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**AUDIT OF  
USAID/PERU'S GRANT TO THE  
"SUPPORT TO POPULATION PROGRAMS"  
ORGANIZATION UNDER THE INTEGRATED  
FAMILY PLANNING AND HEALTH PROJECT  
JUNE 28, 1984 TO FEBRUARY 28, 1990**

**Audit Report No. 1-527-91-29-N  
May 22, 1991**

**AGENCY FOR INTERNATIONAL DEVELOPMENT**

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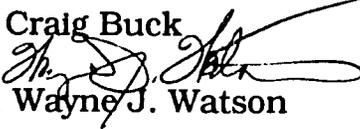
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**AMERICAN EMBASSY**  
TEGUCIGALPA - HONDURAS

TELEPHONES:  
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FAX No. (504) 31-4465

May 22, 1991

**MEMORANDUM**

TO: D/USAID/Peru, Craig Buck 

FROM: RIG/A/T Acting, Wayne J. Watson 

SUBJECT: Audit of USAID/Peru's Grant to the "Support to Population Programs" Organization Under the Integrated Family Planning and Health Project, June 28, 1984 to February 28, 1990

This report presents the results of a non-Federal financial audit of a grant to the "Support to Population Programs" Organization (the Organization) given under the Integrated Family Planning and Health Project, USAID/Peru Project No. 527-0230, for the period from June 28, 1984 to February 28, 1990. The accounting firm of Price Waterhouse prepared the report which is dated April 17, 1991.

The purpose of this grant is to support a Contraceptive Social Marketing Program to increase contraceptive usage of Peruvian couples using a modern method of contraception by approximately 60%, from 400,000 to 650,000 couples. It accomplishes this by making family planning information and affordable contraceptive products available to currently unserved couples through existing commercial channels. The audit coverage included \$1,805,934 of funding provided by A.I.D. to the Organization.

The objectives of the audit were to determine whether: (1) the Organization's fund accountability statement presents fairly project receipts and disbursements for the period audited, (2) the Organization's internal control structure was adequate for project purposes, and (3) the Organization complied with applicable laws, regulations and agreement terms. The scope of the audit consisted of monitoring utilization of grant funds, commodities and supplies; examining the Organization's fund accountability statement and related support; reviewing and evaluating the Organization's internal control structure; verifying and evaluating receipt and accounting treatment of A.I.D. funds; and being alert to situations or transactions that could be indicative of fraud, abuse and illegal expenditures and acts.

Price Waterhouse found that the fund accountability statement fairly presents, in all material respects, the project receipts and disbursements for activities managed by the Organization for the audit period. Additionally, the auditors found no material weaknesses in the Organization's internal control structure. With respect to compliance, the auditors reported no instances of material noncompliance with agreement terms and applicable laws and regulations.

The audit report was discussed with management officials of the Organization who generally agreed with the report.

AUDIT OF THE GRANT TO THE "SUPPORT TO  
POPULATION PROGRAMS" ORGANIZATION (APOYO  
A PROGRAMAS DE POBLACION - APROPO) UNDER  
THE INTEGRATED FAMILY PLANNING AND HEALTH  
PROJECT, USAID/PERU PROJECT No.527-0230  
FROM JUNE 28, 1984 TO FEBRUARY 28, 1990

**AUDIT OF THE GRANT TO THE "SUPPORT TO  
POPULATION PROGRAMS" ORGANIZATION (APOYO  
A PROGRAMAS DE POBLACION - APROPO) UNDER  
THE INTEGRATED FAMILY PLANNING AND HEALTH  
PROJECT, USAID/PERU PROJECT No.527-0230  
FROM JUNE 28, 1984 TO FEBRUARY 28, 1990**

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*Price Waterhouse*

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Abril 17, 1991

Mr. Reginald Howard  
Regional Inspector General for Audit  
U.S. Agency for International Development  
Tegucigalpa, Honduras, C.A.

