

PD-ABB-380

ISN 67395

**SEMIANNUAL
REPORT
ON
AUDIT
RECOMMENDATIONS**

As of September 30, 1984

Office of the Inspector General
Agency for International Development
U.S. International Development Cooperation Agency

SEMIANNUAL REPORT ON AUDIT RECOMMENDATIONS
AS OF SEPTEMBER 30, 1984

Table of Contents

	<u>Page</u>
Report To The Administrator	1
Appendix A: Inspector General Recommendations Open More Than Six Months As Of September 30, 1984	
Africa	A- 1
Asia	A- 3
Food for Peace and Voluntary Assistance	A- 5
Latin America and Caribbean	A- 6
Management	A- 9
Near East	A-12
Food for Peace and Voluntary Assistance, and Africa	A-19
Food for Peace and Voluntary Assistance, and Asia	A-20
Food for Peace and Voluntary Assistance, and General Counsel	A-23
Food for Peace and Voluntary Assistance, and Latin America and Caribbean	A-24
Food for Peace and Voluntary Assistance, and Near East Management and Africa	A-25
Management and General Counsel	A-26
Near East and Office of Foreign Disaster Assistance	A-28
Appendix B: State/AID Joint Administrative Recommendations Open More Than Six Months As Of September 30, 1984	B- 1
Appendix C: General Accounting Office Recommendations Open More Than Six Months As Of September 30, 1984	C- 1
Appendix D: Actions On Monetary Findings From April 1, 1984 Through September 30, 1984	
Recoveries	D- 1
Deobligations/Reductions or Return of Advances	D-13
Non-Federal Audits	D-13
Appendix E: Statistical Tables	
Table 1. Recommendations Open In Excess Of Six Months As Of September 30, 1984	E- 1
Table 2. Recommendations Open In Excess Of Six Months And Unresolved As Of September 30, 1984	E- 2
Table 3. Recommendations Open In Excess Of Six Months During The Period From April 1, 1984 Through September 30, 1984	E- 3
Table 4. Total Recommendations Open During Period From April 1, 1984 Through September 30, 1984	E- 4
Table 5. Aging of Open Recommendations As Of September 30, 1984	E- 5
Table 6. Aging of Recommendations Closed Between April 1, 1984 Through September 30, 1984	E- 6

**SEMIANNUAL REPORT
ON
AUDIT RECOMMENDATIONS**

INTRODUCTION

This is the eighth Semiannual Status Report to the Administrator on audit recommendations issued by the Agency's Inspector General (IG) and by the General Accounting Office (GAO). The report is required by Office of Management and Budget (OMB) Circular A-50, Audit Follow-up. Section 8a(8) of that Circular requires that the semiannual report show (i) the status of all unresolved audit reports over six months old, (ii) the number of reports or recommendations resolved during the period, (iii) the amount of disallowed costs, collections, offsets, write-offs, demands for payment and other monetary benefits resulting from audits and (iv) an update on the status of previously reported unresolved audits.

OVERVIEW OF AGENCY PERFORMANCE

The total number of new recommendations made during this reporting period was 181. This represents an increase of 56 new recommendations over the prior reporting period as reflected below:

Recommendations Made During Six-Month Period

<u>Period Ended</u>	<u>Number of Recommendations</u>
March 31, 1982	292
September 30, 1982	442
March 31, 1983	261
September 30, 1983	275
March 31, 1984	125
September 30, 1984	181

The following table compares the status of open recommendations:

<u>Six-Month Period Ended</u>	<u>Open Less Than Six Months</u>	<u>Open More Than Six Months</u>	<u>Total Open</u>
March 31, 1982	220	149	369
September 30, 1982	381	101	482
March 31, 1983	230	197	427
September 30, 1983	207	145	352
March 31, 1984	90	131	221
September 30, 1984	150	81	231

The total number of open recommendations at the end of the reporting period increased by 4 percent (221 to 231) from the prior period. The number of recommendations open in excess of six months decreased by 38 percent (131 to 81) from the prior period.

The chart on the following page shows that recommendations open in excess of six months now represent 35 percent of the open recommendation inventory vs. 59 percent as of 31 March 1984; at the same time recommendations open in excess of 12 months have decreased both in terms of actual open recommendations (56 vs. 66), and in percentage of total open recommendations (24 percent vs. 30 percent).

COMPARISON OF OPEN RECOMMENDATIONS BY CATEGORY
FOR THE FIVE SEMIANNUAL REPORTING PERIODS
ENDING ON SEPTEMBER 30, 1984

	% of Total Open	100	200	300	400
9/30/84	65	----- (150)			
	35	XXXXXXXXXXXXX (81)			
Total Open - <u>231</u>	(24) (56)			
3/31/84	41	----- (90)			
	59	XXXXXXXXXXXXXXXXXXXXX (131)			
Total Open - <u>221</u>	(30) (66)			
9/30/83	59	----- (207)			
	41	XXXXXXXXXXXXXXXXXXXXX (145)			
Total Open - <u>352</u>	(22) (80)			
3/31/83	54	----- (230)			
	46	XXXXXXXXXXXXXXXXXXXXX (197)			
Total Open - <u>427</u>	(11) (48)			
9/30/82	79	----- (381)			
	21	XXXXXXXXXXXXXXXXXXXXX (101)			
Total Open - <u>482</u>	(10) (49)			

--- open less than 6 months
 xxx open more than 6 months (includes those shown open over one year)
 ... open over one year

AGENCY COMPLIANCE WITH OMB CIRCULAR A-50

The fundamental requirement of OMB Circular A-50 is that audit recommendations be resolved within six months of issuance. (In this context, "resolution" and "closure" are not synonymous terms: audit recommendations are resolved when Agency management and the IG's Office have reached agreement on firm plans of action to correct the audit deficiencies; but audit recommendations are generally not closed until corrective actions have been completed.) The number of IG recommendations open over six months decreased by 50 between March 31, 1984 and September 30, 1984. Violations of the A-50 requirement for resolution also decreased from 38 to 28 during this same period.

Status Of Recommendations
Open Over Six Months

<u>As Of</u>	<u>Total</u>	<u>Unresolved, in Violation of Circular A-50</u>	<u>Resolved</u>
September 30, 1982	101	18	83
March 31, 1983	197	74	123
September 30, 1983	145	58	87
March 31, 1984	131	38	93
September 30, 1984	81	28	53

AGENCY COMPLIANCE WITH PUBLIC LAW 96-304 (ENACTED JULY 8, 1980)

The Supplementary Budget and Rescission Act of 1980 required that (i) all audit recommendations open as of the date of its passage be resolved by September 30, 1981, and (ii) all subsequent monetary recommendations be resolved within six months of issuance. As is detailed below, the number of audit recommendations in violation of this statute decreased over the past six months.

Recommendations Unresolved
In Violation Of P.L. 96-304

<u>As Of</u>	<u>Total</u>	<u>Issued Prior To July 8, 1980</u>	<u>Monetary</u>
September 30, 1982	13	4	9
March 31, 1983 (a)	36	-0-	36
September 30, 1983	24	-0-	24
March 31, 1984	19	-0-	19
September 30, 1984	18	-0-	18

(a) A portion of increase due to large number of recommendations made in prior period.

FOLLOW-UP ON CLOSED RECOMMENDATIONS

OMB Circular A-50 mandates that each Agency regularly evaluate its performance in complying with the scope and intent of audit recommendations. Consequently, follow-up on closed audit recommendations has been integrated into the work of each Regional Inspector General for Audit (RIG/A), as a means of evaluating Agency compliance with audit recommendations. In addition, for all recommendations, the IG Policy Office tracks activity before, during and after resolution and closure. On occasion it is determined from information available that recommendations should be reopened. During the past six months, the IG reviewed 14 closed recommendations and reopened one.

REFERRALS TO THE DEPUTY ADMINISTRATOR

OMB Circular A-50 also requires that the head of each agency or his designee arbitrate any disagreements between the audit and management functions on the timeliness and/or the nature of the Agency's responses to audit recommendations. No recommendations were referred to the Deputy Administrator for resolution during the past six months.

