory compliance with the standard mandatory requirements as established by AID.

PRODIPMA Coordination is the organizational unit in charge of the development and execution of all the activities related to the Project and is responsible to the Board of Directors of URL/Quetzaltenango. Among the program's specific objectives are the following:

- a) Increase the number of young people from the Highlands environment with the analytical, communication and leadership skills, and the technical know-how required to meet Highlands human resource development needs.
- b) Graduate approximately 266 indigenous professionals with bachelor degrees. Students will major in the following fields: architecture, agronomy, law, economics, business administration, accounting, information systems, psychology, humanities, education, social work, mass communication, engineering, and political science.



- c) Graduate approximately 400 indigenous technicians with associate degrees. Students will major in the following fields: graphic arts, vegetable production, legal interpretation, international commerce, publicity, administration, information systems, mass communications, social work, education (learning disabilities, primary education, commercial science, literature, mathematics, pedagogy, special education, bilingual education), production control, and political science.
- d) Increase by at least 40 percent the number of indigenous students enrolled at the Quetzaltenango campus during the life of the Cooperative Agreement.

In order to carry out the Project effectively, URL/Quetzaltenango must implement an organization consisting of an executive committee, a general project coordinator, an advisory/evaluation committee, and coordinators for the areas of finance, personnel services, academic programs, and physical resources.

#### AUDIT OBJECTIVES AND SCOPE

The specific objectives of our review were to determine whether:

- a) URL/Quetzaltenango has sufficient administrative ability and span of control to administer the project, considering its current and forecasted project workload, staffing levels and past performance;
- b) the estimated direct and indirect proposed costs for the Project were based on the most current and accurate pricing data available, and reflect only those costs which are allowable and necessary to accomplish the work;
- c) URL/Quetzaltenango is financially capable of performing the project;
- d) URL/Quetzaltenango's internal accounting and administrative control systems are adequate to permit the accurate recording of accounting data under the agreement; and
- e) URL/Quetzaltenango is in compliance with Agreement terms and applicable laws and regulations.

Our review was performed in accordance with generally accepted auditing standards as well as with the U. S. Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision).



The scope of our work consisted of:

Reviewing the organizational structure, certain administrative systems and procedures and current and proposed staffing levels with respect to Project activity.

Reviewing the cost proposal for the Agreement with an emphasis on compliance with the guidelines provided by OMB Circular No. A-21.

Reviewing URL/Quetzaltenango's financial capability with respect to Project disbursements, taking in to consideration AID's reimbursement time lag of two months.

Reviewing the internal accounting and administrative control systems with an emphasis on those systems which will be utilized in recording Project activity.

Reviewing URL/Quetzaltenango's operations and Project progress to-date for compliance with Agreement terms and applicable laws and regulations.

During our work we were alert to situations or transactions that could be indicative of fraud, abuse and illegal expenditures and acts.

#### RESULTS OF AUDIT

##### Management Capabilities

URL/Quetzaltenango does not appear to have sufficient administrative ability and span of control to administer the Project at the level of General Coordinator and Academic Coordinator. In addition, the position of General Director of URL/Quetzaltenango is not being filled on a full-time basis.

##### Proposed Costs

The cost proposal in general did not comply with the guidelines established by OMB Circular No. A-21.

##### Financial Capabilities

URL/Quetzaltenango does not have the financial capability to manage the Project unless it receives cash advances from AID.



### Internal Controls

URL/Quetzaltenango's internal control systems are adequate for AID's purposes except as follows:

- Inadequate accounting system to record Project activity.
- Inadequate controls over check signing.
- Inadequate controls over fixed assets.

### Compliance with Agreement Terms and Applicable Laws and Regulations

URL/Quetzaltenango complied with Agreement terms and applicable laws and regulations except as follows:

- Progress of Project is behind schedule.
- Certain salaries were in excess of Project budgeted amounts.

With respect to items not reviewed or tested, nothing came to our attention to indicate that URL/Quetzaltenango had not complied with Agreement terms and applicable laws and regulations.

### MANAGEMENT COMMENTS

USAID/Guatemala and URL/Quetzaltenango reviewed this report and were in general agreement that the report reflects URL/Quetzaltenango's condition at the time of the audit work.

However, URL/Quetzaltenango was in the process of implementing some of the recommendations in the report at the time of our final discussion with them on January 21, 1987. When it has implemented the recommendations in this report, URL/Quetzaltenango plans to send a report to USAID/Guatemala.

*Price Waterhouse*





UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON MANAGEMENT CAPABILITY

AUDITOR'S OPINION

We have performed a study and evaluation of Universidad Rafael Landivar/Quetzaltenango's management capability for the administration of Cooperative Agreement No. 520-0304 with the Agency for International Development (AID). Our study and evaluation included those areas we considered relevant to the criteria established by AID as set forth in its Statement of Work for the pre-award survey of the above-mentioned agreement. Our work was performed in accordance with the United States Comptroller General's "Standards for Audit of Government Organizations, Programs, Activities, and Functions" (1981 Revision).

