

UNITED STATES
AGENCY FOR INTERNATIONAL DEVELOPMENT

THE
INSPECTOR
GENERAL

AUDIT OF THE
HUMAN RIGHTS TRAINING PROGRAM
MANAGED BY THE NICARAGUAN ASSOCIATION
FOR HUMAN RIGHTS

Audit Report No. 1-522-90-35-N
June 14, 1990



Regional Inspector General for Audit
TEGUCIGALPA

PD-1100-173

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**AUDIT OF THE
HUMAN RIGHTS TRAINING PROGRAM
MANAGED BY THE NICARAGUAN ASSOCIATION
FOR HUMAN RIGHTS**

**Audit Report No. 1-522-90-35-N
June 14, 1990**

AGENCY FOR INTERNATIONAL DEVELOPMENT

U. S. MAILING ADDRESS:
RIG/T
APO MIAMI 34022

OFFICE OF THE REGIONAL INSPECTOR GENERAL
AMERICAN EMBASSY
TEGUCIGALPA · HONDURAS

TELEPHONES:
32-9987 - 32-3120
FAX No. (504) 31-4465

June 14, 1990

MEMORANDUM

TO: Director, TFHA/Washington, Ted Morse

FROM: RIG/A/T, *Coimage N. Gothard*
Coimage N. Gothard, Jr.

SUBJECT: Audit of the Humanitarian Rights Training Program Managed by the Nicaraguan Association for Human Rights, Audit Report No. 1-522-90-35-N

This report presents the results of a non-Federal, concurrent financial audit of the Human Rights Training Program (the Program) managed by the Nicaraguan Association for Human Rights. The audit was requested by the Task Force on Humanitarian Assistance (TFHA). The certified public accounting firm of Price Waterhouse prepared the report, which was transmitted to RIG/A/T on June 13, 1990.

The overall objective of Price Waterhouse's audit work was to perform a concurrent financial audit of the Program. The purpose of this audit was to report on (1) the fairness of the fund accountability statement of the Human Rights Training Program for the period from June 1, 1989 to April 30, 1990, (2) the Program's internal control structure in Honduras and Costa Rica, and (3) compliance by the Nicaraguan Association for Human Rights (the Association) with agreement terms and applicable laws and regulations.

In the opinion of Price Waterhouse, the fund accountability statement of the Human Rights Training Program presents fairly, in all material respects, the Program's receipts and expenditures for the period from June 1, 1989 through April 30, 1990, in accordance with the corresponding agreement.

Price Waterhouse evaluated the internal control structure of the Program. Price Waterhouse did not note any matters involving the internal control structure and its operations that the auditors considered to be material weaknesses. However, certain matters involving the internal control structure were observed and reported to TFHA and RIG/A/T.

In the opinion of Price Waterhouse, the Association complied, in all material respects, with agreement terms and applicable laws and regulations for the items tested. Nothing came to the auditors' attention that caused them to believe that untested items were not in compliance with agreement terms and applicable laws and regulations.

The TFHA discussed the draft report with Price Waterhouse and RIG/A/T, and did not suggest any changes to the final report. The Price Waterhouse report contains no recommendations.

AGENCY FOR INTERNATIONAL DEVELOPMENT

AUDIT OF THE HUMAN RIGHTS TRAINING PROGRAM
TASK FORCE FOR HUMANITARIAN ASSISTANCE (TFHA)
A.I.D. GRANT AGREEMENT NO. OTR-0000-G-00-9028-00
SUPPORTED BY THE NICARAGUAN ASSOCIATION FOR HUMAN RIGHTS

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Price Waterhouse



June 13, 1990

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

Dear Mr. Gothard:

This report presents the results of our concurrent financial audit of the Human Rights Training Program for the Nicaraguan Resistance (the Program) managed by the Nicaraguan Association for Human Rights (Asociación Nicaraguense Pro Derechos Humanos - ANPDH) during the period June 1, 1989 to April 30, 1990, under grant agreement No. OTR-0000-G-00-9028-00 between the Nicaraguan Association for Human Rights (the Association) and the Agency for International Development (A.I.D.).