ACTIONS ON MONETARY RECOMMENDATIONS

Appendix D details Agency actions on monetary audit findings during this semiannual reporting period. To summarize:

- . Agency management reached determinations on \$18,937,618 in recoveries recommended by IG audit reports. Of this total, recommended recoveries of \$5,363,102 were sustained.
- . Agency management reached determinations on \$1,113,272 in recoveries recommended by Defense Contract Audit Agency, Department of Health and Human Services, and U.S. Information Agency audit reports. Of this total, recommended recoveries of \$55,768 were sustained.
- . A total of \$4,626,732 (IG) and \$78,702 (DCAA/HHS/USIA) was recovered as a result of audit work in this and prior periods.
- . Agency management sustained \$1,840,023 in deobligation and returns/reduction of advances that were recommended by IG auditors. Deobligations and returns of advances totaling \$1,760,000 were actually accomplished.

STATUS OF OPEN GAO RECOMMENDATIONS

As of September 30, 1984, there were ten GAO recommendations on which the Agency had promised corrective actions, but had not completed those actions within six months of recommendation issuance. These recommendations are being actively addressed and should be closed before the next semiannual report.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Africa

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/WASHINGTON</u>							
0-000-84-22 (02/29/84)	1	USAID/ Ghana	M	Ensure settlement due the Grantee.	X		Mission drafting documents necessary to effect a grant amendment which will settle this debt.
<u>RIG/A/NAIROBI</u>							
3-650-84-8 (02/24/84)	1	USAID/ Sudan	P	Ensure recurrent operating costs of research station network will be met beyond the life of the project.	X		USAID determined GOS is unable to assume recurrent costs. Will be scaling back local currency support to a level GOS may be able to assume in 1987.
<u>RIG/A/ABIDJAN</u>							
7-688-83-3 (05/03/83)	2	USAID/ Mali	M	Issue a bill of collection to the Government of Mali for funds improperly managed under the Agriculture Credit Fund (\$784,947).	X		A programmatic assessment is being made to calculate the justifiable costs associated with each of the program ac- tivities listed in Rec. Nos. 2, 3 and 4. At the conclusion of this assessment the host country and AID will negoti- ate the amount to be repaid to AID.
"	3	"	M	Issue a bill of collection to the Government of Mali for funds improperly managed under the Mobylette program (\$108,213).	X		

* P - Procedural; M - Monetary.

a/ According to S.305 of P.L. 96-304, these recommendations (which involve questioned costs and were issued after 7/8/80) should have been resolved within six months of report issuance.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Africa

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
7-688-83-3 (Cont'd)	4	USAID/ Mali	M	Require the host government to reconstruct its projects accounts from inception or failing this, issue a bill of collection for the funds improperly managed (\$4,825,282).	X		See above statement.
7-685-84-1 (11/17/83)	2	USAID/ Senegal	P	Reassess size and scope of the project and determine if it should be scaled down to something the GOS can support after AID financial participation ends.	X		After reviewing the results of a study on the administrative structure and future composition of SOMIVAC, the USAID will have a better idea of SOMIVAC's future financial needs and will be in a position to negotiate a sliding scale agreement with GOS on future recurrent costs.
"	3	"	P	Review technical assistance provided under this project and determine whether it can be effectively provided.	X		Once the above study is analyzed the Mission plans to seek consultant services to assist in the decisions on how best to channel assistance.
"	7	"	P	Reassess the appropriateness of including the rural health program under the project.	X		This awaits the analysis of the extension workers' current workload and the requirements that would be added by their assumption of health related activities.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Asia

Report No. (Issue Date)	Rec. No. (s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/MANILA</u>							
2-497-83-3 (01/31/83)	4	USAID/ Indo- nesia	P	Request advice of AID/W re- garding collection and de- posit of receipts for non- official use of AID vehicles whose operation is trust funded.	X		GC opinion issued that pro- vides guidance on collection and deposit of receipts to trust fund. Request for clo- sure expected before 11/1/84.
2-492-83-5 (03/21/83)	3	USAID/ Philip- pines	M	Review procurement actions and recover amounts determined to be ineligible for AID-funded procurement.	X		Review has been completed except for one item. Approxi- mately \$88,000 in ineligible procurement has to date been identified. Closure of recom- mendation awaits issuance of bill for collection.
"	4	"	M	Review procurement of non- U.S.-source copying equip- ment and recover amounts spent for buying ineligible commodities.	X		SER/COM has been requested to pursue refund action against supplier. Further investigative work continues.
2-492-83-5 (03/21/83)	11	USAID/ Philip- pines	P	Assure timely delivery of two imported airboats to their intended use locations.	X		Airboats have been delivered Bureau of Plant Industries. Intended use locations to be determined.
2-493-84-2 (11/17/83)	3	USAID/ Thai- land	P	Develop criteria for water and road site selection.	X		Evaluation of project is due to be completed by 12/84. Expect to close by early February 1985.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Asia

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
2-497-84-3 (03/16/84)	3	USAID/ Indo- nesia	P	Develop and implement pro- cedures to facilitate transfer from PROCIT of flood control O&M responsibility to local agencies, also transfer of O&M expertise, and establish standard maintenance schedules.	X		Discussion concerning a two- tier system for flood control works is currently taking place which would allow PROCIT to continue O&M responsibilities.
"	7	"	M	Deobligate remaining uncom- mitted project funds which cannot be used to upgrade O&M capabilities.		X	USAID action taken to deobli- gate two-thirds of recom- mended amount. Closure awaits final deobligation action to be taken in FY 1985.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food For Peace and Voluntary Assistance

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/NAIROBI</u>							
3-621-82-15 (05/26/82)	5	FVA	P	Work with CRS/NY to design and implement a uniform management/inventory control system that can be used by CRS worldwide.		X	FVA has requested CRS/NY views as to whether the guidelines developed in Tanzania could be implemented on a worldwide basis. CRS/NY has not responded in writing but efforts to resolve this are continuing. Additional discussions are expected to take place between the Inspector General and CRS/NY to clarify the recommendation.
3-621-83-6 (02/07/83)	1	FVA	P	Develop in conjunction with CRS (a) formalized health, nutrition and family planning instruction programs for participants and (b) programs designed to eliminate need for assistance.		X	The Agency has established policies for the instruction programs and the design of programs which will be self eliminating. To date these are unilateral efforts which require additional work with CRS.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Latin America and Caribbean

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
1-519-82-14 (08/30/82)	8	USAID/El Salvador	P	Obtain the services of a supply specialist.	X		PIO/T was mailed to AID/W 5/29/84. RFP notice sent out by USAID/El Salvador 8/2/84, and a signed contract is expected by 11/1/84.
"	14	"	P	Obtain borrowers work plan for improving its filing system and the plans for revising its field visit reports and related procedures.	X		USAID is in process of assis- ting borrower in obtaining a long-term technical assis- tance contract for institu- tional management. The re- quirement of both recommen- dations will be included in the contract scope of work. Recommendations' closing awaits receipt of a copy of the signed contract expected 11/1/84.
"	15	"	P		X		
1-521-82-16 (09/14/82)	16	USAID/ Haiti	M	Obtain from the host govern- ment an accounting for six missing vehicles or a refund of their purchase price.	X		As of 3/28/84, USAID was waiting for receipt of an accident report that should account for the vehicles. A follow-up meeting was held with a GOH official in 7/84 but final report on vehicles has not been received. Recom- mendation closure awaits receipt and agreement with the accident report.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Latin America and Caribbean

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
1-521-82-16 (Cont'd)	22	USAID/ Haiti	P	Obtain periodic financial audits by the host government on the loan.	X		Formal request made to the host government to plan and perform the required audits. The recommendation is retained open pending host government initiation of the audits.
1-521-83-13 (08/25/83)	1	USAID/ Haiti	P	Require GOH to transfer AID-funded equipment from SLELC to another project for better utilization.	X		SLELC functions abrogated and a Board of Review has been established to inventory assets and arrange their transfer to appropriate GOH organizations.
"	4	"	M	Issue bill for collection to recover taxes inappropriately paid with grant funds.	X		USAID Controller's Office will determine amount of taxes paid and issue a bill for collection.
"	5	USAID/ Haiti	P	Obtain documentation concerning borrower's compliance with shipping reports required by Section 6.09 of Loan Agreement.	X		USAID Engineering Office and GOH counterparts are developing this information with action anticipated within 30 days.
1-521-83-14 (08/26/83)	2	USAID/ Haiti	P	Repair central garage hydraulic floor lift and ensure proper disposition of other lifts.	X		Of three lifts, one has been installed and is in use, the second is to be installed at the central garage, and the third is to be installed at a repair facility.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Latin America and Caribbean