Based on our study and our understanding of the criteria included in the Statement of Work referred to in the paragraph above, we believe that the Universidad Rafael Landivar/Quetzaltenango does not have the management capability to provide sufficient administration and span of control with respect to Cooperative Agreement No. 520-0304 at the levels of General Director, Project General Coordinator, and Project Academic Coordinator. Our opinion is based on findings No. 1 and 2 described on the following pages.

This report is intended solely for the use of Universidad Rafael Landivar and the Office of the Inspector General, United States Agency for International Development. This restriction is not intended to limit distribution of this report which, upon acceptance by the office of the Inspector General, is a matter of public record.

*Price Waterhouse*

November 20, 1986  
Guatemala

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON MANAGEMENT CAPABILITY

1. The Position of General Director of URL/Quetzaltenango Has Not Been Filled by an Appropriate Full-time Employee

Condition:

The position of General Director for URL/Quetzaltenango has been vacant since August 1986. Presently, the Deputy Director is the acting General Director, notwithstanding that he works full time outside the premises and starts his daily work for URL/Quetzaltenango after 4:30 p.m.

Criteria:

Management functions in any organization are vital for its objectives to be attained; consequently, positions of this importance discharged by officers working full time are a must for adequately handling resources at URL/Quetzaltenango and PRODIPMA.

Cause:

The absence of the General Director is due to health problems.

Effect:

As a consequence of not having this key position appropriately filled, a delay may result in adequate decision making at both the URL/Quetzaltenango and PRODIPMA level, thus increasing the risk of not performing the activities and attaining the forecasted objectives and goals on a timely basis.

Recommendation:

The Board of Directors of URL/Quetzaltenango should appoint a General Director as soon as possible.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON MANAGEMENT CAPABILITY

2. The Position of Project General Coordinator Has Not Been Filled and the Project Academic Coordinator Does Not Have Sufficient Time to Adequately Carry Out His Duties.

Condition:

The Academic Director of URL/Quetzaltenango is currently performing the function of interim Project General Coordinator and also that of Project Academic Coordinator. In addition to his duties as Academic Director of URL/Quetzaltenango, this individual also carries an excessive teaching workload.

Criteria:

Management functions in any organization are vital for its objectives to be attained; consequently, positions of this importance discharged by officers working full time are a must for adequately handling resources at URL/Quetzaltenango and PRODIPMA.

Cause:

Lack of a concentrated effort to hire full-time personnel for the above-mentioned two positions.

Effect:

We believe that these two positions are critical to the success of the Project. Without the effective leadership and direction which should be provided by these two positions, it is possible that the objectives of the program plan will not be met.

Recommendation:

The Board of Directors of URL/Quetzaltenango should immediately initiate action to hire qualified personnel for these two positions.



UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON PROPOSED COSTS

AUDITOR'S OPINION

We have reviewed the cost proposal for the Higher Education Project (PRODIPMA) related to Cooperative Agreement No. 520-0304 between Universidad Rafael Landivar and the Agency for International Development (AID) to be managed by the Universidad Rafael Landivar/Quetzaltenango (URL/Quetzaltenango). Our review was made in accordance with applicable guidelines included in OMB Circular No. A-21 (Principles for Determining Costs Applicable to Grants, Contracts and Other Agreements with Educational Institutions), FAR 31.3 (Contracts with Educational Institutions) AID Handbook 14 (Part 731 - Contract Cost Principles and Procedures and Subpart 731.3 - Contracts with Educational Institutions) and the Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision).

The purpose of our review was to determine compliance of the above-mentioned cost proposal with the following general guidelines:

1. Direct and indirect costs are based on the most current and complete pricing data available.
2. All included costs are allowable, reasonable and necessary.
3. The overhead rate, if any, is reasonable and in agreement with the contract terms.
4. Employee salary and wage plans and proposed escalation factors are reasonable.
5. Fringe benefit plans are reasonable.