BACKGROUND

The Association is a non profit organization which operates in Honduras and Costa Rica. Its principal objectives are to spread human rights awareness among the Nicaraguan Resistance (NR) and to oversee that the rights of the Nicaraguan population, in general, are not violated. The Association was organized in Costa Rica on October 8, 1986, and in Honduras on August 13, 1987. However, the Association was not legally registered in Honduras.

The Association has permanent field offices in Honduras and Costa Rica and liaison offices in Miami and Washington, D.C. The Association started operations in October 1986 with a U.S. Government grant of US\$2.5 million which expired in January 1989.

In December 1988, A.I.D., through the Task Force for Humanitarian Assistance, approved grant agreement No. OTR-0000-G-00-9028-00 with the Nicaraguan Association for Human Rights (the Association). Agreement No. OTR-0000-G-00-9028-00 was a grant for reimbursement of costs incurred by the Association related to eligible human rights training activities. The initial budget for this grant was \$490,000 to train approximately 6,000 members of the NR with respect to their treatment of civilians and other armed forces personnel in accordance with internationally accepted standards of human rights during the period October 1, 1988 to May 31, 1989. The program's activities were additionally amended as follows:

1. On May 30, 1989, A.I.D. increased the total amount of the contract to \$720,676, and extended the completion date to October 31, 1989.
2. On September 21, 1989, A.I.D. increased the total amount of the contract to \$893,676, and extended the completion date to March 31, 1990.
3. On January 31, 1990, A.I.D. extended the completion date to April 30, 1990.

AUDIT OBJECTIVES AND SCOPE

The overall objective of our audit work was to perform a concurrent financial audit of the Human Rights Training Program for the NR managed by the Nicaraguan Association for Human Rights for the period June 1, 1989 to April 30, 1990, under agreement No. OTR-G-00-9028-00.

Our audit was performed in accordance with generally accepted auditing standards and the U.S. Comptroller General's "Government Auditing Standards" (1988 Revision), and accordingly included the review of documentation, accounting records, internal control structure, and such other auditing procedures as we considered necessary to determine whether:

1. The fund accountability statement of the Human Rights Training Program for the NR, managed by the Nicaraguan Association for Human Rights, presents fairly the Program's receipts and expenditures from June 1, 1989 to April 30, 1990 in accordance with the terms of the agreement,
2. The internal control structure of the Program in Honduras and Costa Rica is adequate and functioning as intended, and
3. The Association complied with applicable laws, regulations, and agreement terms.

The following major audit procedures were performed as necessary in Honduras and Costa Rica in order to meet the stated audit objectives:

1. We reviewed the following documents to become familiar with the Program:
 - a) the agreement between the TFHA and the Association regarding the Program and the related modifications and amendments,
 - b) the budgets approved by the TFHA to manage the Program, and

- c) all financial and Program reports, charts of accounts, organization charts, accounting system descriptions, and procurement policies and procedures.
2. We reviewed Program ledgers to determine whether costs incurred were proper. We reconciled direct costs billed and reimbursed to the Program ledgers.
 3. We reviewed the procedures used to control the funds, including bank account controls and monthly bank account reconciliations, and confirmed the final balance with the custodian bank.
 4. We determined whether advances of funds were justified with documentation, including reconciliations of funds advanced, disbursed, and available for the contract.
 5. We reviewed direct and indirect costs billed to TFHA/Honduras to identify questionable costs.
 6. We reviewed salary charges to determine whether salary rates were in accordance with those approved by A.I.D. and salaries paid were supported with appropriate payroll records.
 7. We reviewed monthly disbursements made by the Association in Costa Rica and Honduras during the period June 1, 1989 through April 30, 1990 for a total of \$418,451 and made 27 inspections of the training courses conducted by the Association in Honduras and Costa Rica.
 8. We physically inspected on a selective basis training equipment purchased with Program funds.
 9. We reviewed the procurement procedures and practices used to determine that sound commercial practices were used.
 10. On a limited basis we reviewed and evaluated the internal control structure, conducting compliance tests to determine the extent to which established procedures and controls were functioning as intended.
 11. We reviewed the Association's compliance with applicable laws, regulations, and agreement terms.

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

RESULTS OF THE AUDIT

Fund Accountability Statement

In our opinion, the fund accountability statement of the Human Rights Training Program presents fairly, in all material respects, the Program's receipts and expenditures for the period June 1, 1989 through April 30, 1990, in accordance with agreement No. OTR-0000-G-00-9028-00.