Report No. (Issue Date)	Rec. No. (s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
1-521-83-14 (Cont'd)	3	USAID/ Haiti	P	Ensure that original communication system is used on AID assisted project.	X		Communication system already transferred to new project and is being inspected.
1-515-84-3 (02/02/84)	1	USAID/ Costa Rica	M	USAID/CR obtain from the National Apprenticeship Institute of Costa Rica (INA) a report certified by its Auditor General making a final accounting for INA's use and disposition of cash and equipment provided under the terms and conditions of AID loan 515-W-028.		X	Referred to AA/LAC for response and status.
"	2	"	M	USAID/CR in consultation with appropriate GOCR urban development program officials: (a) obtain from IMAS and DINADECO a properly certified final accounting of AID-supplied equipment; (b) determine whether the continuing requirements of the program could be served by transfer of all or any of this equipment; and (c) make final disposition of said equipment in accordance with AID regulations.		X	Referred to AA/LAC for response and status.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Management

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/WASHINGTON</u>							
0-608-82-47 (02/22/82)	2	M/SER/CM	P	Revise AID Handbook to include current AID policy on participants under AID financed host country contracts.	X		On 5/8/84, S&T/IT circulated a statement to PPAP members to get their reaction to the idea that training under host country contracts would be handled in a manner similar to that under direct contracts. The draft of this is still in process.
0-000-83-44 (03/08/83)	7	SER	P	Review the Government Property Resources Division activities as required by OMB Circular A-76 and determine which activities should be contracted out and which should be performed in-house.		X	No progress has been made on the A-76 review of excess property procedures. Management is considering combining some of the excess property functions with similar functions in M/SER/COM.
0-000-83-74 (06/30/83)	1	SER/CM	P	Take appropriate action to resolve \$83,096 in costs due Creative Associates.	X		SER/CM resolved \$59,497. Awaiting additional documentation from Creative Associates to resolve the remaining balance.
0-000-84-6 (10/18/83)	1	AA/M, SER & FM	P	Provide guidance to all activities engaged in AID financing which reemphasizes the Treasury's and the Agency's cash management regulations and procedures.		X	SER is awaiting an opinion from General Counsel (GC).

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Management

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
0-000-84-6 (Cont'd)	2	AA/M, SER & FM	P	Enforce Agency regulations which require commodity eligibility to be approved prior to making payments to contractors.		X	Same as above.
0-000-84-11 (11/21/83)	1	SER/CM	M	Ensure settlement of \$316,712 and Taka 1,115,238 refund due AID.		X	SER/CM is negotiating with PSI in an effort to settle questioned costs.
"	3	"	P	Require Population Services Int'l. to deposit all revenues from the sale of contraceptive devices in a separate bank account.	X		PSI has been requested to deposit revenues in a separate bank account. SER/CM awaiting documentation of transaction.
0-000-84-17 (12/29/83)	1	SER/CM	M	Ensure settlement of \$202,809 refund due AID.		X	SER/CM awaiting advice from GC regarding adjustment to matching requirement.
0-000-84-21 (02/22/84)	2	SER/CM	P	Negotiate memo of understanding with PFPI that specifies in detail how overhead will be computed and what costs will be included in the base.	X		On Sept. 14, AA/SER requested M/FM to issue a B/C for \$24,098. Awaiting issuance of B/C.
<u>RIG/A/NAIROBI</u>							
3-623-83-12 (03/25/83)	4	SER	P	Develop and issue guidelines on use of valid criteria for evaluating contractor technical proposals.	X		Preparation of amended guidelines is being undertaken. Action on the recommendation was transferred to SER from AFR in 2/84.

INSPECTOR GENERAL
 RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
 AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Management

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/KARACHI</u>							
5-386-83-3 (12/22/82)	1	SER	P	Ensure that deviations from Agency leasing policies are justified and documented.	X		A contract for a study of leasing practices and the development of simplified guidelines governing Agency leasing activities, including justifications for deviation from AID policy was signed 9/27/84. Completion of the study and action on its findings will satisfy this recommendation.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
6-263-82-5 (04/29/82)	7 <u>a/</u>	AA/NE	M	Collect \$32,735 from Govern- ment of Egypt for interest earned on grant funds through 1/31/82.		X	On Rec. Nos. 7 through 11, the IG requested an opinion from the U.S. Comptroller General (CG) on 12/2/83. The IG asked whether AID has violated the
"	8 <u>a/</u>	"	M	Monitor bank account and collect interest earned on grant funds subsequent to 1/31/82.		X	"Augmentation Rule" in dis- bursing foreign assistance dollar grant funds used by the grantees to earn interest re- tained by the grantees and
"	9 <u>a/</u>	"	M	Collect \$49,693 from Govern- ment of Egypt for interest earned on grant funds through 1/31/82.		X	whether AID must recover the interest for deposit to the U.S. Treasury. The CG acknowl- edged receipt of the request for an opinion on 12/14/83.
"	10 <u>a/</u>	"	M	Monitor bank account and collect interest earned on grant funds subsequent to 1/31/82.		X	Since then the CG has requested additional information on several occasions and advised an opinion would be rendered by October 1984.
"	11 <u>a/</u>	"	M	Determine interest earned on grant funds deposited in village councils' bank accounts and collect that amount for the Government of Egypt.		X	

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984
BUREAU/OFFICE: Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
6-263-82-7 (07/07/82)	7 <u>a</u> /	USAID/ Egypt	M	Recover \$217,489 in interest earned by the GOE's central government organization ORDEV on AID grant funds deposited to its Local Development Fund (LDF) for making loans, but subsequently placed on time deposits through 12/31/81.		X	On Rec. Nos. 7 and 8, USAID/Egypt stands on its legal opinion which concluded that GOE can retain interest earned on funds advanced to GOE because such advances constitute capitalization of the loan fund which is the purpose of the project. Therefore, the capitalized funds belong to GOE and interest earned on the capitalized funds may not be recovered by AID. The IG takes exception to the legal opinion. Further action is delayed pending receipt of an opinion from the U.S. Comptroller General (CG) requested by the IG. See comments on A.R. No. 82-5, Rec. Nos. 7-11 which also apply to these recommendations.
"	8 <u>a</u> /	"	M	Determine and recover interest earned on time deposits subsequent to the audit.		X	
6-263-83-2 (02/21/83)	1	USAID/ Egypt	P	Make an assessment of all AID-financed project passenger vehicles, identify problems in use and disposition and establish procedures to resolve problems and initiate actions with the GOE to resolve the problems.		X	A recent 9/84 followup audit (No. 84-4) on utilization of project vehicles concludes that USAID/Egypt could close these remaining open recs. But to do this, USAID/Egypt should either require the GOE to provide all project vehicles from their funds, or implement adequate

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
6-263-83-2 (Cont'd)	2	USAID/ Egypt	P	Implement controls and monitoring systems to assure proper use and disposition of AID-financed project vehicles.	X		controls over the utilization and disposition of AID vehicles. USAID/E reports that because resolution of Rec. Nos. 1 and 2 require assessments of status, utilization, reporting and disposition, as well as establishment and implementation of monitoring and control systems involving about 900 vehicles financed by AID on 36 projects, additional time will be required to satisfy these recs. A recent AID-financed contract study of the project vehicle procedures recommended that an automated system be installed to control the vehicles. USAID management and the Executive Committee expect to make a decision on this issue by 10/84.
"	4	"	P	Suspend procurement of additional vehicles for the Cairo Water Supply (CWS) and Rural Health Delivery (RHD) projects until these projects demonstrate they can effectively and efficiently utilize additional vehicles.	X		No further procurement of vehicles is contemplated on the RHD project. GOE is planning to evaluate status of vehicles on CWS project prior to making any additional requests for procurement. CWS project officers are to submit a plan to USAID/E for effective use of 17 current

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984
BUREAU/OFFICE: Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
							CWS project vehicles. USAID insists that CWS obtain a competent evaluation of repairs required. CWS is in the process of giving USAID such evaluation of each vehicle. Until the evaluation is completed and a utilization plan submitted and approved by USAID/E for the CWS project, this rec. will remain open.
6-263-83-2 (Cont'd)	5	USAID/ Egypt	P	Consult with the GOE and AID/W and determine if AID-financing of the procurement of passenger vehicles and pickups should continue.	X		GOE has agreed in principle to the procurement of project vehicles from GOE's Special Account in lieu of using project funds. When the vehicle assessment and monitoring system referred to in Rec. Nos. 1 and 2 is completed and/or implemented, USAID will confer with the GOE regarding an overall approach to the problems.
6-263-83-3 (04/28/83)	1	USAID/ Egypt	P	Determine the short-fall in capitalization of the revolving credit fund based on the actual volume of loans made through 11/30/82, and implement the agreed to credit policy for a 10 percent annual increase in the capitalization to the revolving credit fund.	X		USAID project officer submitted documents showing a LE80,277.56 dollars shortfall in the capitalization of the revolving credit fund through 6/30/83. USAID submission in 5/84 suggests that requiring United Cooperative Society (UCS) to implement the agreed to credit

