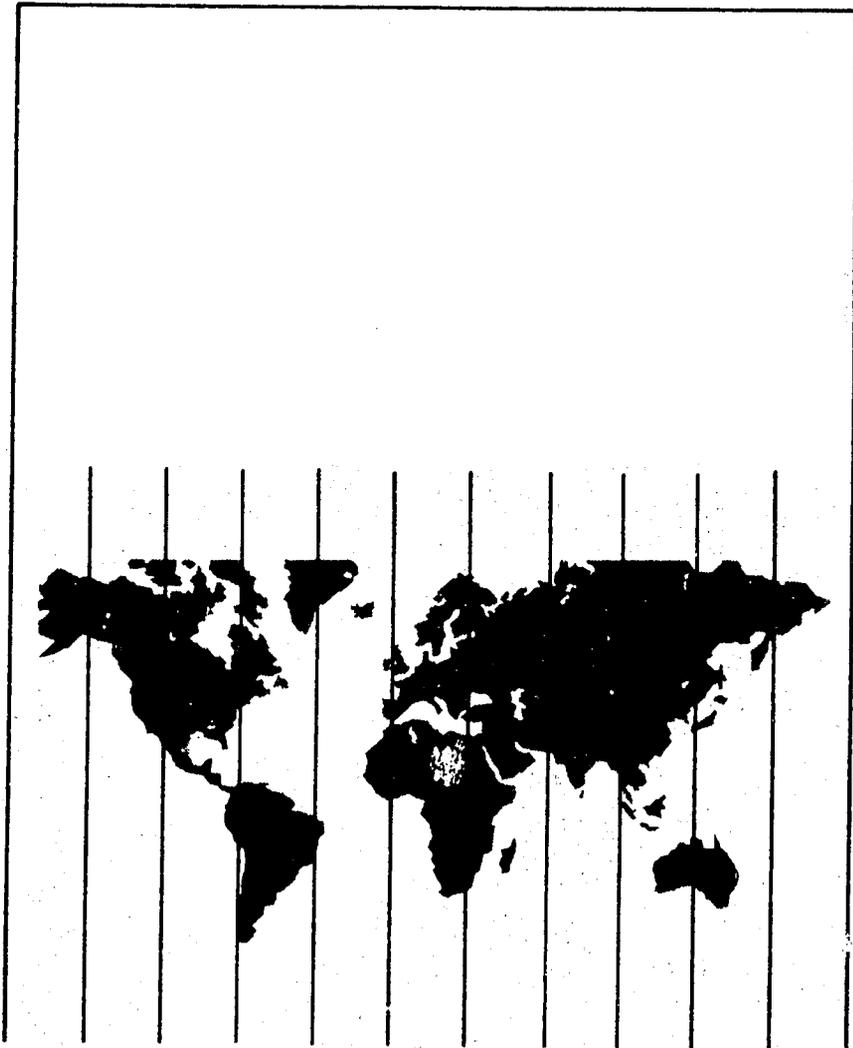


PD-ABC-909

1987-1988

UNITED STATES
AGENCY FOR INTERNATIONAL DEVELOPMENT

THE
INSPECTOR
GENERAL



Regional Inspector General for Audit

TEGUCIGALPA

**AUDIT OF USAID/GUATEMALA'S
RURAL ACCESS ROADS
PROJECT NOS. 520-0274 AND 520-0332**

**Audit Report No. 1-520-91-009
June 28, 1991**

Despite Implementation problems, status reports show that both projects have been attaining their output targets for road construction, rehabilitation and maintenance. But, as a result of these implementation problems, excess A.I.D. funds were obligated for the projects and equipment was underutilized. In addition, USAID/Guatemala needs to obtain data from its engineers and from the Government of Guatemala so that it can properly monitor the maintenance and utilization of equipment.

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AGENCY FOR INTERNATIONAL DEVELOPMENT

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June 28, 1991

MEMORANDUM

TO: D/USAID/Guatemala, Terrence J. Brown
FROM: *for* RIG/A/T, Reginald Howard *Daryl T. Davis*
SUBJECT: Audit of USAID/Guatemala's Rural Access Roads Project
Nos. 520-0274 and 520-0332, Audit Report 1-520-91-009

Enclosed are five copies of our audit report on USAID/Guatemala's rural access roads projects, Report No. 1-520-91-009.