Based on our review, we believe that in general Universidad Rafael Landivar did not comply with the above guidelines. Our opinion is based on the findings described on the following pages.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON PROPOSED COSTS FOR HIGHER EDUCATION PROJECT

AUDITOR'S OPINION

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*Price Waterhouse*

November 20, 1986  
Guatemala



UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
 USAID/GUATEMALA PROJECT NO. 520-0304  
 REPORT ON PROPOSED COSTS FOR HIGHER EDUCATION PROJECT  
 STATEMENT OF PROPOSED COSTS  
 Amounts expressed in Quetzales

| No. | COMPONENTS                                | 1986           |                 | 1987              |                 | 1988              |                 | 1989              |                 | 1990              |                 | 1991              |                 | 1992              |                 | 1993              |                 | TOTAL              |                   |
|-----|---|----------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|-------------------|-----------------|--------------------|-------------------|
|     |   | AID            | URL             | AID               | URL             | AID               | URL             | AID               | URL             | AID               | URL             | AID               | URL             | AID               | URL             | AID               | URL             | AID                | URL               |
|     | <b>TOTAL</b>                              | <b>Q27,184</b> | <b>Q359,193</b> | <b>Q3,843,781</b> | <b>Q975,942</b> | <b>Q1,746,265</b> | <b>Q975,922</b> | <b>Q1,892,005</b> | <b>Q975,922</b> | <b>Q1,823,285</b> | <b>Q975,922</b> | <b>Q2,005,405</b> | <b>Q975,921</b> | <b>Q1,525,705</b> | <b>Q975,922</b> | <b>Q1,176,370</b> | <b>Q975,922</b> | <b>Q14,300,000</b> | <b>Q7,190,867</b> |
| 1.  | <b>Institution Support</b>                | <b>277,218</b> | <b>359,393</b>  | <b>2,216,650</b>  | <b>718,782</b>  | <b>579,040</b>    | <b>718,782</b>  | <b>271,550</b>    | <b>718,782</b>  | <b>186,550</b>    | <b>718,782</b>  | <b>181,550</b>    | <b>718,782</b>  | <b>176,550</b>    | <b>718,782</b>  | <b>176,550</b>    | <b>718,782</b>  | <b>4,563,678</b>   | <b>5,390,867</b>  |
|     | Salaries and fringe benefits              | 9,875          | 224,582         | 19,750            | 449,160         | 19,750            | 449,160         | 19,850            | 449,160         | 19,850            | 449,160         | 19,850            | 449,160         | 19,850            | 449,160         | 19,850            | 449,160         | 148,625            | 3,268,702         |
|     | Vehicles, equipment and supplies          | 267,343        | 13,283          | 2,496,700         | 26,566          | 487,310           | 26,566          | 179,700           | 26,566          | 94,700            | 26,566          | 89,700            | 26,566          | 84,700            | 26,566          | 82,700            | 26,566          | 3,782,853          | 199,245           |
|     | Land Purchase                             |                |                 | 132,400           |                 | 5,000             |                 | 5,000             |                 | 5,000             |                 | 5,000             |                 | 5,000             |                 | 5,000             |                 | 162,400            |                   |
|     | Other Direct Cost                         | 95,700         |                 | 67,800            | 191,400         | 67,000            | 191,400         | 67,000            | 191,400         | 67,000            | 191,400         | 67,000            | 191,400         | 67,000            | 191,400         | 67,000            | 191,400         | 469,800            | 1,435,500         |
|     | Indirect Cost                             | 25,828         |                 | 51,656            |                 | 51,656            |                 | 51,656            |                 | 51,656            |                 | 51,656            |                 | 51,656            |                 | 51,656            |                 | 387,420            |                   |
| 2.  | <b>Technical and Financial Assistance</b> |                |                 | <b>75,980</b>     |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 | <b>75,980</b>      |                   |
|     | Consultants                               |                |                 | 75,980            |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 | 75,980             |                   |
| 3.  | <b>Program's Promotion</b>                | <b>13,700</b>  |                 | <b>15,600</b>     |                 | <b>107,300</b>     |                   |
|     | Salaries and fringe benefits              | 1,740          |                 | 1,740             |                 | 1,740             |                 | 1,740             |                 | 1,740             |                 | 1,740             |                 | 1,740             |                 | 1,740             |                 | 12,180             |                   |
|     | Travel and transportation                 | 4,940          |                 | 4,940             |                 | 4,940             |                 | 4,940             |                 | 4,940             |                 | 4,940             |                 | 4,940             |                 | 4,940             |                 | 48,720             |                   |
|     | Other Direct Costs                        | 5,000          |                 | 6,900             |                 | 6,900             |                 | 6,900             |                 | 6,900             |                 | 6,900             |                 | 6,900             |                 | 6,900             |                 | 46,400             |                   |
| 4.  | <b>Selection and Orientation Center</b>   | <b>101,650</b> |                 | <b>111,900</b>    |                 | <b>87,905</b>     |                 | <b>742,980</b>     |                   |
|     | Salaries and fringe benefits              | 28,840         |                 | 57,480            |                 | 57,485            |                 | 57,485            |                 | 57,485            |                 | 57,485            |                 | 57,485            |                 | 57,485            |                 | 431,230            |                   |
|     | Travel and transportation                 | 4,060          |                 | 8,120             |                 | 8,120             |                 | 8,120             |                 | 8,120             |                 | 8,120             |                 | 8,120             |                 | 8,120             |                 | 60,900             |                   |