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
6-263-83-3 (Cont'd)	4	USAID/ Egypt	M	Recover the U.S. dollar equivalent of LE 347,140 interest earned on time deposits administered by UCS.		X	policy for a 10 percent annual increase in the capitalization of the revolving credit fund would force the farmers to get loans at the rate of 7 percent through principal bank for development and agriculture credit (PBDAC). USAID/Egypt currently implementing the small farmer production project with credit mechanisms in place at PBDAC. According to quarterly implementation report for this project, interest rates raised to 10 percent in 1983 and raised further to 12 percent for all loans in 5/84 and to 14 percent in 6/84. This rec. will remain open pending verification of cooperative members' ability to obtain 7 percent loans for production and marketing of fruits and vegetables from PBDAC.
6-263-83-4 (05/31/83)	9	USAID/ Egypt	P	Review housing assigned to American personnel with the objective of aligning housing assignments with prescribed standards.	X		See Comments on A.R. No. 82-5, Rec. Nos. 7-11 which also apply to Rec. No. 4.
							Implementation of Rec. No. 9 awaiting final review of the results of a completed JAO space measurement exercise of Mission residences. USAID reported in 8/84 that actions to close this rec.

11

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984
BUREAU/OFFICE: Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
							were not completed. Over the past six months RIG/A/C met with USAID management regarding housing assigned to American personnel with the objective of aligning housing assignments with prescribed standards. USAID has not requested closure of this rec. pending JAO housing assignment policy.
6-263-83-8 (Cont'd)	13	USAID/ Egypt	P	Require the MOA to affix GOE license plates on the 17 ADS project vehicles.	X		Resolution of GOE license plates for 17 project vehicles pending. No action yet taken.
"	15	"	P	Require UC to identify, locate, and provide a status report for AID-financed equipment costing \$200 or more prior to close-out of the contract.	X		Contractor submitted list of AID-financed equipment. List under review by USAID project office. Review not completed at 9/30/84.
"	16	"	M	Issue UC a bill for collection for AID-financed project equipment not received or accounted for.	X		Closure pending final review of list submitted by contractor under Rec. No. 15. B/C will be issued for any equipment not accounted for.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
6-263-84-1 (01/31/84)	1	USAID/ Egypt	P	Locate and inspect damaged and unutilized AID-financed project equipment and arrange for utilization for the project or obtain from GASC a refund of the purchase price.	X		Project officer has made diligent effort to resolve outstanding issues on Rec. Nos. 1 and 2. Action now rests with GOE's GASC agency to correct remaining deficiencies. Difficulty arises in locating, identifying and correcting the deficiencies involving about 200 heavy pieces of equipment. The RIG/A/C and project officer met in August to discuss final actions to close recs. Project officer reports that all outstanding issues for both recs. will be resolved by 12/84.
"	2	"	P	Arrange for the transfer of project vehicles' ownership to the GOE.	X		

21

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food For Peace and Voluntary Assistance, and Africa

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/NAIROBI</u>							
3-602-82-14 (05/20/82)	7 <u>a</u> /	USAID/ Djibouti	M	Obtain (i) an accounting of participant contributions to the maternal child health program and (ii) assurances from Ministry of Health and CRS that all funds on hand and collected in the future will be used for purposes stated in Section 211.5(i) of AID regulation 11.		X	Discussions between FFP and CRS/NY are continuing. However, the efforts seem to have stalemated and the IG has been asked to discuss certain aspects of these problems directly with CRS.
3-679-84-6 (01/31/84)	1	USAID/ Congo	P	Obtain compliance by the GPRC with the FY 1982 Title I Agreement and take no action on the FY 1984 program request until all terms of the previous program are complied with.	X		The Agency did not approve a FY 1984 program. The recommendation is being held open pending additional discussion with the GPRC.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food For Peace and Voluntary Assistance, and Asia

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/KARACHI</u>							
5-386-81-14 (08/11/81)	1 <u>a/</u>	USAID/ India	M	Resolve open adjustments with the Food Corp. of India on billings for gunny bags used to transport Title II wheat and recover any amounts due AID.		X	For Recommendation Nos. 1 and 2: GC reviewed the sales tax issue and determined that AID may have no recourse but to pay the state sales taxes. The USAID has resumed negotiations with Food Corp of India, but their review of the questioned transactions has been delayed by a personnel change in that organization.
"	2	"	P	Obtain GC opinion on the legality of AID's reimbursing the host government entity for sales taxes on gunny bag purchases.		X	See above statement.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food For Peace and Voluntary Assistance, and Asia

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
5-386-82-7 (06/07/82)	1	USAID/ India	P	Determine manageable level of MCH program; upgrade program standards; develop an appropriate monitoring/evaluation plan.		X	AA/FVA and AA/Asia have provided a joint response to these three recommendations (1, 2 and 5). The IG advised management that he did not believe that the response addressed the recommendations.
"	2	"	P	Improve MCH programming and establish a plan to transfer this activity to local resources.		X	FVA and IG are working on a resolution of the disputed items.
"	5	"	P	Establish a plan to phase the school feeding program over to local resources.		X	
"	7 <u>a/</u>	"	M	Recover commodity losses, if any, that were improperly written off as uncollectable.	X		For Recommendation Nos. 7 and 8: Legal counsel has advised USAID that they are time-barred from further action on the claims. We have delayed closing the recommendations pending a review of the provisions the FVA special task force for review and modification of Reg. 11 has made for claims and their enforcement.
"	8	"	P	Establish procedures for processing claims against GOI instrumentalities or state governments.		X	See above statement.

2/6

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food For Peace and Voluntary Assistance, and Asia

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
5-386-84-3 (03/27/84)	1	USAID/ India	P	Obtain corrective action on CRS management and supervisory deficiencies to ensure commodities are used in accordance with AID regulations.	X		The actions necessary to correct the reported deficiencies are not yet complete. The recommendation will be closed when the work is finished.
"	4	"	M	Assure that CRS is instituting follow-up on outstanding claims.		X	CRS is working on resolution of losses and outstanding claims. The recommendation remains open until work is complete.
"	5	"	M	Determine acceptability of CRS actions on instances of commodity discrepancies and issue a claim for commodities unaccounted for where CRS did not follow the regulations.		X	CRS has been requested to file claims against the Nellore and Silliguri consignees. Review of commodity discrepancies in the Madras and Calcutta Field Zones are continuing.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food For Peace and Voluntary Assistance and General Counsel

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/KARACHI</u>							
5-386-82-7 (06/07/82)	6	FVA & GC	M	Determine whether CARE and USAID/India were justified in writing off as uncollectable claims for lost commodities.	X		Legal counsel has advised USAID that they are time-barred from further action on these claims. We have delayed closing the recommendation pending a review of the FVA special task force modification of Reg. 11. The draft has been issued for comments.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food for Peace and Voluntary Assistance, and Latin America and Caribbean

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/LATIN AMERICA</u>							
1-524-81-15 (05/18/81)	20	USAID/ Nica- ragua	M	Assure that \$1.5 million in Title I sales proceeds--which was advanced but not needed for the national literacy campaign--is returned to the International Reconstruction Fund and reprogrammed.	X		AA/LAC has requested closure based on a total inability to gain Nicaraguan cooperation on this recommendation. General Counsel's advice on closure has been requested.
1-521-83-10 (04/29/83)	1	USAID/ Haiti	P	Establish timeframe for correcting deficiencies noted in audit report.	X		Two of the recommended three new warehouses are completed and discussions are in process on how to correct remaining deficiencies.
"	2	"	M	Obtain CRS commodity distribution documents to Jeremie and issue bill for collection on commodities not accounted for.	X		USAID has developed information required to issue bills for collection and is now in process of negotiating with CRS on final values.
"	5	"	M	Obtain CRS justifications for warehouse commodity losses and issue bill for collection for those losses not adequately justified.	X		USAID has developed information required to issue bills for collection and is now in process of negotiating with CRS on final values.