We have reviewed your comments on the draft and included them as an appendix to the report. The Mission agreed with all four recommendations and stated that it has started taking action to resolve and close the recommendations.

Recommendations numbers 2, 3 and 4 are resolved upon the issuance of this report. Recommendation No. 1 can be resolved after the Mission determines the amount of funds to be deobligated. Please respond to this report within 30 days, indicating any actions planned or already taken to implement the recommendations.

I appreciate the cooperation and courtesy extended to my staff during the audit.

Enclosures

EXECUTIVE SUMMARY

A.I.D. authorized two projects in Guatemala in order to: (1) improve the productive resource base of the rural poor, (2) expand the network of farm-to-market roads for a better transportation system, and (3) institutionalize a national program to construct and maintain low-cost labor intensive rural roads. A.I.D. authorized \$36.4 million and the Government of Guatemala agreed to provide the equivalent of \$27.5 million for these two projects. As of September 30, 1990, 85 percent of the life of one project had elapsed, and the other project had been completed.

Based on our review, we conclude that:

- progress has been slowed by an A.I.D.-delayed environmental assessment and irregular Government of Guatemala funding (see page 3).
- excess A.I.D. funds are obligated for the projects (see page 4).
- USAID/Guatemala needs to obtain periodic information from its engineers and from the Government of Guatemala on the maintenance and usage of project vehicles and equipment (see page 7).
- project vehicles and equipment are underutilized (see page 8).

The report contains four recommendations. These recommendations address obligations, maintenance and utilization of project equipment, and USAID/Guatemala's project equipment monitoring practices.

A draft of this report was provided to Mission officials for comment. USAID/Guatemala stated that it was in agreement with all four recommendations and that it was taking action to immediately resolve the problems which we reported.

Office of the Inspector General

Office of the Inspector General
June 28, 1991

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INTRODUCTION

Background

For over twelve years, A.I.D.-- in collaboration with the Government of Guatemala -- has been making a substantial investment in Guatemala's rural road system. These efforts have focused on building or maintaining roads to increase agricultural production and to provide greater access to social benefits in the areas of health and education.

A rural roads maintenance component of the Highlands Agricultural Development Project was second in a series of such road development efforts. This component began in September 1983 and ended September 30, 1990. The purpose of this \$6.4 million component was to improve the productive resource base of the rural poor by initiating a program for maintaining rural access roads.

The Farm-to-Market Access Roads Project was third in the series. It began in March 1985 and is scheduled to end in September 1991. The initial purpose of this \$30 million project was to expand the rural access roads network and to institutionalize a national program to construct access roads in order to provide a better transportation system. In 1987, USAID/Guatemala augmented the project's scope by adding a small pilot component to upgrade a portion of the country's deteriorating tertiary roads-- which provide a critical link between the rural access roads and market towns.

Audit Objectives

The Office of the Regional Inspector General for Audit/Tegucigalpa audited USAID/Guatemala's rural roads projects to answer the following audit objectives:

1. What is the progress of the projects?
 2. Are remaining project funds required to achieve the purposes for which the funds were obligated?
- . | '

3. Does USAID/Guatemala have an adequate system to monitor the utilization and maintenance of A.I.D.-funded equipment?

Appendix I contains a complete discussion of the scope and methodology of this performance audit.

REPORT OF AUDIT FINDINGS

What Is The Progress of the Projects?

As of September 30, 1990, USAID/Guatemala status reports show that the projects have been attaining their output targets for road construction, rehabilitation, and maintenance. This was being accomplished despite two implementation problems: (1) an A.I.D.-delayed approval of a required environmental assessment and (2) irregular counterpart contributions by the Government of Guatemala.

The completion of an environmental assessment--which was added to the Farm-to-Market Access Roads Project as a condition precedent to road construction in 1987--was delayed because it was not until 1989 that the generic environmental assessment was approved by A.I.D./Washington. This delay, and the fact that nearly 70 percent of this project's funds were obligated after 1987, have caused USAID/Guatemala to anticipate an extension in the project assistance completion date beyond September 1991.

