

**Inspector General for Audit
Tegucigalpa, Honduras**

**Audit of the Food and Shelter Assistance
Provided to Displaced Persons in Panama
under USAID/Panama's
Immediate Recovery Project
July 16, 1990 to June 30, 1991**

**Audit Report No. 1-525-92-06-N
November 15, 1991**



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AGENCY FOR INTERNATIONAL DEVELOPMENT

OFFICE OF THE REGIONAL INSPECTOR GENERAL
AMERICAN EMBASSY
TEGUCIGALPA - HONDURAS

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November 15, 1991

MEMORANDUM

TO: D/USAID/Panama, Thomas Stukel

FROM: 
RIG/A/T, Reginald Howard

SUBJECT: Audit of the Food and Shelter Assistance Provided to Displaced Persons in Panama, under USAID/Panama's Immediate Recovery Project, July 16, 1990 to June 30, 1991

This report presents the results of a financial audit of the food and shelter assistance provided to displaced persons under USAID/Panama's Immediate Recovery Project (Project), USAID/Panama Project No. 525-0302. The Project was implemented by A.I.D.'s Office of Foreign Disaster Assistance (OFDA), the Chamber of Commerce, Industry and Agriculture of Panama (Chamber), and the Panamanian Red Cross. The period audited was from July 16, 1990 to June 30, 1991 which coincides with the period that the Project was funded with Project funds. Previous to July 16, 1990 the assistance had been funded by OFDA. The audit firm of Price Waterhouse prepared the report dated October 11, 1991.

As a result of the military action in Panama on December 20, 1989 many Panamanian citizens lost their homes. On December 23, 1989, the United States Ambassador to Panama declared the situation a disaster. In response OFDA initiated an assessment to determine the humanitarian needs of the affected population.

In an agreement between the Department of Defense and A.I.D., OFDA was assigned responsibility to temporarily support those persons displaced by the incident. In order to provide temporary shelter for the displaced persons the U.S. Army Corps of Engineers hired a contractor to prepare two Panamanian-owned hangars, located at Albrook Airfield, for use as a displaced persons center.

In implementing this Project OFDA provided emergency funds to finance the cost of preparing the Albrook Center, purchasing food, medicines, and other essential supplies, and paying the salaries of personnel required to administratively support the Center. The Chamber, responsible for these emergency funds, provided administrative support for the Project's financial activities, such as processing purchase orders, making payments and keeping financial records. The

Panamanian Red Cross was responsible for administering Project operations at the Albrook Center. The audit covered \$1.73 million of Project funds provided to the Chamber during the period audited.

The objectives of the audit were to determine whether: (1) the Chamber's fund accountability statement for the period audited presents fairly, in all material respects, the financial results of the Project's activities in accordance with the terms of the agreement; (2) the internal control structures of the implementing organizations were adequate to manage the Project's activities; and (3) the implementing organizations complied with agreement terms and applicable laws and regulations. The scope of the audit included an examination of the implementing organizations' activities and transactions to the extent considered necessary to issue a report thereon for the period under audit.

In the auditor's opinion the Chamber's fund accountability statement presents fairly, in all material respects, the Project's receipts and expenditures for the period from July 16, 1990 to June 30, 1991, in accordance with the terms of the agreement.

In its report on the implementing organizations' internal control structures the auditors did not note any material weaknesses in the management of Project activities. Likewise in their report on compliance the auditors found that the implementing organizations complied, in all material respects, with agreement terms and applicable laws and regulations.

The audit report was discussed with officials of the Chamber and A.I.D. who concurred with the report's conclusions.

In the Other Pertinent Matters Section of their report Price Waterhouse noted certain issues that took place at the onset of the Project's implementation. These issues, which primarily concerned recipient eligibility and controls over the provision of food, were previously reported in RIG/A/T Audit Report Nos. 1-525-90-017 dated July 17, 1990; 1-525-91-14-N dated January 18, 1991; and 1-525-91-005 dated February 8, 1991.

This report does not contain any recommendations for inclusion in the Office of the Inspector General's audit recommendation follow-up system.

**AUDIT OF USAID/PANAMA'S FOOD AND SHELTER ASSISTANCE
PROVIDED TO DISPLACED PERSONS COMPONENT OF THE IMMEDIATE
RECOVERY PROJECT NO. 525-0302 MANAGED BY THE CHAMBER OF
COMMERCE, INDUSTRY AND AGRICULTURE OF PANAMA FOR THE PERIOD
FROM JULY 16, 1990 TO JUNE 30, 1991**

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Price Waterhouse



October 11, 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 financial audit of the food and shelter assistance provided to displaced persons in Panama (the Project), implemented by the Chamber of Commerce, Industry and Agriculture of Panama, Panamanian Red Cross, and USAID/Panama during the period from July 16, 1990 through June 30, 1991 under Project No. 525-0302 and its amendments funded under Public Law 101-302 between the Republic of Panama and the U.S. Agency for International Development (A.I.D.).