11

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Food for Peace and Voluntary Assistance, and Near East

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/NAIROBI</u>							
3-608-83-21 (08/25/83)	5	USAID/ Morocco	P	Obtain an accounting of the receipts and expenditures of contributions made by food recipients and develop procedures for control of funds received in the future.		X	Mission is pursuing the needed accounting with the Government of Morocco. The GOM is preparing documentation which is expected to close the recommendation during the next 6-month period.

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Management and Africa

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/WASHINGTON</u>							
0-000-84-21 (02/22/84)	1	SER/CM & USAID/ Botswana	M	Ensure settlement of suspended and questioned costs.	X		Recommendation will be closed upon issuance of a B/C for \$24,098.

2/

INSPECTOR GENERAL
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Management and General Counsel

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/WASHINGTON</u>							
0-000-84-6 (04/07/83)	3	SER & GC	M	Determine and take appropriate action as to whether a B/C should be issued to AEG for \$537,000.		X	Awaiting a legal opinion from GC.

76

INSPECTOR GENERAL
 RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
 AS OF SEPTEMBER 30, 1984

BUREAU/OFFICE: Near East and Office of Foreign Disaster Assistance

Report No. (Issue Date)	Rec. No. (s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/WASHINGTON</u>							
0-000-84-19 (01/26/84)	1	Naples & OFDA	P	In cooperation with the PVO's and the National Health Services of the GOI, assure that completed PVO subprojects are adequately staffed and operating.	X		LRCS has hired an outside consultant to evaluate its projects in Italy and report back to officials in Geneva. Awaiting completion of evaluation report.

APPENDIX B

STATE/AID JOINT ADMINISTRATIVE OFFICE (JAO)
 RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
 AS OF SEPTEMBER 30, 1984

Report No. (Issue Date)	Rec. No. (s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
<u>RIG/A/WASHINGTON</u>							
0-000-81-54 (03/12/81)	1-5	M/PM	P	Establish a formal joint State/AID mechanism for personnel assignments to JAOs, implementing Sec. IV H, 6 of the State/AID Agreement of 6/28/79.	X		AID and State agreed to a system that was to be tried during the assignment period. The agreement was not implemented as anticipated by AID officials, therefore the recommendation cannot be closed.

GENERAL ACCOUNTING OFFICE
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
ID-82-29 (6/09/82) "Food Conservation Should Receive Greater Attention in AID Agricultural Assistance Policies and Programs"	2	S&T/ Asia	P	Develop and implement a plan for the efficient use of the food processing plant at Central Luzon State University in the Philippines.	X		A review has taken place in the Philippines. Efficient use of the plant has not yet begun.
ID-83-24 (3/03/83) "Managing the Transportation of U.S. Donated Food to Developing Countries"	2	FVA	P	Require PVO's to monitor the activities of freight forwarders to assure that payments are in accordance with USDA guidelines on lowest landed costs.	X		An initial draft of the Food Security Policy Paper has been prepared by PPC. When completed and published, the paper will include chapters on postharvest food loss, grain reserve and food storage. Finalization of the paper may take up to a year.
"	3	FVA	P	Determine whether the practice of prepayment of freight expenditures is fair and equitable.	X		The PVO's have agreed to a new procedure whereby they will certify on their request for payment (Form 1550) that there has been compliance with USDA guidelines. These will be effective by the end of CY 1984.
							A procedure for using Direct Letters of Commitment has been designed so that prepayment will not be made. The design of procedures and revisions of the regulations are in process. The new procedures should be fully operational by end of CY 84.

GENERAL ACCOUNTING OFFICE
RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
AS OF SEPTEMBER 30, 1984

Report No. (Issue Date)	Rec. No. (s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
ID-83-50 (07/22/83) "AID Assistance to the Eastern Caribbean: Program Changes and Possible Consequences"	2	LAC	P	Ensure that strategy documents are prepared for each Eastern Caribbean island where bilateral programs have begun or are planned.	X		A regional strategy statement was provided as a guide for the individual statements in May 1984. The entire group of statements should be completed early FY 1985.
	3	"	P	Undertake a comprehensive evaluation of the private sector program in the Eastern Caribbean.	X		The review is not yet complete. Several specific project evaluations are complete with others nearing completion.
NSIAD-84-47 (02/29/84) "AID Needs to Strengthen Management of Commodity Import Programs"	1	SER	P	Increase audit coverage of CIP transactions.	X		COM/SE has established a target for coverage for CY 1984 that is an increase from prior periods. The plan is proceeding but may need adjustment because of the canceled contract for audit services.
"	2	"	P	Revise the letter of commitment language to bind suppliers to AID requirements.	X		A task force has been established to issue revised guidance. Work is expected to be complete by the end of CY 1984.
"	9	"	P	Develop evaluation guidelines for Commodity Import Programs.	X		A task force was established to look at Handbook 4, a contractor was hired to test an evaluation concept at 2 AID Missions and PPC is reviewing HB 3 and 4 for needs of revision. All activities are still in process.

GENERAL ACCOUNTING OFFICE
 RECOMMENDATIONS OPEN MORE THAN SIX MONTHS
 AS OF SEPTEMBER 30, 1984

Report No. (Issue Date)	Rec. No.(s)	Action Office	Type of Rec.*	Recommended Action	Status		Comment
					Resolved	Unres.	
NSIAD-84-3 (11/28/83) "Economic Effects of Cargo Preference Laws"	2	LAC	P	Determine if financial audit is needed of any of the Productive Guaranty Programs.	X		LAC has determined that only the Paraguay program is in need of a financial audit. Arrangements for the audit are in process.

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES										
3-660-79-16 (09/24/79)	2	\$3,036,000	\$3,036,000	-	-	-	-	\$2,920,198	-	\$115,802
0-000-80-48 (04/14/80)	1	76,329	44,754	\$31,575	-	-	-	35,178	-	9,576
6-263-80-6 (05/29/80)	7	284,611	284,611	-	-	-	-	-	-	284,611
1-511-80-15 (07/21/80)	4	296,269	296,269	-	-	-	-	-	-	296,269
	10	26,622	26,622	-	-	-	-	-	\$26,622	-0-
	12	187,326	187,326	-	-	-	-	-	187,326	-0-
		11,755	11,755	-	-	-	-	-	-	11,755
3-621-81-5 (01/28/81)	7	11,145	11,145	-	-0-	-0-	-	10,572	-	573
5-386-81-6 (02/12/81)	10	8,413,000	-	-	-0-	\$8,413,000	-0-	-	-	-0-
0-000-81-44 (02/13/81)	2	466,500	310,039	156,461	-0-	-0-	-	-	127,006	183,033
	5	130,811	130,811	-	-	-	-	129,729	-	1,082
5-388-81-7 (02/19/81)	1	245,414	85,299	160,115	-	-	-	-	85,299	-0-
5-388-81-8 (02/25/81)	7	308,000	180,586	61,070	-0-	66,344	-	180,426	160	-0-
0-000-81-58 (03/20/81)	4	106,087	106,087	-	-	-	-	105,264	-	823
2-497-81-13 (05/18/81)	6	5,330	-	-	\$5,330	-0-	-0-	-	-	5,330

45

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES										
1-524-81-15 (05/18/81)	20	\$1,549,948	\$1,549,948	-	-	-	-	-	-	\$1,549,948
0-000-81-112 (07/28/81)	5	158,476	20,377	\$893	\$23,669	\$113,537	-0-	\$20,377	\$460	23,669
0-000-81-114 (08/06/81)	1 2	16,934 1,039,110	-	-	-0- -0-	16,934 1,039,110	-	-	-	-0- -0-
5-386-81-14 (08/11/81)	1	357,071	-	-	-	-	\$357,071	-	-	-
5-386-81-15 (08/17/81)	3	43,332	5,237	38,095	-	-	-	-	-	5,237
0-688-81-139 (09/24/81)	2,3	281,000	281,000	-	-	-	-	-	-	281,000
6-263-82-4 (01/20/82)	1	64,304	42,164	22,140	-	-	-	27,781	14,377	-0-
1-525-82-7 (03/03/82)	7	495,463	-	476,463	-0-	19,000	-0-	-	-	-0-
0-000-82-52 (03/09/82)	1	294,063	294,063	-	-	-	-	-	-	294,063
0-000-82-53 (03/12/82)	1	476,167	476,167	-	-	-	-	-	-	476,167
6-263-82-5 (04/29/82)	7	32,735	-	-	-	-	32,735	-	-	-
	8	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	9	49,693	-	-	-	-	49,693	-	-	-
	10	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	11	1,131,173	-	-	-	-	1,131,173	-	-	-