|     | Vehicles, equipment and supplies          | 64,980         |                 | 40,760            |                 | 14,760            |                 | 14,760            |                 | 14,760            |                 | 14,760            |                 | 14,760            |                 | 14,760            |                 | 194,300            |                   |
|     | Other Direct Costs                        | 3,770          |                 | 7,540             |                 | 7,540             |                 | 7,540             |                 | 7,540             |                 | 7,540             |                 | 7,540             |                 | 7,540             |                 | 56,550             |                   |
| 5.  | <b>Academic</b>                           | <b>9,000</b>   |                 | <b>139,900</b>    |                 | <b>140,000</b>    |                 | <b>988,900</b>     |                   |
|     | Salaries and fringe benefits              |                |                 | 134,400           |                 | 140,000           |                 | 140,000           |                 | 140,000           |                 | 140,000           |                 | 140,000           |                 | 140,000           |                 | 974,400            |                   |
|     | Consultants                               | 9,000          |                 | 5,500             |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 | 14,500             |                   |
| 6.  | <b>Cultural Awareness</b>                 |                |                 | <b>12,230</b>     |                 | <b>8,800</b>      |                 | <b>63,800</b>      |                   |
|     | Salaries and fringe benefits              |                |                 | 8,750             |                 | 8,800             |                 | 8,800             |                 | 8,800             |                 | 8,800             |                 | 8,800             |                 | 8,800             |                 | 60,320             |                   |
|     | Consultants                               |                |                 | 3,480             |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 | 3,480              |                   |
| 7.  | <b>Administration and Finance</b>         | <b>23,316</b>  |                 | <b>46,070</b>     |                 | <b>344,056</b>     |                   |
|     | Salaries and fringe benefits              | 12,296         |                 | 46,070            |                 | 46,070            |                 | 46,070            |                 | 46,070            |                 | 46,070            |                 | 46,070            |                 | 46,070            |                 | 333,036            |                   |
|     | Vehicles, equipment and supplies          | 11,020         |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 | 11,020             |                   |
| 8.  | <b>Program Management</b>                 | <b>12,300</b>  |                 | <b>43,700</b>     |                 | <b>44,800</b>     |                 | <b>324,800</b>     |                   |
|     | Salaries and fringe benefits              | 12,300         |                 | 43,700            |                 | 44,800            |                 | 44,800            |                 | 44,800            |                 | 44,800            |                 | 44,800            |                 | 44,800            |                 | 324,800            |                   |
| 9.  | <b>Advisory Commission</b>                |                |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                   |                 |                    |                   |
| 10. | <b>Guatemalan Reality Research</b>        |                |                 | <b>49,206</b>     |                 | <b>62,210</b>     |                 | <b>61,600</b>     |                 | <b>61,600</b>     |                 | <b>58,600</b>     |                 | <b>58,600</b>     |                 | <b>28,200</b>     |                 | <b>380,016</b>     |                   |
|     | Salaries and fringe benefits              |                |                 | 8,606             |                 | 41,210            |                 | 40,600            |                 | 40,600            |                 | 40,600            |                 | 40,600            |                 | 11,200            |                 | 223,416            |                   |
|     | Vehicles, equipment and supplies          |                |                 | 20,600            |                 | 5,000             |                 | 5,000             |                 | 5,000             |                 | 5,000             |                 | 5,000             |                 | 1,000             |                 | 40,600             |                   |
|     | Other direct costs                        |                |                 | 20,000            |                 | 16,000            |                 | 16,000            |                 | 16,000            |                 | 16,000            |                 | 16,000            |                 | 16,000            |                 | 116,000            |                   |
| 11. | <b>Special Programs</b>                   |                |                 | <b>14,600</b>     |                 | <b>14,000</b>     |                 | <b>98,600</b>      |                   |
|     | Vehicles, equipment and supplies          |                |                 | 14,600            |                 | 14,000            |                 | 14,000            |                 | 14,000            |                 | 14,000            |                 | 14,000            |                 | 14,000            |                 | 98,600             |                   |
| 12. | <b>Participant charges</b>                |                |                 | <b>615,945</b>    | <b>257,160</b>  | <b>747,820</b>    | <b>257,140</b>  | <b>1,201,680</b>  | <b>257,140</b>  | <b>1,217,960</b>  | <b>257,140</b>  | <b>1,408,080</b>  | <b>257,140</b>  | <b>982,380</b>    | <b>257,140</b>  | <b>635,025</b>    | <b>257,140</b>  | <b>6,809,890</b>   | <b>1,800,000</b>  |
|     | Tuition                                   |                |                 | 71,360            | 257,160         | 133,520           | 257,140         | 214,780           | 257,140         | 217,060           | 257,140         | 251,180           | 257,140         | 175,580           | 257,140         | 114,140           | 257,140         | 1,177,620          | 1,800,000         |
|     | Subsistence                               |                |                 | 544,585           |                 | 614,300           |                 | 986,900           |                 | 1,000,900         |                 | 1,156,900         |                 | 807,800           |                 | 520,885           |                 | 5,632,270          |                   |

NOTE: URL is not allocating cost to component No. 9.