BACKGROUND

As result of the military action of December 20, 1989 in Panama, many citizens of the El Chorrillo area lost their homes. On December 23, 1989, the United States Ambassador to Panama declared a disaster, and OFDA initiated an assessment to determine the extend of humanitarian needs of the affected population.

In an agreement between the Department of Defense and A.I.D., the Office of Foreign Disaster Assistance (OFDA) of A.I.D. was assigned responsibility for the temporary support of these displaced persons. The U.S. Army Corps of Engineers employed a general contractor to clean-up two Panamanian-owned hangars, construct sanitary and kitchen facilities, and prepare the site for use as a displaced persons center. These hangar facilities are located at Albroom.

From January 1, 1990 until July 15, 1990, OFDA assumed the responsibility of financing the cost of readying the Albroom center, purchasing food, medicines and other essential supplies, and paying salaries of personnel required to support the administration of the center. The Chamber of Commerce, Industry and Agriculture of Panama provided administrative support for the Project activities,

Mr. Reginald Howard
October 11, 1991

such as processing purchase orders, making payments and keeping financial records. The Panamanian Red Cross was responsible for the administration of the Project at the Albrook Displaced Persons Center.

Beginning July 16, 1990, OFDA was no longer able to use funds for this activity; and, therefore, USAID/Panama decided to use funding from the initial \$4.875 million amendment to the Immediate Recovery Project to continue this assistance.

This project consisted of providing:

- a. Personnel required to support the administration of the Albrook Displaced Persons Center.
- b. Food, hygienic, educational and medical supplies needed by the population of the Albrook Displaced Persons Center.
- c. Material and labor for the construction of additional facilities as required at the Albrook Center.

AUDIT OBJECTIVES AND SCOPE

The general objective of this audit was to assess the adequacy of the financial management and administrative systems established to control the assistance.

The specific objectives of the audit were to determine whether:

1. The fund accountability statement for the food and shelter assistance provided to displaced persons in Panama for the period from July 16, 1990 through June 30, 1991 presents fairly, in all material respects, the financial results of Project activities in accordance with the terms of the agreement.
2. The internal control structure of the implementing institutions was adequate to manage Project activities.
3. The implementing institutions complied with the terms of the agreement and applicable laws and regulations.

The 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 as considered necessary.

Mr. Reginald Howard
October 11, 1991

The following major audit procedures were performed as considered necessary to meet the stated audit objectives.

Receipts

We confirmed directly with USAID/Panama the funds provided to the Chamber of Commerce, Industry and Agriculture of Panama under Grant Agreement No. 525-0302.

Disbursements

We examined a representative number of disbursements incurred by the Chamber of Commerce, Industry and Agriculture of Panama under the Project to verify that they were appropriately supported and recorded in the Project's accounting books maintained by the Chamber of Commerce, Industry and Agriculture of Panama.

Other Procedures

1. We reviewed the procedures utilized by USAID/Panama, the Chamber of Commerce, Industry and Agriculture of Panama and the Panamanian Red Cross for the management of Project activities.
2. We reviewed the Project's bank account reconciliation and confirmed its balance.
3. We conducted tests to verify that the use of funds provided was in compliance with terms of the agreement and applicable laws and regulations.

RESULTS OF AUDIT

Fund Accountability Statement

In our opinion, the fund accountability statement for the food and shelter assistance provided to displaced persons in Panama for the period from July 16, 1990 through June 30, 1991 presents fairly, in all material respects, the Project's receipts and expenditures for the period from July 16, 1990 to June 30, 1991, in accordance with the terms of the agreement.

Mr. Reginald Howard
October 11, 1991

Internal Control Structure

In planning and performing our audit of the fund accountability statement of the Project for the period from July 16, 1990 to June 30, 1991, we considered the implementing institutions' internal control structure with respect to Project activities in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not to provide assurance on the internal control structure.

We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses.

Compliance with the terms of the Agreement and Applicable Laws and Regulations

We tested transactions and records for the period from July 16, 1990 to June 30, 1991, which included receipts and expenditures, and evaluated on-site activities for compliance with the terms of the agreement and applicable laws and regulations. The results of our tests indicate that, with respect to the items tested, the implementing institutions complied, in all material respects, with the terms of the agreement and applicable laws and regulations.

With respect to items not tested, nothing came to our attention that caused us to believe that the implementing institutions had not complied with the terms of the agreement and applicable laws and regulations.

OTHER PERTINENT MATTERS

As described under this section of our report, given the existing conditions in Panama at the time the emergency help was provided by OFDA, it did not result practical to exercise all normal procedures followed under general A.I.D.'s program in setting up the Albrook Center. Thus, when USAID/Panama continued the program, certain inherent limitations which arose at the time the Center was set-up persisted. We considered all conditions surrounding the project in conducting our work, and in our opinion, given the circumstances, these conditions did not have a material financial impact on the project.

MANAGEMENT COMMENTS

The draft report was discussed with Chamber of Commerce, Industry and Agriculture of Panama and USAID/Panama's officials, who concurred with the report's conclusions.