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES										
5-386-82-7 (06/07/82)	1	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	7	\$942,978	-	-	-	-	\$942,978	-	-	-
	28	1,400,000	-	-	-0-	\$1,400,000	-0-	-	-	-0-
	29	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
		22,223	-	-	-	-	22,223	-	-	-
	30	42,417	-	-	\$42,417	-0-	-0-	-	\$21,456	\$20,961
	34	369,369	-	-	-0-	369,369	-0-	-	-	-0-
6-263-82-7 (07/07/82)	7	217,489	-	-	-	-	217,489	-	-	-
	8	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
5-279-82-9 (08/26/82)	1	114,285	\$114,285	-	-	-	-	-	-	114,285
	2	21,120	21,120	-	-	-	-	-	-	21,120
		5,085	5,085	-	-	-	-	-	-	5,085
3-650-82-24 (08/31/82)	4	10,052	10,052	-	-	-	-	-	10,052	-0-
1-521-82-16 (09/14/82)	16	47,170	-	-	-	-	47,170	-	-	-
3-660-82-26 (09/24/82)	2	19,965	19,965	-	-	-	-	-	-	19,965
3-608-82-27 (09/29/82)	6	1,456	-	-	-	-	1,456	-	-	-
1-518-82-17 (09/30/82)	1	4,500	-	-	2,250	2,250	-0-	-	2,250	-0-
	3	18,500	-	-	10,474	8,026	-0-	-	10,473	-0-
1-518-83-1 (10/15/82)	1	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-

19

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES										
1-511-83-3 (11/16/82)	2	\$8,320	-	-	-	-	\$8,320	-	-	-
7-698-83-1 (11/16/82)	4	27,739	\$27,739	-	-	-	-	-	-	\$27,739
0-000-83-34 (12/30/82)	2	2,593,222	2,593,222	-	-	-	To Be Deter.	-	-	2,593,222
2-497-83-3 (01/31/83)	4	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	8	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
7-683-83-2 (02/10/83)	7	10,000	-	-	-	-	10,000	-	-	-
	20	82,764	-	-	-0-	\$82,764	-0-	-	-	-0-
3-687-83-7 (02/11/83)	7	39,397	-	-	\$39,397	-0-	-0-	-	\$39,397	-0-
0-000-83-44 (03/08/83)	1	15,000	-	-	15,000	-0-	-0-	-	6,994	8,006
	6	3,832	3,832	-	-	-	-	-	-	3,832
3-632-83-11 (03/18/83)	1	650,000	-	-	-0-	650,000	-0-	-	-	-0-
2-492-83-5 (03/21/83)	3	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	4	1,894	-	-	-	-	1,894	-	-	-
	6	11,709	-	-	9,290	2,419	-0-	-	9,290	-0-
5-386-83-5 (03/22/83)	4	20,512	20,512	-	-	-	-	-	-	20,512
3-615-83-14 (04/14/83)	1	3,800,900	-	-	3,125,000	675,000	-0-	-	3,125,000	-0-
0-688-83-59 (04/20/83)	1	659	659	-	-	-	-	-	659	-0-

11

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES										
6-263-83-3 (04/28/83)	4	\$417,396	-	-	-	-	\$417,396	-	-	-
1-521-83-10 (04/29/83)	2	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	5	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
7-688-83-3 (05/03/83)	2	784,947	-	-	-	-	784,947	-	-	-
	3	108,213	-	-	-	-	108,213	-	-	-
	4	4,825,282	-	-	-	-	4,825,282	-	-	-
1-517-83-11 (05/31/83)	5	979	-	-	-0-	\$979	-0-	-	-	-0-
6-263-83-4 (05/31/83)	11	24,756	-	-	\$24,756	-0-	-0-	-	\$24,756	-0-
0-000-83-70 (06/20/83)	1	171,172	\$841	\$170,331	-	-	-	-	841	-0-
0-000-83-71 (06/20/83)	1	180,832	-	-	-0-	180,832	-0-	-	-	-0-
6-263-83-6 (07/28/83)	1	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
2-497-83-7 (07/29/83)	2	22,000	-	-	-0-	22,000	-0-	-	-	-0-
2-492-83-8 (07/29/83)	4	92,840	-	-	92,840	-	To Be Deter.	-	92,840	-
0-000-83-97 (08/01/83)	1	45,240	-	-	7,266	37,974	-0-	-	7,266	-0-
1-521-83-13 (08/25/83)	3	17,375	17,375	-	-	-	-	-	-	\$17,375
	4	18,400	-	-	-	-	18,400	-	-	-

46

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES										
1-521-83-14 (08/26/83)	1	\$5,324	\$5,324	-	-	-	-	-	-	\$5,324
	4	661	-	-	\$661	-0-	-0-	-	\$661	-0-
6-263-83-8 (08/29/83)	3	5,482	-	-	1,371	\$4,111	-0-	-	-	1,371
	4	29,858	-	-	29,858	-0-	-0-	-	-	29,858
	5	57,695	-	-	25,974	31,721	-0-	-	-	25,974
	6	29,318	-	-	29,318	-0-	-0-	-	-	29,318
	7	23,675	-	-	10,303	13,372	-0-	-	-	10,303
	9	4,105	-	-	4,105	-0-	-0-	-	-	4,105
	10	25,488	-	-	25,488	-0-	-0-	-	-	25,488
	12	2,928	-	-	2,928	-0-	-0-	-	-	2,928
	16	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
3-613-83-22 (09/15/83)	2	331,049	-	-	331,049	-0-	-0-	-	331,049	-0-
0-263-84-6 10/18/83	3	537,000	-	-	-	-	\$537,000	-	-	-
2-497-84-1 (10/28/83)	2	344,404	-	-	-0-	344,404	-0-	-	-	-0-
7-685-84-1 (11/17/83)	10	57,509	57,509	-	-	-	-	\$8,058	-	49,451
0-000-84-11 (11/21/83)	1	316,712	-	-	-	-	316,712	-	-	-
0-000-84-17 (12/29/83)	1	202,809	-	-	-	-	202,809	-	-	-
0-000-84-18 (01/20/84)	1	381	-	-	381	-0-	-0-	-	381	-0-

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES										
6-263-84-1 (01/31/84)	1	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	4	\$4,219	\$4,219	-	-	-	-	-	-	\$4,219
1-515-84-3 (02/02/84)	1	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	2	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
0-000-84-21 (02/22/84)	1	77,619	-	-	\$24,098	\$53,521	-0-	-	-	24,098
0-000-84-23 (02/29/84)	1	5,684	-	-	3,331	2,353	-0-	-	-	3,331
3-617-84-9 (03/08/84)	2	396,652	-	-	396,652	-0-	-0-	-	\$396,652	-0-
5-386-84-3 (03/27/84)	4	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
	5	360,000	-	-	-	-	\$360,000	-	-	-
3-660-84-10 (3/30/84)	4	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
Subtotal, Recs. in Excess of 6 Months Old	-	\$39,624,329	\$10,281,999	\$1,117,143	\$4,283,206	\$13,549,020	\$10,392,961	\$3,437,583	\$4,521,267	\$6,606,808
2-497-84-06 (04/21/84)	2	\$522,948	-	-	\$497,452	\$25,496	-0-	-	-	\$497,452
0-000-84-25 (04/26/84)	1	14,302	-	-	14,302	-0-	-0-	-	-	14,302

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Rec. No.	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
			Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
			<u>Sustained</u>	<u>Not Sustained</u>	<u>Sustained</u>	<u>Not Sustained</u>				
I. RECOVERIES										
0-000-84-26 (04/27/84)	3	\$2,736,227	-	-	-	-	\$2,736,227	-	-	-
	5	648,393	-	-	-	-	648,393	-	-	-
	12	58,269	-	-	-	-	58,269	-	-	-
0-000-84-27 (05/07/84)	2	To Be Deter.	-	-	-	-	To Be Deter.	-	-	-
0-000-84-28 (05/17/84)	2	26,715	-	-	-	-	26,715	-	-	-
7-625-84-2 (05/18/84)	8	614,735	-	-	\$568,142	-	46,593	-	\$105,465	\$462,677
0-000-84-32 (07/20/84)	1	106,022	-	-	-	-	106,022	-	-	-
6-263-84-3 (07/26/84)	2	14,602 765	-	-	-	-	14,602 765	-	-	-
0-000-84-35 (08/17/84)	1	79,321	-	-	-	-	79,321	-	-	-
1-522-84-7 (09/21/84)	5	9,751 1,413	-	-	-	-	9,751 1,413	-	-	-
Subtotal, Recs. Open 6 Months Or Less	-	\$ 4,833,463	\$ -	\$ -	\$1,079,896	\$ 25,496	\$ 3,728,071	\$ -	\$ 105,465	\$ 974,431
Total Recoveries		\$44,457,792	\$10,281,999	\$1,117,143	\$5,363,102	\$13,574,516	\$14,121,032	\$3,437,583	\$4,626,732	\$7,581,239