Internal Control Structure

In planning and performing our audit of the fund accountability statement of the Program for the period June 1, 1989 to April 30, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not to provide assurance on the internal control structure. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses.

However, we noted certain matters involving the internal control structure and its operation that we have reported in writing upon identification to the Regional Inspector General for Audit in Tegucigalpa and the Task Force for Humanitarian Assistance in Honduras.

Compliance with Applicable Laws, Regulations, and Agreement Terms

We tested transactions and records for the period June 1, 1989 to April 30, 1990, which included receipts, disbursements, and reporting to determine the Association's compliance with applicable laws, regulations, and agreement terms. The results of our study indicated that for the items tested, the Association complied, in all material respects, with applicable laws, regulations, and agreement terms. With respect to items not tested, nothing came to our attention that caused us to believe that the Association had not complied with applicable laws, regulations, and agreement terms.

SUMMARY OF MANAGEMENT COMMENTS

The TFHA reviewed the draft of this report and is generally in agreement with the contents of this report. The TFHA discussed their comments with Price Waterhouse and the Regional Inspector General for Audit, and did not suggest any changes to the final report. TFHA also expresses its appreciation for the assistance it has received from RIG/AT and Price Waterhouse auditors in the implementation of this Program.


Price Waterhouse



Price Waterhouse



AGENCY FOR INTERNATIONAL DEVELOPMENT

AUDIT OF THE HUMAN RIGHTS TRAINING PROGRAM
TASK FORCE FOR HUMANITARIAN ASSISTANCE (TFHA)
A.I.D. GRANT AGREEMENT NO. OTR-0000-G-00-9028-00

SUPPORTED BY THE NICARAGUAN ASSOCIATION FOR HUMAN RIGHTS

FUND ACCOUNTABILITY STATEMENT
FROM JUNE 1, 1989 TO APRIL 30, 1990

REPORT OF INDEPENDENT ACCOUNTANTS

We have audited the accompanying fund accountability statement of the Human Rights Training Program (the Program), managed by the Nicaraguan Association for Human Rights under grant agreement No. OTR-0000-G-00-9028-00 for the period June 1, 1989 to April 30, 1990, and accumulated from the inception of the Program. The fund accountability statement is the responsibility of the Nicaraguan Association for Human Rights management. Our responsibility is to express an opinion on the fund accountability statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the U.S. Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the fund accountability statement of the Human Rights Training Program presents fairly, in all material respects, the Program's receipts and expenditures for the period June 1, 1989 to April 30, 1990, and accumulated from the inception of the Program, in accordance with the terms of agreement No. OTR-0000-G-00-9028-00.

This report is intended solely for the use of the Nicaraguan Association for Human Rights and the Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

Price Waterhouse

May 28, 1990

AGENCY FOR INTERNATIONAL DEVELOPMENT
AUDIT OF THE HUMAN RIGHTS TRAINING PROGRAM
TASK FORCE FOR HUMANITARIAN ASSISTANCE (TFHA)
A.I.D. GRANT AGREEMENT No.OTR-0000-G-00-9028-00
SUPPORTED BY THE NICARAGUAN ASSOCIATION FOR HUMAN RIGHTS (Note 2)

FUND ACCOUNTABILITY STATEMENT
FROM JUNE 1, 1989 TO APRIL 30, 1990
AND ACCUMULATED
(Expressed in U.S. Dollars-Note 1)