Dear Mr. Howard:

This report presents the results of our audit of the Grant to the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO), under the Integrated Family Planning and Health Project, USAID/PERU Project No.527-0230, from June 28, 1984 to February 28, 1990.

#### **BACKGROUND**

##### **General description -**

The United States Government, through the United States Agency for International Development Lima Peru, USAID/PERU, signed a cooperative agreement with the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) on June 28, 1984 with the objective to provide support for a Contraceptive Social Marketing Program (CSM).

The purpose of this cooperative agreement is to increase contraceptive usage by approximately 60%, from the 400,000 Peruvian couples now using a modern method of contraception to 650,000, through making family planning information and affordable contraceptive products available to currently unserved couples using existing commercial channels.

##### **Period of the agreement -**

The period of the Cooperative Agreement was from June 28, 1984 to February 28, 1990.

##### **Program CSM activities -**

- i) Increase contraceptive users among the population at risk from the present one-fourth to more than one-third.

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- ii) Increase availability of contraceptives through 2,600 pharmacies, and an equal number of other retail outlets that will be selling products under the program.
- iii) Increase knowledge of family planning, using a nationwide advertising campaign providing the public with a broad range of family planning information and promoting contraceptive products.
- iv) Improve quality of programmatic data which will be developed through market research. This data will provide information about contraceptive usage, acceptor attitude and practice and consumers' preferences.
- v) Accomplish financial viability of APROPO and CSM Program at the end of the Project.

Financial plan -

The following is the approved financial plan:

	<u>U.S.</u> <u>Dollar</u> US\$	<u>Local</u> <u>currency</u> US\$	<u>Total</u> US\$
Contraceptive Social Marketing Program	-	1,359,564	1,359,564
Contraceptives	145,175	-	145,175
Technical assistance	790,694	38,306	829,000
Administrative support	-	455,603	455,603
Equipment	-	<u>10,658</u>	<u>10,658</u>
	<u>935,869</u>	<u>1,864,131</u>	<u>2,800,000</u>

#### Contraceptive Social Marketing Program

This program consists of four major commercial activities to be executed by Peruvian private businesses under the sponsorship of APROPO. These activities are:

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- . Marketing research
- . Product packaging
- . Distribution and sales
- . Advertising and promotion.

#### Contraceptives

This component consists of contraceptive commodities granted by USAID to be distributed among entities involved in family planning activities.

#### Technical assistance

This activity involves the contract with Futures Group to provide APROPO with short-term technical assistance in planning and evaluation, marketing research, publicity and promotion, administration and staff training.

#### Administrative support

This component provides the necessary funds to maintain the normal administration of the Project's activities.

#### AUDIT OBJECTIVES AND SCOPE

We were engaged to perform a financial audit of the Grant to the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO), under the Integrated Family Planning and Health Project, USAID/PERU Project No. 527-0230, for the period June 28, 1984 to February 28, 1990. Our audit was performed in accordance with generally accepted auditing standards and the United States Comptroller General's "Government Auditing Standards" (1988 Revision) and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary to determine whether:

- The fund accountability statement for the period June 28, 1984 to February 28, 1990 presents fairly, in all material respects, the financial activities of the Project for the period and costs

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reported as incurred and reimbursed by USAID/PERU during the period ended February 28, 1990 are allowable, allocable and reasonable in accordance with agreement terms and applicable laws and regulations.

- The internal control structure of APROPO is adequate to manage the Project's operations.
- APROPO has complied with agreement terms and applicable laws and regulations which may affect the Projects's goals and incurred costs.

The scope of our audit work consists of:

- 1 Monitoring the implementing entity's utilization of funds, commodities and supplies provided under the grant agreement. Monitoring activities included:
  - Performing selective review of project related documentation, accounting records and internal control structure.
  - Reviewing the Project's procurement procedures used to determine that sound commercial practices were used, including competition, reasonable prices and adequate qualities as agreed in the Project's agreement.
  - Reviewing the procedures used to control the Project's funds.
- 2 Examination of the fund accountability statement for the Project activities managed by the implementing entity through February 28, 1990. Reviewing for any costs which were not fully supported with adequate records or which were not allowable or reasonable under the terms of the agreement. This work included:
  - a) Determining whether advances of Project funds were justified with documentation, including reconciliations of funds advanced, disbursed and available.
  - b) Reviewing direct and indirect costs billed to USAID/PERU identifying and quantifying any questionable costs.