15

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Amount of Monetary Finding	AGENCY DETERMINATION					COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
		Previous Period		This Period		Awaiting Determination	Previous Period	This Period	Resolved Awaiting Collection
		Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES (AUDITS PERFORMED BY OTHER AUDIT AGENCIES)*									
DCAA 6261- 2C160.304 (01/06/82)	-	\$4,046	\$3,666	\$380	-	-	-	-	\$3,666
0-000-82-29 (01/18/82)	1	280,731	15,520	265,211	-	-	-	\$12,976	2,544
DCAA 6171- 2B160278-2-353 (02/04/82)	-	41,063	-	-	-	-	\$41,063	-	-
DCAA 1101-0N160829 (06/17/82)	-	34,532	34,532	-0-	-	-	-	18,321	16,211
0-000-83-43 (03/07/83)	2	1,294	-	-	\$1,294	-0-	-0-	1,294	-0-
USIA 83-16 (05/27/83)	-	30,654	-	-	-0-	\$30,654	-0-	-	-0-
USIA 84-21 (05/24/83)	-	38,587	-	-	38,587	-0-	-0-	38,587	-0-
DHHS 04-37206 (06/29/83)	-	\$258	-	-	\$258	-0-	-0-	258	-0-
0-000-83-85 (07/20/83)	1	161,298	-	-	-	161,298	-0-	-	-

*Defense Contract Audit Agency (DCAA), Department of Health and Human Services (DHHS), and U.S. Information Agency (USIA).

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS			
		Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection	
		Sustained	Not Sustained	Sustained	Not Sustained					
I. RECOVERIES (AUDITS PERFORMED BY OTHER AUDIT AGENCIES)										
DCAA 1281- 2L 160 391 (07/27/83)	-	\$17,187	-	-	-0-	\$17,187	-0-	-	-	-0-
0-000-83-97 (08/01/83)	1	45,240	-	-	\$7,266	37,974	-0-	-	\$7,266	-0-
0-000-83-99 (08/11/83)	1	4,759	-	-	1,003	3,756	-0-	-	-	\$1,003
0-000-83-111 (08/25/83)	1	7,125	-	-	7,125	-0-	-0-	-	-	7,125
0-000-83-137 (09/28/83)	1	8,487	\$3,673	-	-	-	\$4,814	\$3,673	-	-
0-000-84-03 10/06/83	1	23,269	-	-	-0-	23,269	-0-	-	-	-0-
0-000-84-7 10/20/83	1	47,613	-	-	-0-	47,613	-0-	-	-	-0-
0-000-84-9 (10/26/83)	1	127,702	-	-	-0-	127,702	-0-	-	-	-0-
TR 1019 (11/04/83)	-	4,596	-	-	-	-	4,596	-	-	-
TR 1038 (01/05/84)	-	41,256	-	-	-	-	41,256	-	-	-

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

Audit Report No. (Date Issued)	Amount of Monetary Finding	AGENCY DETERMINATION				Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
		Previous Period		This Period			Previous Period	This Period	Resolved Awaiting Collection
		Sustained	Not Sustained	Sustained	Not Sustained				
I. RECOVERIES (AUDITS PERFORMED BY OTHER AUDIT AGENCIES)									
DCAA 6171- 3B160995-4-422 (03/06/84)	- \$ 47,917	-	-	-0-	\$ 47,917	-0-	-	-	-0-
Subtotal Amount in Excess of 6 Months Old	- \$967,614	\$57,391	\$265,591	\$55,533	\$497,370	\$91,729	\$3,673	\$78,702	\$30,549
TR 84-97 (06/16/84)	- \$476,269	-	-	-	-	\$476,269	-	-	-
TR 84-98 (06/06/84)	- 35,476	-	-	-	-	35,476	-	-	-
0-000-84-30 (06/19/84)	1 142,864	-	-	-0-	\$99,208	53,656	-	-	-
	2 84,839	-	-	-	-	84,839	-	-	-
	3 462,539	-	-	-0-	456,323	4,216	-	-	-
TR 84-01 (09/19/84)	- 16,666	-	-	-	-	16,666	-	-	-
TR 84-04 (09/19/84)	- 3,250	-	-	-	-	3,250	-	-	-
TR 84-21 (09/19/84)	3 798	-	-	-	-	798	-	-	-

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

AGENCY DETERMINATION

Audit Report No. (Date Issued)	Amount of Monetary Finding	Previous Period		This Period		Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS		
		Sustained	Not Sustained	Sustained	Not Sustained		Previous Period	This Period	Resolved Awaiting Collection
I. RECOVERIES (AUDITS PERFORMED BY OTHER AUDIT AGENCIES)									
TR 84-24 (09/19/84)	- \$17,056	-	-	-	-	\$17,056	-	-	-
TR 84-33 (09/19/84)	- 86,758	-	-	-	-	86,758	-	-	-
TR 84-36 (09/19/84)	- 2,800	-	-	-	-	2,800	-	-	-
TR 84-61 (09/19/84)	- 10,098	-	-	-	-	10,098	-	-	-
TR 84-83 (09/19/84)	- 12,838	-	-	\$235	\$12,603	-0-	-	-	\$235
TR 84-93 (09/19/84)	- 121,700	-	-	-	-	121,700	-	-	-
TR 84-113 (09/19/84)	- 19,547	-	-	-	-	19,547	-	-	-
TR 84-137 (09/19/84)	1 67,190	-	-	-	-	67,190	-	-	-
TR 84-140 (09/19/84)	1 10,212	-	-	-	-	10,212	-	-	-
Subtotal									
Amount Open 6 Months Or Less	\$1,570,900	-	-	\$ 235	\$ 560,134	\$1,010,531	-	-	\$ 235
Grand Total	\$2,538,514	\$57,391	\$265,591	\$55,760	\$1,057,504	\$1,102,260	\$3,673	\$78,702	\$30,784

65

ACTIONS ON MONETARY FINDINGS FROM
APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984

AGENCY DETERMINATION

COLLECTIONS/PAYMENTS/DEOBLIGATIONS

Audit Report No. (Date Issued)	Amount of Monetary Finding	Previous Period		This Period		Awaiting Determination	COLLECTIONS/PAYMENTS/DEOBLIGATIONS			
		Sustained	Not Sustained	Sustained	Not Sustained		Previous Period	This Period	Resolved Awaiting Collection	
II. DEOBLIGATIONS/REDUCTIONS OR RETURN OF ADVANCES										
0-000-82-68 (04/30/82)	6	\$380,980	\$1,795	\$299,158	\$80,023	-0-	-0-	\$1,795	-	\$80,023
2-497-84-1 (10/28/83)	1	785,687	-	-	\$560,000	\$225,687	-0-	-	\$560,000	-0-
2-497-84-3 (03/16/84)	7	1,165,151	-	-	-	-	1,165,151	-	-	-
2-497-84-7 (07/12/84)	1	1,200,000	-	-	1,200,000	-0-	-0-	-	1,200,000	-0-
6-263-84-3 (07/26/84)	1	10,000,000	-	-	-	-	10,000,000	-	-	-
Total Deobligations/ Reductions or Return		<u>\$13,531,818</u>	<u>\$1,795</u>	<u>\$299,158</u>	<u>\$1,840,023</u>	<u>\$225,687</u>	<u>\$11,165,151</u>	<u>\$1,795</u>	<u>\$1,760,000</u>	<u>\$80,023</u>
III. NON-FEDERAL AUDITS										
<u>Arthur Young</u>										
HCC-263-0112 (08/17/83)		\$107,952	-	-	-	-	\$107,952	-	-	-
HCC-263-0031 (09/18/83)		381,216	-	-	-	-	381,216	-	-	-
HCC-263-0114 (09/19/83)		13,647	-	-	-	-	13,647	-	-	-
HCC-263-0027-01-HCC (09/23/83)		5,266	-	-	-	-	5,266	-	-	-
Total		<u>\$508,081</u>	-	-	-	-	<u>\$508,081</u>	-	-	-

TABLE 1. RECOMMENDATIONS OPEN IN EXCESS OF SIX MONTHS
 AS OF SEPTEMBER 30, 1984*
 (By Bureau/Office and Resolution Status)

<u>Bureau/ Office</u>	<u>Total Recs. Open in Excess of 6 Months</u>	<u>Recs. Resolved</u>	<u>Recs. Unresolved</u>
AFR	8	8	0
ASIA	7	6	1
FVA	2	0	2
LAC	12	10	2
MGT	12	7	5
NE	19	11	8
FVA & AFR	2	1	1
FVA & ASIA	10	3	7
FVA & GC	1	1	0
FVA & LAC	4	4	0
FVA & NE	1	1	0
MGT & AFR	1	1	0
MGT & GC	1	0	1
NE & OFDA	<u>1</u>	<u>1</u>	<u>0</u>
Agency Total	<u>81</u>	<u>54</u>	<u>27</u>

*Reflects IG and joint State/AID Joint Administrative Office recommendations, but not General Accounting Office recommendations.