At date of preparation of the Statement of Proposed Costs the current exchange rate was Q7.90 to US\$1.00.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON PROPOSED COSTS

1. Certain Components Do Not Contain Sufficient Specific Detail for All Items in the Budget

Condition:

Our review of the different components of the cost proposal disclosed the following:

--Component No. 1 "Institutional Support" contains items with high costs, without specific detail of the related expenditure included therein. These items are listed below:

| Item  | Amount            |
|---|-------------------|
| Laboratories - General                            | Q 362,500         |
| Reproduction machinery                            | 333,500           |
| Reproduction materials                            | 1,305,000         |
| Agricultural Sciences Laboratories                | 582,610           |
| Books   | 781,062           |
| Purchase of land for agricultural experimentation | <u>162,400</u>    |
|   | <u>Q3,527,072</u> |

The above total equals 24% of the total project financing.

--Component No. 11 "Special Programs" includes Q98,600 for acquisition of materials, books and office fixtures, but no specific details regarding how such items will be supplied.

--The cost proposal also includes Q226,000 for purchase of Electronic Data Processing equipment without providing details.

Criteria:

The cost proposal should contain sufficient detail of the goods or services to be purchased to permit appropriate expenditure control.

Cause:

We were informed that the cost proposal was prepared in a hurried manner, thus it includes general estimates for certain expenditure items.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
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REPORT ON PROPOSED COSTS

Effect:

Officers working on the project will not have guidance as to the goods and/or services that should be acquired. We believe that not having a clear understanding of the nature and scope of the Project will limit its probabilities for success.

Recommendation:

A Committee should be formed to define as soon as possible the goods and services that should be acquired for the components previously described. The Committee should include the General Coordinator, the Finance Coordinator, the Physical Resources and Services Coordinator and the officer in charge of the component in question. The revised cost proposal should be resubmitted to AID for approval.

2. Rent for Library Building Appears Excessive

Condition:

The Component "Institutional Support" includes Q469,800 for the payment of rent for a facility to house a library. This amount is equivalent to a monthly rent of Q5,220 for 90 months.

Criteria:

This amount appears to us to be excessive for the Quetzaltenango area.

Cause:

We were informed that the cost proposal was prepared in a hurried manner, thus it includes general estimates for certain expenditures items.

Effect:

Should the building in question be rented at such a high cost, URL/Quetzaltenango would not be in compliance with sections C-3 and J-33 of Circular No. A-21 with respect to the reasonableness of rental costs for buildings.

Recommendation:

This rental amount should be reviewed as to reasonableness and resubmitted to AID for approval.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON PROPOSED COSTS

3. Escalation Estimates Are Not Included

Condition:

Component "Costs of Participants in the Program" includes Q5,512,285 for subsistence costs of program students. A monthly cost of Q200 per student without any escalation has been allotted for the 7.5 years of the Project. Also no escalation factors have been considered for salaries and wages.

Criteria:

The cost of living is not likely to remain constant every year, thus a fixed subsistence cost of Q200 per month per student for the duration of the project does not appear reasonable. The same applies to employee compensation.

Cause:

Apparently, escalation factors were overlooked in preparing the cost proposal.

Effect:

The program will be facing financing problems with the present cost allocation for the items discussed above. Cost of living increases are anticipated for the future.

Recommendation:

These cost items should be reviewed and resubmitted to AID for approval.

*Price Waterhouse*



UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON FINANCIAL CAPABILITY

AUDITOR'S OPINION

We have performed a pre-award survey of Universidad Rafael Landivar/Quetzaltenango (URL/Quetzaltenango's) financial capability to manage Cooperative Agreement No. 520-0304 with the Agency for International Development (AID). Our work was performed pursuant to AID's Statement of Work for the pre-award survey of the above-mentioned agreement and in accordance with the United States Comptroller General's "Standards for Audits of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision). Our work included, to the extent we considered necessary, a review of URL/Quetzaltenango's unaudited financial statements as of September 30, 1986, cash on hand and lines of credit, estimated revenues and expenses for the first four months of 1987, the Project's 1987 budget, other URL/Quetzaltenango projects which may require funds, and proposed counterpart contributions.

Based on our review, as described above, we believe that Universidad Rafael Landivar/Quetzaltenango does not have the financial capability to manage the above-mentioned agreement since its financial resources are insufficient to provide for the Project's operating expenses unless it receives cash advances from AID.