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- c) Review of the bank accounts and related controls. Obtaining positive confirmation of balances.
- 3 Review and evaluation of the implementing entity's internal control structure to manage the Project. The conduct of preliminary and compliance tests to determine the extent to which established procedures and controls are functioning as intended.
- 4 The scope of our audit work included verification of receipts of funds from the United States Agency for International Development and ensuring the proper accounting treatment and banking of those receipts. We examined supporting documentation for payments on a test basis as considered appropriate in the circumstances.
- 5 We have been alert to situations or transactions that could be indicative of fraud, abuse and illegal expenditures and acts.

#### RESULTS OF AUDIT

##### Fund accountability statement

The fund accountability statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. Based on work performed, as summarized above, in our opinion, the fund accountability statement as of February 28, 1990 presents fairly the financial activities of the Project at that date and costs reported as incurred and reimbursed by USAID/PERU, during the period ended February 28, 1990, are allowable, allocable and reasonable in accordance with agreement terms and applicable laws and regulations which may affect the Project's goals and incurred costs.

##### Internal control structure

In planning and performing our audit of the fund accountability statement we considered the internal control structure of the implementing entity in order to determine our auditing procedures for the purpose of expressing an opinion on the fund accountability statement.

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Our evaluation of the internal control structure included the systems of internal control in the following categories:

- Laws and regulations aspects
- Accounting and financial aspects
- Treasury (receipts and custody of funds)
- Liquidations (includes procurement and payment for goods and services)
- Salaries
- Fixed assets

We noted no matters involving the implementing entity's internal control structure that we believe to be material weaknesses. However, we reported other minor matters in a separate letter to the management of the implementing entity.

#### Compliance with agreement terms and applicable laws and regulations

As part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement and in order to render an opinion on compliance with agreement terms and applicable laws and regulations, we performed tests to ensure that APROPO complied with the agreement terms and applicable laws and regulations which may affect the Project's goals and incurred costs.

The results of our tests of compliance indicate that, with respect to items tested, APROPO has complied, in all material respects, with agreement terms and applicable laws and regulations which may affect the Project's goals and incurred costs. With respect to items not tested, nothing came to our attention that caused us to believe that APROPO had not complied, in all material respects, with the terms of the agreement and applicable laws and regulations which may affect the Project's goals and incurred costs.

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Mr. Reginald Howard  
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**MANAGEMENT COMMENTS**

This report has been discussed with the Executive Director of APROPO, who is in general agreement with the content of this report. Specific comments are reproduced in Annex 1.

*Price Waterhouse*  
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*Price Waterhouse*

**AUDIT OF THE GRANT TO THE "SUPPORT TO  
POPULATION PROGRAMS" ORGANIZATION (APOYO  
A PROGRAMAS DE POBLACION - APROPO) UNDER  
THE INTEGRATED FAMILY PLANNING AND HEALTH  
PROJECT, USAID/PERU PROJECT No.527-0230  
FROM JUNE 28, 1984 TO FEBRUARY 28, 1990**

**FUND ACCOUNTABILITY STATEMENT  
AS OF FEBRUARY 28, 1990**

**INDEPENDENT AUDITORS' REPORT**

October 16, 1990

We have audited the accompanying fund accountability statement of the Grant to the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) under the Integrated Family Planning and Health Project, USAID/PERU Project No.527-0230, as of February 28, 1990. This fund accountability statement is the responsibility of the management of "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO). Our responsibility is to express an opinion on this fund accountability statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the United States 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. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. Our audit also included assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall fund accountability statement presentation. We believe that our audit provided a reasonable basis for our opinion.