The second problem--which appears to have developed in late 1989--is that of irregular counterpart contributions on both projects. Although irregular counterpart contributions during the past year resulted in the unavailability of fuel and spare parts for equipment, the projects reportedly have been meeting their output targets. This is because access road construction and maintenance are primarily performed using labor intensive techniques with heavy equipment playing a supporting role. But irregular counterpart contributions also appear to have started delaying salary payments to the laborers. Field supervisors from the Government of Guatemala implementing entity told us that the laborers have begun to experience morale problems because of a perceived uncertainty concerning the timeliness of salary payments.

USAID/Guatemala has been aware of the irregular counterpart contributions and identified two primary causes for it. First, a general Government of Guatemala austerity plan reduced the amount of funds available for the implementing entity and its projects. This reduction adversely impacted upon

project activities related to labor and small procurements. Second, a cumbersome reimbursement procedure within the Government of Guatemala itself slowed progress. Project activities were reimbursed via a fund managed outside of the implementing entity and used by other implementing units for other bilateral projects. The Government of Guatemala used this fund to make payments and then requested USAID/Guatemala to reimburse its portion of expenditures. But since several implementing entities used the fund, it periodically was depleted and it has been difficult for the implementing entity to process transactions related to the A.I.D. projects on a timely basis.

USAID/Guatemala has addressed each of these causes for the irregular counterpart contributions. It has issued a letter of protest to the Government of Guatemala Finance Ministry concerning the general lack of counterpart commitment. USAID/Guatemala also negotiated the establishment of a special fund at the Government of Guatemala implementing entity to be used solely for transactions related to the A.I.D. projects.

The irregular counterpart contributions have, in our view, also partially created two other problems affecting the projects: excess A.I.D. funding and equipment underutilization. These problems are discussed in following sections of the report.

Are Remaining Project Funds Required to Achieve The Purposes for Which the Funds Were Obligated?

All funds available for use on both roads projects cannot be effectively used before the projects are completed. Recent developments could reduce the estimated funds needed by as much as \$14 million. This amount should be analyzed and considered for deobligation.

Recommendation No. 1: We recommend that USAID/Guatemala review the project budgets and implementation plans, determine the current requirements for each budget category, and deobligate any funds not required.

There appears to be excess funds obligated on the projects. Although USAID/Guatemala reported that project outputs were on schedule as of September 30, 1990, the level of project expenditures is significantly below that which was obligated, considering the extent of elapsed project time (see table below). Some of this difference can be attributed to a delay in approval

by A.I.D./Washington of a generic environmental assessment--which was a condition precedent to construction. This, in turn, caused a delay in expending funds on the larger project. Also, the irregular counterpart contributions appear to have slowed the overall rate of A.I.D. expenditures on both projects because such expenditures are linked to counterpart contributions.

**FINANCIAL STATUS OF PROJECTS
AS OF SEPTEMBER 30, 1990
(UNAUDITED DATA)**

<u>Project</u>	<u>Percentage of LOP Elapsed</u>	<u>Total Funds (Millions)</u>			<u>Percentage of Funds Expended</u>
		<u>Obligated</u>	<u>Expended</u>	<u>Unexpended</u>	
Farm-to- Market Access Roads	<u>85</u>	\$30	\$14	\$16	47
Highlands Agricultural Development	<u>100</u>	<u>6</u>	<u>4</u>	<u>2</u>	<u>67</u>
		<u>\$36</u>	<u>\$18</u>	<u>\$18</u>	<u>50</u>

Recent developments which indicate a partial deobligation of funds would be appropriate include:

- Funds appear to have become excess since the Guatemalan Quetzal has been experiencing continual declines against the U.S. dollar. To illustrate: as of October 1, 1990, the exchange rate was Qs 5.50 per dollar as compared to Qs 1.39 per dollar in November 1984. Because authorizations were estimated using lower exchange rates, project goods and services have been acquired at lower costs than originally estimated thus creating surplus funds. Moreover, any further decline in the Quetzal will continue this trend.
- Original budget estimates for Farm-to-Market Access Roads needs reflect contingencies and inflation amounting to approximately \$3 million. As of September 30, 1990, none of this amount has been expended. At this juncture of the project, the need for these amounts is being reassessed by USAID/Guatemala.