TABLE 2. RECOMMENDATIONS OPEN IN EXCESS OF SIX MONTHS
AND UNRESOLVED AS OF SEPTEMBER 30, 1984*
(By Bureau/Office and Status With Regard to
P.L. 96-304 Requirements)

<u>Bureau/ Office</u>	Total Recs. Open in Excess of 6 Months and Un- resolved as of 4/31/84	Recs. in Violation of P.L. 96-304 Req. for Resolution of Monetary Recs. Within 6 Months	Recs. Not Subject to P.L. 96-304 Requirements
ASIA	1	1	0
FVA	2	0	2
LAC	2	2	0
MGT	5	2	3
NE	8	8	0
FVA & AFR	1	1	0
FVA & ASIA	7	3	4
MGT & GC	<u>1</u>	<u>1</u>	<u>0</u>
Agency Total	<u>27</u>	<u>18</u>	<u>9</u>

*Reflects IG and joint State/AID Joint Administrative Office recommen-
dations, but not General Accounting Office recommendations.

-52

TABLE 3. RECOMMENDATIONS OPEN IN EXCESS OF SIX MONTHS
DURING THE PERIOD FROM APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984*

<u>Bureau/ Office</u>	<u>Recs. Open 6 Mos. As of 4/1/84</u>	<u>(Plus) Recs. Becoming 6 Mos. Old From 4/1/84- 9/30/84</u>	<u>(Plus) Recs. Reopened From 4/1/84- 9/30/84</u>	<u>Open Recs. Where Action Office Changed</u>	<u>Total Recs. Open Over 6 Mos. During Period</u>	<u>(Less) Recs. Over 6 Mos. Old Closed During Period</u>	<u>Recs. Open Over 6 Mos. As of 9/30/84</u>
AFR	10	14	0	-1	23	15	8
ASIA	7	11	0	-3	15	8	7
FVA	3	0	0	0	3	1	2
GC	1	0	0	0	1	1	0
LAC	19	2	0	0	21	9	12
MGT	22	9	1	0	32	20	12
NE	34	5	0	-1	38	19	19
S&T	1	0	0	0	1	1	0
FVA & AFR	2	0	0	+1	3	1	2
FVA & ASIA	18	0	0	+3	21	11	10
FVA & GC	1	0	0	0	1	0	1
FVA & LAC	9	0	0	0	9	5	4
FVA & NE	2	0	0	0	2	1	1
MGT & AFR	0	1	0	0	1	0	1
MGT & GC	0	1	0	0	1	0	1
MGT & S&T	2	0	0	0	2	2	0
NE & OFDA	<u>0</u>	<u>0</u>	<u>0</u>	<u>+1</u>	<u>1</u>	<u>0</u>	<u>1</u>
Agency Total	<u>131</u>	<u>43</u>	<u>1</u>	<u>0</u>	<u>175</u>	<u>94</u>	<u>81</u>

*Reflects IG and joint State/AID Joint Administrative Office recommendations, but not General Accounting Office recommendations.

TABLE 4. TOTAL RECOMMENDATIONS OPEN DURING PERIOD
FROM APRIL 1, 1984 THROUGH SEPTEMBER 30, 1984*

Bureau/ Office	Open Recs. As of 4/01/84	(Plus) New Recs. During Period	(Plus) Reopened Recs.	Open Recs. Where Action Office Changed	Total Open Recs. During Period	(Less) Recs. Closed During Period	Open Recs. As of 9/30/84
A/AID	0	5	0	0	5	0	5
AFR	51	37	0	-1	87	46	41
ASIA	27	31	0	-3	55	27	28
C/AID	0	2	0	0	2	0	2
FVA	4	2	0	0	6	2	4
GC	1	1	0	0	2	2	0
LAC	24	27	0	0	51	15	36
MGT	35	65	1	0	101	36	65
NE	42	7	0	-1	48	23	25
PPC	0	4	0	0	4	0	4
S&T	1	0	0	0	1	1	0
FVA & AFR	2	0	0	+1	3	1	2
FVA & ASIA	18	0	0	+3	21	11	10
FVA & GC	1	0	0	0	1	0	1
FVA & LAC	9	0	0	0	9	5	4
FVA & NE	2	0	0	0	2	1	1
MGT & AFR	1	0	0	0	1	0	1
MGT & GC	1	0	0	0	1	0	1
MGT & S&T	2	0	0	0	2	2	0
NE & OFDA	<u>0</u>	<u>0</u>	<u>0</u>	<u>+1</u>	<u>1</u>	<u>0</u>	<u>1</u>
Agency Total	<u>221</u>	<u>181</u>	<u>1</u>	<u>0</u>	<u>403</u>	<u>172</u>	<u>231</u>

*Reflects IG and joint State/AID Joint Administrative Office recommendations, but not General Accounting Office recommendations.

91

TABLE 5. AGING OF OPEN RECOMMENDATIONS
AS OF SEPTEMBER 30, 1984*

<u>Bureau/ Office</u>	<u>Recs. Open 0-3 Months</u>	<u>Recs. Open 3-6 Months</u>	<u>Recs. Open 6-9 Months</u>	<u>Recs. Open 9-12 Months</u>	<u>Recs. Open Over 12 Months</u>	<u>Total Open Recs.</u>
A/AID	5	0	0	0	0	5
AFR	16	17	2	3	3	41
ASIA	16	5	2	1	4	28
C/AID	2	0	0	0	0	2
FVA	2	0	0	0	2	4
LAC	13	11	2	0	10	36
MGT	40	13	1	5	6	65
NE	3	3	2	0	17	25
PPC	4	0	0	0	0	4
FVA & AFR	0	0	1	0	1	2
FVA & ASIA	0	0	3	0	7	10
FVA & GC	0	0	0	0	1	1
FVA & LAC	0	0	0	0	4	4
FVA & NE	0	0	0	0	1	1
MGT & AFR	0	0	1	0	0	1
MGT & GC	0	0	0	1	0	1
NE & OFDA	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>
Agency Total	<u>101</u>	<u>49</u>	<u>15</u>	<u>10</u>	<u>56</u>	<u>231</u>

*Reflects IG and joint State/AID Joint Administrative Office recommendations, but not General Accounting Office recommendations.

55

TABLE 6. AGING OF RECOMMENDATIONS CLOSED BETWEEN
APRIL 1, 1983 THROUGH SEPTEMBER 30, 1984*

<u>Bureau/ Office</u>	<u>Recs. Closed at 0-3 Months</u>	<u>Recs. Closed at 3-6 Months</u>	<u>Recs. Closed at 6-9 Months</u>	<u>Recs. Closed at 9-12 Months</u>	<u>Recs. Closed at Over 12 Months</u>	<u>Total Recs. Closed</u>
AFR	7	24	5	5	5	46
ASIA	7	12	4	1	3	27
FVA	0	1	0	0	1	2
GC	1	0	0	0	1	2
LAC	0	6	6	0	3	15
MGT	7	9	5	2	13	36
NE	2	2	6	1	12	23
S&T	0	0	0	0	1	1
FVA & AFR	0	0	0	0	1	1
FVA & ASIA	0	0	4	2	5	11
FVA & LAC	0	0	0	1	4	5
FVA & NE	0	0	0	0	1	1
MGT & S&T	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>
Agency Total	<u>24</u>	<u>54</u>	<u>30</u>	<u>12</u>	<u>52</u>	<u>172</u>

*Reflects IG and joint State/AID Joint Administrative Office recommendations, but not General Accounting Office recommendations.

54