This report is intended solely for the use of Universidad Rafael Landivar and the Office of the Inspector General, United States Agency for International Development. This restriction is not intended to limit distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

*Price Waterhouse*

November 20, 1986  
Guatemala

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

MEMORANDUM ON FINANCIAL CAPABILITY

Our review of URL/Quetzaltenango's unaudited financial statements as of September 30, 1986 disclosed the following:

1. Net current assets amounted to approximately Q12,000.
2. Cash in banks, excluding a construction fund of Q101,000, was in an overdrawn position of approximately Q3,000.
3. Fixed assets totaled approximately Q481,000.
4. URL/Quetzaltenango's Fund Balance was approximately Q603,000.
5. For the nine months ended September 30, 1986, expenses exceeded revenues by approximately Q9,000.

University officials informed us that URL/Quetzaltenango does not have lines of credit and that when URL/Quetzaltenango runs short of cash, it utilizes the construction fund. We were also informed that URL/Quetzaltenango does not have any other projects which may require funding.

Based on financial data provided by URL/Quetzaltenango, it appears that the first four months of calendar 1987 will provide a cash flow of approximately Q82,000. During the same time period the Project's budget requires, on an annualized basis, cash disbursements of approximately Q1,280,000.

Our review of URL/Quetzaltenango's proposed counterpart contributions disclosed that such contributions will consist of personnel, educational materials and educational facilities and thus will not provide cash.



UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON INTERNAL CONTROLS

AUDITOR'S OPINION

We have performed a pre-award study and evaluation of the internal accounting and administrative control systems of Universidad Rafael Landivar/Quetzaltenango (URL/Quetzaltenango) in connection with its Cooperative Agreement No. 520-0304 with the Agency for International Development (AID). The purpose of our study and evaluation was to determine the adequacy of the control systems to record transactions under the Agreement. Our study and evaluation was performed in accordance with the United States Comptroller General's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision) and pursuant to the criteria established by AID as set forth in its Statement of Work for the pre-award survey of the Agreement and was limited to an evaluation of cash disbursements, accounts receivable, purchases, asset protection and reporting.

The management of URL/Quetzaltenango is responsible for establishing and maintaining the internal control systems used in administering the program applicable to the above-mentioned Agreement. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of the internal control systems used in administering this program are to provide management with reasonable, but not absolute, assurance that, with respect to agreement requirements, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON INTERNAL CONTROLS

AUDITOR'S OPINION

Based on our study and the criteria referred to in the first paragraph of this report we believe that URL/Quetzaltenango's control systems are adequate for AID's purposes, except for the conditions described in findings Nos. 1 and 2 which we believe result in more than a relatively low risk that errors and irregularities in amounts that would be material to the Program may occur and not be detected within a timely period.

In addition to these weaknesses, other conditions of lesser significance were noted. Our recommendations for improvements in these areas were included in a separate report submitted to URL/Quetzaltenango.

This report is intended solely for the use of Universidad Rafael Landivar, and the Office of the Regional Inspector General, United States Agency for International Development. This restriction is not intended to limit distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

*Price Waterhouse*

November 20, 1986  
Guatemala



UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
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DESCRIPTION OF INTERNAL CONTROL SYSTEMS

A description of the internal accounting and administrative control systems reviewed by us is presented below:

CASH DISBURSEMENTS

1. The administrative manager counts and inspects goods or approves services received. If everything is in order, he signs the vendor invoice and prepares a "check request".
2. The cashier prepares vendor checks based on "check requests" and vendor invoice, both received from administrative manager.
3. The financial director, or in his absence another authorized person, signs vendor checks received from the cashier after a) matching the check with vendor invoice and b) reviewing the payment for reasonableness and compliance with tax requirements. See finding No. 2 for a weakness noted.
4. The cashier receives vendor checks signed by financial director and keeps them until collected by vendor.
5. The accounting department receives, at the end of the month, copies of all vendor checks and cancelled invoices and prepares accounting entries. These entries are then recorded in the general ledger.

RECOVERY OF ACCOUNTS RECEIVABLE

URL/Quetzaltenango records its income on a cash basis; therefore, no accounting system controlling outstanding receivables exists. However, the cash department keeps an informal current account by student and ensures that at the end of each semester the student is current with his tuition. If the student is not current, he is not allowed to take his final exams.

PURCHASES

1. The requisitioning person initiates the request for goods or services, orally or in writing.
2. The administrative director approves the purchase after evaluating a) the need for goods or services to be purchased and b) the availability of cash funds for the related purchase.

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DESCRIPTION OF INTERNAL CONTROL SYSTEMS

3. The administrative director makes purchases from known vendors. When a purchase relates to new goods or services, the administrative director tries to obtain the best possible price and quality from vendor.

ASSET PROTECTION

No formal control procedures existed at the date of our evaluation. However, a physical inventory is taken on an annual basis tagging all items acquired during the current period. In addition, subsidiary records by individual item have been started for control and comparison with physical count. See finding No. 3 for weaknesses noted.