- USAID/Guatemala anticipates that the Government of Guatemala will request \$3 million in additional vehicles and equipment during calendar year 1991. Our review, however, indicates that project equipment has been underutilized due to scarcity of fuel and spare parts. We believe that USAID/Guatemala should fully explore means of utilizing existing equipment before expending funds to acquire additional items.
- Mission status reports through September 30, 1990 indicate that project outputs were being attained. If this continues, expenditures should remain relatively stable during the few remaining months of the uncompleted construction project.
- In July 1990, the Mission authorized the reconstruction of a destroyed bridge at a cost of \$400 thousand. Project funds were used for this purpose. Although we acknowledge that such an expenditure may have enhanced the Guatemala road system, its authorization indicates that funds are being directed into activities not originally contemplated for the projects, because there are surplus funds.

We estimated the magnitude of a potential deobligation using the percentage of the life-of-project elapsed as a basis. We projected, using actual expenditure levels, the total amount of expenditures which could be necessary to complete the remaining project. We estimate that as much as \$14 million may be surplus on the two projects.

USAID/Guatemala officials have acknowledged that there are surplus funds committed to the projects and stated that they have been analyzing project budgets in order to determine the need to reprogram or deobligate such funds. Correspondence received from the Mission in March 1991 indicates that the Mission believes that deobligations will be less than \$14 million. Mission officials pointed out that there may be other uses for surplus funds on the uncompleted project. For example, they estimated that a new procurement of vehicles and heavy equipment could be initiated in 1991, or that the life of the uncompleted project could be extended.

A.I.D. Handbook 19, Chapter 2 requires a continuous and comprehensive review of project funding to ensure that obligations are valid, current, and required for the purpose for which obligated. USAID/Guatemala's analysis of project budgets is appropriate and Recommendation No. 1 can be resolved after the Mission determines the amount of funds to be deobligated.

Does USAID/Guatemala Have an Adequate System to Monitor the Utilization and Maintenance of A.I.D.-Funded Equipment?

USAID/Guatemala's system of monitoring vehicles and equipment needs improvement. USAID/Guatemala did not require the Government of Guatemala's implementing entity to submit data and reports that could be used to determine if project equipment was properly managed. Also, the USAID/Guatemala engineers did not include such information in their reports to the project manager. As a result, A.I.D.-funded equipment was neither efficiently used nor subject to a preventative maintenance program.

USAID/Guatemala Needs to Better Monitor Equipment Maintenance and Utilization

USAID/Guatemala neither required reports on equipment maintenance and utilization from the Government of Guatemala implementing entity nor from its own engineers. As a result, USAID/Guatemala did not have a procedure to ensure the effective use and maintenance of A.I.D.-funded equipment.

Recommendation No. 2: We recommend that USAID/Guatemala modify the periodic trip reports from its engineers and obtain reports from the Government of Guatemala in order to better monitor the maintenance and usage of project vehicles and equipment.

A.I.D. Handbook 1, Supplement B requires Missions to monitor and evaluate the use of assistance and to ensure that commodities are utilized as effectively as possible. But USAID/Guatemala did not require the Government of Guatemala's implementing entity to report on the utilization or maintenance of project equipment.

USAID/Guatemala also has contracts with four engineers who monitored the overall progress of the roads projects throughout Guatemala. These engineers submitted trip reports and monthly reports to the project manager. But they rarely reported on the utilization or maintenance of project equipment--although they later stated to us that they were generally aware of some equipment underutilization in the field. In our view, such information was not regularly reported because the engineers have focused on reporting quantitative project outputs rather than on the efficiency of use of project resources to attain those outputs. By also including observations concerning the utilization and maintenance of project equipment in their reports to the

project manager, the engineers will provide valuable information to the Mission to assist it in monitoring project equipment.

USAID/Guatemala anticipates a request from the Government of Guatemala for \$3 million to procure additional equipment. Our review found that project equipment was underutilized as described below. Consequently, we question whether all requested additional equipment is needed to implement the uncompleted project.