	BUDGET		RECEIPTS AND EXPENDITURES			BALANCE (OVER) UNDER BUDGET
	ORIGINAL	AMENDED	ACCUMULATED TO 5/31/89	THIS PERIOD	TOTAL	
PROGRAM RECEIPTS						
Grant	\$490,000	\$893,676	\$288,289	\$522,108	\$810,397	\$83,279
	-----	-----	-----	-----	-----	-----
PROGRAM EXPENDITURES						
<u>Technical Assistance</u>						
Salaries and wages	64,355	154,452	63,311	112,676	175,987	(21,535)
International travel	6,000	14,400	4,054	10,741	14,795	(395)
Local transportation	19,750	47,400	10,124	28,340	38,464	8,936
Vehicle rental	12,000	28,800	9,271	20,200	29,471	(671)
Seminars	41,450	99,480	22,750	52,312	75,062	24,418
	-----	-----	-----	-----	-----	-----
Total Technical Assistance	143,555	344,532	109,510	224,269	333,779	10,753
	-----	-----	-----	-----	-----	-----
<u>Program Management</u>						
Salaries and wages	52,165	125,196	47,944	90,521	138,465	(13,269)
Employees social benefits	21,000	50,400	1,116	46,822	47,938	2,462
Professional fees	7,625	15,000	676	2,225	2,901	12,099
Office rent	7,800	18,720	7,585	17,305	24,890	(6,170)
Utilities	1,200	2,880	638	1,330	1,968	912
Postage	500	1,200	20	131	151	1,049
Courier services	4,500	10,800	657	3,584	4,241	6,559
Telephone/Telex	16,250	39,000	10,603	14,281	24,884	14,116
Vehicle maintenance	4,750	11,400	5,831	18,769	24,600	(13,200)
Vehicle rental	3,750	9,000	1,091	3,645	4,736	4,264
Other costs	25,250	63,893	20,788	48,711	69,499	(5,606)
	-----	-----	-----	-----	-----	-----
Total Program Management	144,790	347,489	96,949	247,324	344,273	3,216
	-----	-----	-----	-----	-----	-----
Subtotal	288,345	692,021	206,459	471,593	678,052	13,969
Commodities	62,282	62,282	34,164	9,194	43,358	18,924
Miscellaneous	39,373	39,373	5,066	1,395	6,461	32,912
Retroactive costs (Note 3)	100,000	100,000		87,445	87,445	12,555
	-----	-----	-----	-----	-----	-----
TOTAL PROGRAM EXPENDITURES	\$490,000	\$893,676	\$245,689	\$569,627	\$815,316	78,360
	-----	-----	-----	-----	-----	-----
Excess (Deficiency) of Receipts over Expenditures (Note 4)			\$42,600	(\$47,519)	(\$4,919)	\$4,919
			-----	-----	-----	-----

AGENCY FOR INTERNATIONAL DEVELOPMENT

AUDIT OF THE HUMAN RIGHTS TRAINING PROGRAM
TASK FORCE FOR HUMANITARIAN ASSISTANCE (TFHA)
A.I.D. GRANT AGREEMENT NO. OTR-0000-G-00-9028-00
SUPPORTED BY THE NICARAGUAN ASSOCIATION FOR HUMAN RIGHTS

NOTES TO THE FUND ACCOUNTABILITY STATEMENT
FROM JUNE 1, 1989 TO APRIL 30, 1990
AND ACCUMULATED

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies adopted by the Nicaraguan Association for Human Rights to manage the Program are summarized as follows:

Basis of accounting

The accrual basis of accounting was used in recording the expenditures of the Program.

Exchange rate

The accounting records of the Program are maintained in Honduran lempiras and Costa Rican colones. Transactions in these currencies are converted at the official rate of exchange prevailing at the transaction date.

NOTE 2 - HISTORY AND OPERATIONS OF THE PROGRAM

In December 1988, A.I.D. approved the Human Rights Training Program to be managed by the Association. The Program provided funds to train approximately 6,000 members of the Nicaraguan Resistance with respect to their treatment of civilians and other armed forces personnel in accordance with internationally accepted standards of human rights. The training included explanations of the international conventions and protocols that address the behavior of combatants in rules of engagement, treatment of noncombatants, treatment of prisoners of war, and other relevant issues. The purpose of the Program was to provide approximately 6,000 members of the NR with instructions in the four Geneva Conventions and their protocols, the Universal Declaration of Human Rights, the International Rules for Combatants on the Treatment of the Civilian Population, the Soldier's Handbook, and a description of various laws enforcing these principles. (Courses were offered to units on the Northern, Atlantic and Southern Fronts).

The Program objectives were:

1. To provide 6,000 members of the Nicaraguan Resistance with the basic knowledge of the proper treatment of non combatants, prisoners of war, and others,

2. To continue the independent training activities of the Nicaraguan Association for Human Rights, consistent with the policy of the United States Government to promote respect for human rights and civilian property by the NR, and
3. To reinforce classroom learning by training delegates of the Association to impart human rights lessons at the task force level.