REPORTING

The accounting system generates the following information:

- Balance sheet
- Statement of income and expenses (current month and year-to-date)
- Comparison of actual operating results with budget (current month and year-to-date)

The administrative/academic system generates information related basically to certification of courses taken, grades, library reports, etc.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON INTERNAL CONTROLS

1. Accounting for the Project Appears Inadequate.

Condition:

URL/Quetzaltenango's accounting records do not adequately identify the source and application of funds provided by AID for PRODIPMA.

Criteria:

Cooperative Agreement No. 520-0304 requires effective control and accountability for all funds.

Cause:

In the past URL/Quetzaltenango did not have projects for which a separate accountability was required.

Effect:

There may be a loss of control over Project funds.

Recommendation:

URL/Quetzaltenango should redesign its accounting system to provide the required control. We suggest that a fund accounting system be implemented whereby separate accounts are maintained to insure observance of Agreement terms, accountability, and control over Project funds.

2. All Checks Should Have Two Signatures and Fewer People Should Be Allowed to Sign Checks.

Condition:

URL/Quetzaltenango's checks require only one signature. Currently, several levels within the organizational structure of URL/Quetzaltenango have authorized signatures.

Criteria:

Good controls over checks require that:

--all checks should have at least two signatures to increase control over disbursements, and that

--URL/Quetzaltenango should limit authorized signatures to certain levels within its structure.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO

USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON INTERNAL CONTROL

Cause:

The above procedure has been in existence for many years.

Effect:

There may be a loss of control over disbursements.

Recommendation:

Checks should only be signed by the General Director, the Finance Director and/or by other officers with similar standing and all checks should required two signatures.

The management is taking the necessary steps to correct this matter in the PRODIPMA bank account.

3. Control Over Fixed Assets are Weak

Condition:

URL/Quetzaltenango does not have an adequate system to properly safeguard its fixed assets.

Criteria:

All fixed assets subject to capitalization should be controlled from the time they are purchased.

Cause:

Currently, URL/Quetzaltenango takes a physical inventory of fixed assets at year-end. This inventory forms the basis for the subsidiary ledger. The general ledger control account is not reconciled to the subsidiary ledger.

Effect:

There may be a loss of control over investment in capital items. Under the current system it is very easy for items to be lost.

Recommendation:

We recommend that:

--A policy for capitalizing fixed assets should be defined and implemented,

--All individual assets should be identified with a numbered tag on a timely basis when acquired.

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REPORT ON INTERNAL CONTROLS

--A comparison of a periodic physical inventory of fixed assets with the subsidiary ledger should be made. Significant differences should be investigated.

The management is taking the necessary steps to correct these weaknesses in connection with PRODIPMA assets.

*Price Waterhouse*



UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON COMPLIANCE WITH AGREEMENT TERMS AND APPLICABLE  
LAWS AND REGULATIONS

AUDITOR'S OPINION

We have performed a study and evaluation for compliance with agreement terms and applicable laws and regulations with respect to Cooperative Agreement No. 520-0304 between Universidad Rafael Landivar, and the Agency for International Development (AID) signed June 19, 1986. Our study and evaluation was performed in accordance with the United States Comptroller General's "Standard's for Audit of Governmental Organizations, Programs, Activities, and Functions" (1981 Revision).

The management of URL is responsible for URL/Quetzaltenango's compliance with terms of the above-mentioned Agreement and applicable laws and regulations. For purposes of our study we reviewed and/or tested the following matters related to the Project:

1. Progress of the Project thru November 18, 1986, compared to activities programed for commencement and/or completion as of that date as included in the Project Plan.
2. Payrolls.

The results of our study indicate that, for the items reviewed and/or tested, URL/Quetzaltenango complied with agreement terms and applicable laws and regulations except as described in findings Nos. 1 to 4. With respect to items not reviewed or tested, nothing came to our attention to indicate that URL/Quetzaltenango had not complied with Agreement terms and applicable laws and regulations.

This report is intended solely for the use of Universidad Rafael Landivar and the Office of the Inspector General, United States Agency for International Development. This restriction is not intended to limit distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

*Price Waterhouse*

November 20, 1986  
Guatemala

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
USAID/GUATEMALA PROJECT NO. 520-0304

REPORT ON COMPLIANCE WITH AGREEMENT TERMS AND  
APPLICABLE LAWS AND REGULATIONS

1. Progress of Project Thru November 18, 1986  
Was Behind Schedule

Condition:

Our review disclosed that the development of the activities in the following areas had fallen behind the Project Plan schedule:

- a) A General Coordinator has not been hired.
- b) Institutional support equipment has not been purchased.
- c) Promotional materials have not been reproduced and disseminated.
- d) Professional staff to teach core courses has not been hired.