As described in Note 2, the fund accountability statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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In our opinion, the fund accountability statement audited by us presents fairly, in all material respects, the fund position of the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) USAID/PERU Project No.527-0230, at February 28, 1990 and the fund activity for the period June 28, 1984 to February 28, 1990, on the basis of accounting described in Note 2.

This report is intended solely for the use of the United States Agency for International Development and the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO). 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*  
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**AUDIT OF THE GRANT TO THE "SUPPORT TO POPULATION PROGRAMS" ORGANIZATION (APOYO A PROGRAMAS DE POBLACION - APROPO) UNDER THE INTEGRATED FAMILY PLANNING AND HEALTH PROJECT, USAID/PERU PROJECT No.527-0230 FROM JUNE 28, 1984 TO FEBRUARY 28, 1990**

**FUND ACCOUNTABILITY STATEMENT  
FOR THE PERIOD JUNE 28, 1984 TO FEBRUARY 28, 1990**

<u>Cost element</u>	<u>Budget</u> US\$	<u>Actual</u> US\$	<u>Available</u> US\$
<b>INCOME</b>			
Funds provided by USAID/PERU	<u>1,864,131</u>	<u>1,805,934</u>	<u>58,197</u>
<b>DISBURSEMENTS</b>			
Contraceptive Social Marketing Program	1,359,564	1,359,564	-
Technical Assistance	38,306	29,762	8,544
Administrative Support	455,603	416,608	38,995
Equipment	<u>10,658</u>	<u>-</u>	<u>10,658</u>
	<u>1,864,131</u>	<u>1,805,934</u>	<u>58,197</u>

Notes 1 to 4 form an integral part of this fund accountability statement.

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**AUDIT OF THE GRANT TO THE "SUPPORT TO  
POPULATION PROGRAMS" ORGANIZATION (APOYO  
A PROGRAMAS DE POBLACION - APROPO) UNDER  
THE INTEGRATED FAMILY PLANNING AND HEALTH  
PROJECT, USAID/PERU PROJECT No.527-0230  
FROM JUNE 28, 1984 TO FEBRUARY 28, 1990**

**NOTES TO THE FUND ACCOUNTABILITY STATEMENT  
FOR THE PERIOD JUNE 28, 1984 TO FEBRUARY 28, 1990**

**NATURE OF ACTIVITIES**

APROPO serves as the sponsoring and implementing organization of this contraceptive social marketing program. Financial, managerial and planning functions as well as ultimate program accountability is the responsibility of APROPO.

**ACCOUNTING POLICIES**

The fund accountability statement is prepared on the basis of cash receipts and disbursements.

In accordance with current Peruvian legislation, the accounting transactions are recorded in local currency; the amounts in U.S. dollars shown in the fund accountability statement are translated on a first-in-first-out basis, applying the exchange rate in force at the date of the remittance of funds. These translated amounts being compared with USAID's accounting records will result in some insignificant differences attributable to the exchange rates in force at the date of transactions used by each entity.

USAID/PERU has made direct payments on behalf of APROPO for goods and services amounting to US\$952,354, which are not included in the Fund Accountability Statement. Consequently, they have not been audited by us.

**EXCHANGE RATE**

The exchange rates applied to translate the amounts shown in the fund accountability statement are as follows:

<u>Year</u>	<u>Exchange rate</u> <u>of year-end</u> I/.
Up to 1985	5.71
1985	17.44
1986	20.20
1987	62.82
1988	1,696.28
1989	12,821.27
1990 (February 28)	13,920.16

**TAX SITUATION**

APROPO has received official recognition from the Peruvian tax authorities that it is a non-taxable organization.