Project Equipment Has Been Underutilized

A.I.D.-funded vehicles and heavy equipment costing approximately \$9.6 million are underutilized. Both our observations in the field as well as interviews with Government of Guatemala officials indicate that there is an increasing problem with such underutilization. These officials also advised that the lack of heavy equipment use in access road construction has been partially compensated for by more extensive use of manual laborers, but that in the long-term, equipment underutilization will adversely affect project objectives. The proximate cause for this underutilization was a lack of sufficient fuel and spare parts. And the basic underlying cause has been irregular counterpart commitment for fuel and spare parts.

Recommendation No. 3: We recommend that USAID/Guatemala require the Government of Guatemala to submit a vehicle utilization plan for project vehicles and equipment including the provision for sufficient fuel and spare parts to regional facilities.

We observed instances of equipment underutilization at various project sites and later attempted to quantify the extent of underutilization of all project equipment. But we learned that the Government of Guatemala does not maintain usage records on project equipment. Consequently, we gathered management information on a limited basis for tractors-- and estimated the percentage of utilization for that particular type of heavy equipment. We found that the 22 tractors used on the project have been utilized only about 33 percent of the time. This is significantly below the usage rate standard or objective of 68 percent.

We also observed several specific instances of equipment in an underutilized state:

- During a review of a tertiary road upgrading operation, we observed that the work was solely performed using labor-intensive techniques. We learned

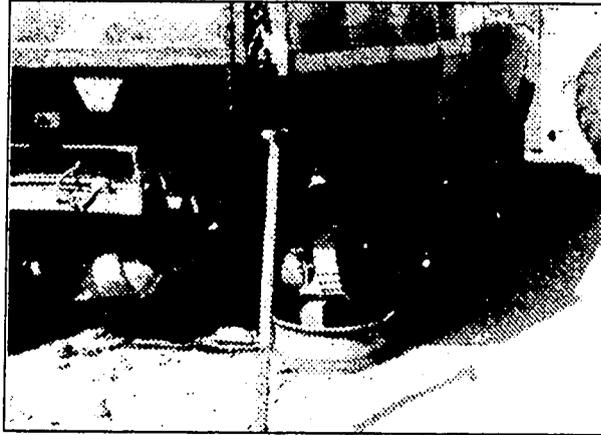
that two pieces of heavy equipment shown below had been intended for use on the operation but were parked in a nearby town and had been idle for months due to lack of fuel.



- During a tour of a regional facility, we observed the idle dump truck shown below which was purchased under a prior AID-funded roads project. Government of Guatemala officials stated that the vehicle had been idle for three or four years awaiting spare parts.



- During a tour of a regional equipment maintenance yard, we observed that there was a scarcity of spare parts in the storage room. In the yard we also observed that the dump truck shown below was idle due to lack of fuel and was being cannibalized to provide spare parts for the other vehicles.



- During a tour of a second regional facility, we observed a water truck-- which appeared never to have been used--parked in an equipment storage area. Government of Guatemala officials stated that, although the water truck had been available for six months, it had not yet been used because wet weather conditions sufficiently moistened road materials. They anticipated that the water truck, (shown below - far right), could be used during the future dry weather season.



- During a tour of a third regional facility, we observed that a pick-up truck (not shown) received in April 1989 and directly assigned to the assistant regional engineer had a very low odometer reading of about 2500 kilometers. This low usage may have been due to a lack of pooling of such vehicles within that facility.

Based on these observations and on our limited test of tractor usage we conclude that project equipment is underutilized.

A Maintenance Program Needs to be Implemented

In accordance with sound management practices, project equipment should be properly maintained through a sound preventative maintenance system. Due to lack of funds, the Government of Guatemala did not implement its vehicle or heavy equipment maintenance plan. This may have contributed to project equipment not operating.

Recommendation No. 4: We recommend that USAID/Guatemala require the Government of Guatemala to resubmit a plan for a preventive maintenance program for project vehicles and equipment.

The implementing entity has an equipment maintenance specialist who was hired in 1987. He advised us that he had visited field offices of the implementing entity, had identified equipment maintenance problems and had documented them in reports. He stated that he later had established maintenance control forms for each type of equipment to be used on the projects. Each regional office was supposed to use these forms and report to the headquarters office on the status of the equipment maintenance program. He stated that because of a lack of transportation he stopped visiting the regional offices in 1989 and the regional offices soon stopped preparing reports on equipment maintenance.