NOTE 3 - RETROACTIVE COSTS

Retroactive costs of \$100,000 correspond to costs incurred by the Nicaraguan Association for Human Rights during the period October 1, 1988 to December 31, 1988, which were financed by funds remaining in an existing grant from the U.S. State Department. As of April 30, 1990, \$87,445 of those costs were approved and reimbursed by A.I.D., and recorded as Program costs by the Association. The remaining \$12,555 were disallowed by A.I.D.

NOTE 4 - DEFICIENCY OF RECEIPTS OVER EXPENDITURES

The deficiency of receipts over expenditures is represented by net liabilities on the books of the Association as follows:

	<u>U.S. DOLLARS</u>		
	<u>Honduras</u>	<u>Costa Rica</u>	<u>Total</u>
Assets:			
Cash in banks	\$ 3,593	\$2,360	\$ 5,953
Accounts receivable	20		20
Other		400	400
	<hr/>	<hr/>	<hr/>
Total assets	3,613	2,760	6,373
Liabilities:			
Accounts payable	(11,292)		(11,292)
	<hr/>	<hr/>	<hr/>
Net assets (liabilities)	<u>\$ (7,679)</u>	<u>\$2,760</u>	<u>\$(4,919)</u>

Price Waterhouse



AGENCY FOR INTERNATIONAL DEVELOPMENT

AUDIT OF THE HUMAN RIGHTS TRAINING PROGRAM
TASK FORCE FOR HUMANITARIAN ASSISTANCE (TFHA)
A.I.D. GRANT AGREEMENT NO. OTR-0000-G-00-9028-00
SUPPORTED BY THE NICARAGUAN ASSOCIATION FOR HUMAN RIGHTS

INTERNAL CONTROL STRUCTURE

REPORT OF INDEPENDENT ACCOUNTANTS

We have audited the fund accountability statement of the Human Rights Training Program (the Program) managed by the Nicaraguan Association for Human Rights under agreement No. OTR-0000-G-00-9028-00 for the period June 1, 1989 to April 30, 1990, and accumulated from the inception of the Program, and have issued our report thereon dated May 28, 1990.

We conducted our audit in accordance with generally accepted auditing standards and the U.S. Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

In planning and performing our audit of the fund accountability statement of the Program for the period June 1, 1989 to April 30, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not to provide assurance on the internal control structure.

The management of the Nicaraguan Association for Human Rights is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures might become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Accounting process
- Budgetary control process
- Payroll procedures
- Procurement procedures
- Receipts and disbursements

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the fund accountability statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported in writing upon identification to the Regional Inspector General for Audit and the Task Force for Humanitarian Assistance.

This report is intended solely for the use of the Nicaraguan Association for Human Rights and the Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

Price Waterhouse
May 28, 1990



Price Waterhouse



AGENCY FOR INTERNATIONAL DEVELOPMENT

AUDIT OF THE HUMAN RIGHTS TRAINING PROGRAM
TASK FORCE FOR HUMANITARIAN ASSISTANCE (TFHA)
A.I.D. GRANT AGREEMENT NO. OTR-0000-G-00-9028-00
SUPPORTED BY THE NICARAGUAN ASSOCIATION FOR HUMAN RIGHTS

COMPLIANCE WITH APPLICABLE LAWS, REGULATIONS, AND AGREEMENT TERMS

REPORT OF INDEPENDENT ACCOUNTANTS

We have audited the fund accountability statement of the Human Rights Training Program (the Program) managed by the Nicaraguan Association for Human Rights under agreement No. OTR-0000-G-00-9028-00 for the period June 1, 1989 to April 30, 1990, and accumulated from the inception of the Program, and have issued our report thereon dated May 28, 1990.

We conducted our audit in accordance with generally accepted auditing standards and the U.S. Comptroller General's "Government Auditing Standards" (1988 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

Compliance with applicable laws, regulations, and agreement terms is the responsibility of the management of the Nicaraguan Association for Human Rights. As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of the Program's compliance with certain provisions of applicable laws, regulations, and agreement terms. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Nicaraguan Association for Human Rights complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Nicaraguan Association for Human Rights had not complied, in all material respects, with those provisions.

This report is intended solely for the use of the Nicaraguan Association for Human Rights and the Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

Price Waterhouse
May 28, 1990

APPENDIX 1

REPORT DISTRIBUTION

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