*Price Waterhouse*

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**AUDIT OF THE GRANT TO THE "SUPPORT TO  
POPULATION PROGRAMS" ORGANIZATION (APOYO  
A PROGRAMAS DE POBLACION - APROPO) UNDER  
THE INTEGRATED FAMILY PLANNING AND HEALTH  
PROJECT, USAID/PERU PROJECT No.527-0230  
FROM JUNE 28, 1984 TO FEBRUARY 28, 1990**

**INTERNAL CONTROL STRUCTURE  
AS OF FEBRUARY 28, 1990**

**INDEPENDENT AUDITORS' REPORT**

October 16, 1990

We have audited the fund accountability statement of the Grant to the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) under the Integrated Family Planning and Health Project, USAID/PERU Project No.527-0230, for the period June 28, 1984 to February 28, 1990 and have issued our report thereon dated October 16, 1990.

We conducted our audit in accordance with generally accepted auditing standards and the United States 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 for the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) USAID/PERU Project No.527-0230, for the period ended February 28, 1990, we considered APROPO's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on such statement and not to provide assurance on the internal control structure.

The management of "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) is responsible for establishing and maintaining an internal control structure to manage the Project's operations. In fulfilling this responsibility, estimates and judgements 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 the fund accountability statement. 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 may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

For the purpose of this report we have classified significant internal control structure policies and procedures into the following categories: i) laws and regulations aspects; ii) accounting and financial aspects; iii) treasury (receipt and custody of funds); iv) liquidations (includes procurement and payment for goods and services); v) salaries; and vi) fixed assets.

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 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 other matters involving the internal control structure and operations that we reported to the management of APROPO management in a separate communication dated October 16, 1990.

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This report is intended solely for the information and use of the United States Agency for International Development and the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO). 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

*Price Waterhouse* - 16

**AUDIT OF THE GRANT TO THE "SUPPORT TO  
POPULATION PROGRAMS" ORGANIZATION (APOYO  
A PROGRAMAS DE POBLACION - APROPO) UNDER  
THE INTEGRATED FAMILY PLANNING AND HEALTH  
PROJECT, USAID/PERU PROJECT No.527-0230  
FROM JUNE 28, 1984 TO FEBRUARY 28, 1990**

**COMPLIANCE WITH AGREEMENT TERMS AND  
APPLICABLE LAWS AND REGULATIONS  
AS OF FEBRUARY 28, 1990**

**INDEPENDENT AUDITORS' REPORT**

October 16, 1990

We have audited the fund accountability statement of the Grant to the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) under the Integrated Family Planning and Health Project, USAID/PERU Project No.527-0230, for the period June 28, 1984 to February 28, 1990 and have issued our report thereon dated October 16, 1990.

We conducted our audit in accordance with generally accepted auditing standards and the United States 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.

The management of "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) is responsible for compliance with the terms of the agreement and applicable laws and regulations. As a part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement, we performed tests of APROPO'S compliance with agreement terms and applicable laws and regulations which may affect the Project's goals and incurred costs. 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 "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) complied, in all material respects, with the terms of the agreement and with applicable laws and regulations which may affect the Projects's goals and incurred costs.

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With respect to items not tested nothing came to our attention that caused us to believe that the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO) had not complied, in all material respects, with the terms of the agreement and with applicable laws and regulations which may affect the Project's goals and incurred costs.

This report is intended solely for the information and use of the United States Agency for International Development and the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO). 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*

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**Annex 1****AUDIT OF THE GRANT TO THE "SUPPORT TO  
POPULATION PROGRAMS" ORGANIZATION (APOYO  
A PROGRAMAS DE POBLACION - APROPO) UNDER  
THE INTEGRATED FAMILY PLANNING AND HEALTH  
PROJECT, USAID/PERU PROJECT N.527-0230  
FROM JUNE 28, 1984 TO FEBRUARY 28, 1990****MANAGEMENT COMMENTS  
AS OF FEBRUARY 28, 1990**

The General Manager of the "Support to Population Programs" Organization (Apoyo a Programas de Población - APROPO), has provided the following comment:

We were pleased to receive your final draft with regard to the concurrent audit of this Project. We have read the report thoroughly.

**REPORT DISTRIBUTION**

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<b>AA/XA</b>	<b>2</b>
<b>XA/PP</b>	<b>1</b>
<b>LEG</b>	<b>1</b>
<b>GC</b>	<b>1</b>
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