We confirmed that the regional offices did not keep records on equipment and vehicle maintenance. Drivers and operators advised us that they relied upon their memories to remind them to bring in vehicles for periodic preventive maintenance. These maintenance visits, however, were rarely documented. Consequently, we were unable to determine whether a lack of routine preventive maintenance was contributing towards vehicle and heavy equipment breakdowns, or whether such breakdowns were due to other causes. Without an effective preventive maintenance program, A.I.D.-funded vehicles and equipment were highly vulnerable to deterioration.

Issue Needing Further Study

USAID/Guatemala needs assurance from the Government of Guatemala that it will continue to maintain A.I.D.-funded access roads after the completion of the remaining project. Although the Government of Guatemala has invested in its own transportation infrastructure during the past two decades, most of this investment has been applied to the upgrading and paving of the primary and secondary road systems that connect the main population centers. Consequently, the Government of Guatemala has neglected to maintain its unpaved tertiary road system--the critical link between the project's farm-to-market access roads and the market centers. The lack of tertiary road maintenance appears to have been caused by insufficient equipment, spare parts, and fuel within the Government of Guatemala entity responsible for that activity.



The above photo shows a section of a tertiary road connecting with the access road being constructed (shown below).



The Government of Guatemala requested a tertiary roads project in 1986. USAID/Guatemala decided, however, that the need for and impact of rural access roads was greater than that of tertiary roads. Rather than develop a separate tertiary roads improvement project, USAID/Guatemala amended the Farm-to-Market Roads Project in 1987 to provide an additional \$5 million to initiate a pilot component to upgrade approximately 240 kilometers of tertiary roads.

During our examination of access road construction and maintenance, we observed that the tertiary roads connecting to the access roads were badly in need of maintenance or upgrading. Moreover, a Government of Guatemala official responsible for overseeing the tertiary road component of the project advised us that approximately 80 percent of the total tertiary road system in Guatemala is in need of such repair.

The poorly maintained tertiary road system, for which the Government of Guatemala is responsible, may also be indicative of its inability to properly maintain the A.I.D.-funded rural access roads in the future. We are concerned, therefore, that USAID/Guatemala does not have a long-term commitment or plan from the Government of Guatemala to maintain these access roads after the completion of the two A.I.D. projects.

REPORT ON INTERNAL CONTROLS

We have audited USAID/Guatemala's Project Nos. 520-0274 and 520-0332 for the period September 1983 through September 1990. We have issued our report thereon dated June 28, 1991.

The management of A.I.D., including USAID/Guatemala, is responsible for establishing and maintaining adequate internal controls. Recognizing the need to re-emphasize the importance of internal controls in the Federal Government, Congress enacted the Federal Manager's Financial Integrity Act (the Integrity Act) in September 1982. This Integrity Act, which amends the Accounting and Auditing Act of 1950, makes the heads of executive agencies and other managers as delegated legally responsible for establishing and maintaining adequate internal controls. Also, the General Accounting Office has issued "Standards for Internal Controls in the Federal Government" to be used by agencies in establishing and maintaining such controls.

In response to the Integrity Act, the Office of Management and Budget has issued guidelines for the "Evaluation and Improvement of Reporting on Internal Control Systems in the Federal Government". According to these guidelines, management is required to assess the expected benefits versus related costs of internal control policies and procedures. The objectives of internal control policies and procedures for federal foreign assistance programs are to provide management with reasonable--but not absolute--assurance that resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data is obtained, maintained, and fairly disclosed in reports. Because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected. Moreover, predicting whether a system will work in the future is risky because (1) changes in conditions may require additional procedures or (2) the effectiveness of the design and operation of policies and procedures may deteriorate.