Criteria:

A large percentage of the logistical-administrative aspects of the Project should be implemented prior to the start of the school year on January 17, 1987 as this was planned to be the initial semester of the Project.

Cause:

The lack of progress has resulted primarily from the following:

- The General Coordinator of the Program responsible for initiating all necessary efforts to accomplish short-term goals has not been appointed. An interim Director has been hired on a part-time basis.
- URL/Quetzaltenango does not have the financial capability to meet heavy fund commitments, primarily for acquisition of equipment.
- The institution lacks knowledge of how AID's reimbursement system functions.
- There is no detailed cost proposal as discussed in finding No. 1 of our report on proposed costs for the Project.

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APPLICABLE LAWS AND REGULATIONS

Effect:

Having fallen behind schedule in meeting short-term Project goals will cause a heavy work load on the staff of both the University and the Project for the balance of the period prior to the 1987 school year. It is possible that as of January 17, 1987 the Project will not be at the planned level of development.

Recommendation:

For the project to attain the desired level of progress the following actions should be adopted:

- Appoint as soon as possible the General Coordinator of the Program. His work schedule should be similar to other Project staff.
- The Project and Evaluation Committee should meet as often as possible until the project has attained the level initially programmed.

2. Salaries Charged to the Project Were in  
Excess of Amounts in Cost Proposal

Condition:

Salaries paid to the Resident Psychologist and the Technical Supervisor (Component No. 4) of the Center for Selection and Orientation amount to Q1,000 monthly for each. Budgeted amount for each position is Q600.

Criteria:

Salaries of the above mentioned employees should agree with the Project budget.

Cause:

The above situation is due to the fact that the employees in question are professionals and must work full time for the Project, and that a monthly salary of Q600 is below the academic level.

Effect:

The budget for payment of professional personal services on a permanent basis for the Orientation and Selection Center component could be exhausted after approximately 5 years and 4 months.

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REPORT ON COMPLIANCE WITH AGREEMENT TERMS AND  
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Recommendation:

The budget for personal services applicable to this component should be evaluated and appropriate changes should be introduced therein according to the actual needs of the Project. The changes should be submitted to AID for its consideration and approval.

3. Key Project Personnel Were Hired Without  
Prior Approval From AID

Condition:

The following Project personnel was hired as of August, 1986:

- Interim Project Coordinator
- Finance Coordinator
- Staff Development Coordinator
- Physical Resources and Services Coordinator

The above were hired without the written approval from AID.

Criteria:

According to section G of Annex 2 to the Agreement between URL and AID, the University, prior to appointing staff for the key positions described above, should submit to AID for approval the names and resumes of at least three candidates for each position.

Cause:

The above situation results from the fact that the authorities of URL/Quetzaltenango do not have experience in handling projects financed by AID.

Effect:

AID may reject these charges thus causing URL/Quetzaltenango to absorb the charges as its own expense.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
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REPORT ON COMPLIANCE WITH AGREEMENT TERMS AND  
APPLICABLE LAWS AND REGULATIONS

Recommendation:

URL/Quetzaltenango should discuss this matter with AID and obtain approval of the personnel hired. For positions not approved by AID, URL/Quetzaltenango should initiate personnel searches following the established procedures.

4. URL Quetzaltenango Has Not Withheld Income  
Taxes From Employee's Salaries

Condition:

At present, URL/Quetzaltenango is paying salaries and fees to both their administrative and teaching staff without income taxes being withheld from the amounts subject to tax.

Criteria:

Pursuant to section 5, of Executive Order No. 570-83 - Regulations to the Income Tax Law Amendments, non-profit organizations are withholding tax agents for the Government.

Cause:

Since URL/Quetzaltenango is exempt from taxes and because the law has not been correctly interpreted, it has been assumed that URL/Quetzaltenango should not register as a withholding tax agent at the Internal Revenue Office (Dirección General de Rentas Internas).

Effect:

Failure to withhold taxes may result in:

- Payment of fines up to 10% of the related withholdings.
- Interest charges up to 18% (4% plus the prevailing interest rate charged by the banks), computed on the related withholdings from the date when the withholdings should have been made until actual payment thereof.
- Risk that the tax office may attempt to collect from URL/Quetzaltenango the amounts assumed to have been withheld and not paid by the employees.
- Risk of a suit from the tax office, which may result in legal attachment of some of the URL/Quetzaltenango's assets.

UNIVERSIDAD RAFAEL LANDIVAR/QUETZALTENANGO  
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APPLICABLE LAWS AND REGULATIONS

Recommendation:

We recommended that URL/Quetzaltenango should:

- Register as a withholding tax agent with the Tax Office.
- Withhold income taxes from the salaries and fees subject to tax and paid to staff, and pay the corresponding amounts to the Tax Office on a timely basis.

APPENDIX 1

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