Our review of internal controls was limited to the issues contained in this report. We found a problem that we consider reportable under standards established by the Comptroller General of the United States. Reportable conditions are those relating to deficiencies in the design or operation of the

internal control structure which we become aware of and which, in our judgment, could adversely affect USAID/Guatemala's ability to assure that resource use is consistent with laws, regulations and policies; resources are safeguarded against waste, loss and misuse; and reliable data is obtained, maintained and fairly disclosed in reports. We noted the following reportable condition:

- Audit Objective 3: The A.I.D. Mission did not have an adequate procedure to monitor the utilization and maintenance of project equipment (see page 7).

A material weakness is a reportable condition in which the design or operation of the specified internal control 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 financial reports on funds being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of internal controls would not necessarily disclose all matters that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described under audit objective number three is a material weakness.

REPORT ON COMPLIANCE

We have audited USAID/Guatemala's Project Nos. 520-0274 and 520-0332 for the period September 1983 through September 1990, and have issued our report thereon dated June 28, 1991.

Noncompliance is a failure to follow requirements, or a violation of prohibitions, contained in statutes, regulations, contracts, grants and binding policies and procedures governing entity conduct. Noncompliance constitutes an illegal act when the source of the requirement not followed or prohibition violated is a statute or implementing regulation. Not following internal control policies and procedures in the A.I.D. handbooks generally does not fit into this definition and is included in our report on internal controls. Abuse is furnishing excessive services to beneficiaries or performing what may be considered improper practices, which do not involve compliance with laws and regulations.

Compliance with laws, regulations, contracts, and grants applicable to the projects is the overall responsibility of USAID/Guatemala's management. We performed limited tests of USAID/Guatemala's compliance with certain provisions of Federal laws and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests of compliance disclosed no instance of noncompliance.

MANAGEMENT COMMENTS AND OUR EVALUATION

USAID/Guatemala agreed with the report's findings and recommendations and stated that it is taking steps to resolve or close each of them. See Appendix II for the actual comments from USAID/Guatemala.

We appreciate USAID/Guatemala's responsiveness and cooperation in addressing the audit issues.

SCOPE AND METHODOLOGY

Scope

We have audited USAID/Guatemala's two rural access roads projects in accordance with generally accepted government auditing standards. We conducted the audit from September 17, 1990 through October 18, 1990 and covered the systems and procedures relating to the projects from September 1983 through September 1990. As noted below, we conducted our field work in the offices of USAID/Guatemala, at the Government of Guatemala implementing entity, and at various rural road sites throughout Guatemala.

Methodology

The methodology for each audit objective follows.

Audit Objective One

The first audit objective consisted of gathering information to determine the status of the project. To accomplish this objective, we:

- Obtained information concerning project inputs and outputs attained from the USAID/Guatemala Semi-Annual Report for the semester ended September 30, 1990.
- Through discussions with responsible officials, obtained an update on the projects' status.
- Conducted field surveys of roads being rehabilitated, upgraded and maintained.

Audit Objective Two

To accomplish the second objective of determining whether obligated project funds are currently and fully required for the purposes for which obligated, we:

- Examined the project agreements, project implementation letters, mission correspondence and USAID/Guatemala budget and accounting data.
- Held discussions with Government of Guatemala and USAID/Guatemala personnel.
- Analyzed expenditure data and forecasted, in broad terms, expenditure requirements.

Audit Objective Three

To accomplish the third objective of determining whether USAID/Guatemala has an adequate system to monitor the maintenance and utilization of A.I.D.-funded equipment, we:

- Obtained and analyzed financial data pertinent to equipment acquisition.
 - Obtained usage data for selected pieces of equipment from the Government of Guatemala.
 - Observed vehicles and equipment at various project sites.
 - Held discussions with Government of Guatemala personnel in regional offices and with USAID/Guatemala personnel.
-
-

UNITED STATES GOVERNMENT

memorandum

DATE: May 9, 1961

REPLY TO
ATTN OF: Terrence J. Brown, Director USAID/GuatemalaSUBJECT: Draft Audit Report of USAID/Guatemala's Access Roads Projects

TO: Reginald Howard, RIG/A/T

We have reviewed the subject draft audit report and are in agreement with all four recommendations. Actions are being taken immediately to resolve the problems encountered and we hope to be able to provide information that will bring the recommendation to early closure.

We appreciate the consideration given to our earlier comments and the opportunity provided to review this draft.

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