Price Waterhouse

AUDIT OF USAID/PANAMA'S FOOD AND SHELTER ASSISTANCE
PROVIDED TO DISPLACED PERSONS COMPONENT OF THE IMMEDIATE
RECOVERY PROJECT NO. 525-0302 MANAGED BY THE CHAMBER OF
COMMERCE, INDUSTRY AND AGRICULTURE OF PANAMA FOR THE PERIOD
FROM JULY 16, 1990 TO JUNE 30, 1991

FUND ACCOUNTABILITY STATEMENT
FOR THE PERIOD FROM JULY 16, 1990 TO JUNE 30, 1991

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying fund accountability statement for the food and shelter assistance provided to displaced persons in Panama for the period from July 16, 1990 to June 30, 1991. The fund accountability statement is the responsibility of the managements of the Chamber of Commerce, Industry and Agriculture of Panama and other implementing institutions. Our responsibility is to express an opinion on this statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the U.S. Controller General's "Government Audit 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statement. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall fund accountability statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the fund accountability statement was prepared on the basis of cash receipts and disbursements and is not intended to be a presentation in conformity with generally accepted accounting principles.

In our opinion, the fund accountability statement referred to above presents fairly, in all material respects, the receipts and expenditures for the food and shelter assistance provided to displaced persons in Panama for the period from July 16, 1990 to June 30, 1991, on the basis of accounting described in Note 1 and in accordance with the terms of the respective Agreement.

This report is intended for the information of the Chamber of Commerce, Industry and Agriculture of Panama and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

Price Waterhouse

July 18, 1991

**AUDIT OF USAID/PANAMA'S FOOD AND SHELTER ASSISTANCE
PROVIDED TO DISPLACED PERSONS COMPONENT OF THE IMMEDIATE
RECOVERY PROJECT NO. 525-0302 MANAGED BY THE CHAMBER OF
COMMERCE, INDUSTRY AND AGRICULTURE OF PANAMA FOR THE PERIOD
FROM JULY 16, 1990 TO JUNE 30, 1991**

**FUND ACCOUNTABILITY STATEMENT
FOR THE PERIOD FROM JULY 16, 1990 TO JUNE 30, 1991**

Expressed in U.S. Dollars (Note 1)

	<u>Budget</u>	<u>Receipts and Expenditures</u>	<u>Balance (Over) Under Budget</u>	<u>Questioned Costs</u>
<u>Receipts</u>				
Grant	\$1,882,820	\$1,727,970	\$154,850	
Total receipts	<u>\$1,882,820</u>	<u>\$1,727,970</u>	<u>\$154,850</u>	
<u>Expenditures</u>				
Food, medicines, etc.	1,550,000	1,442,503	\$107,497	
Administrative support	220,000	200,562	19,438	
Contingencies	<u>112,820</u>	<u>80,981</u>	<u>31,839</u>	
Total disburse- ments	<u>\$1,882,820</u>	<u>\$1,724,046</u>	<u>\$158,774</u>	
Excess of re- ceipts over expenditures (Note 3)		<u>\$ 3,924</u>		

AUDIT OF USAID/PANAMA'S FOOD AND SHELTER ASSISTANCE
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FROM JULY 16, 1990 TO JUNE 30, 1991

NOTES TO THE FUND ACCOUNTABILITY STATEMENT
FOR THE PERIOD FROM JULY 16, 1990 TO JUNE 30, 1991

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

The significant accounting policies adopted by the Chamber of Commerce Industry and Agriculture of Panama to manage the Project are summarized as follows:

Basis of Accounting:

The cash basis of accounting is used in recording the receipts and expenditures of the Project.

The records of the Project are kept in United States dollars.

NOTE 2 - HISTORY AND OPERATIONS OF THE PROJECT

As result of the military action of December 20, 1989 in Panama, many citizens of the El Chorrillo area lost their homes. On December 23, 1989, the United States Ambassador to Panama declared a disaster, and the Office of Foreign Disaster Assistance (OFDA) of the U.S. Agency International Development (A.I.D.) initiated an assessment to determine the extend of humanitarian needs of the affected population.

In an agreement between the Department of Defense and A.I.D., the OFDA was assigned responsibility for the temporary support of these displaced persons. The U.S. Army Corps of Engineers employed a general contractor to clean-up two Panamanian-owned hangars, construct sanitary and kitchen facilities, and prepare the site for use as a displaced persons center. These hangar facilities are located at Albrook.

From January 1, 1990 until July 15, 1990, OFDA assumed the responsibility of financing the cost of readying the Albrook center, purchasing food, medicines and other essential supplies, and paying salaries of personnel required to support the administration of the center. The Chamber of Commerce, Industry and Agriculture of Panama provided administrative support for the Project activities, such as processing purchase orders, making payments and keeping financial records. The Panamanian Red Cross was responsible for

the administration of the Project at the Albrook Displaced Persons Center.

Beginning July 16, 1990, OFDA was no longer able to use funds for this activity; and, therefore, USAID/Panama decided to use funding from the initial \$4.875 million amendment to the Immediate Recovery Project to continue this assistance.

NOTE 3 - CONTINUATION OF PROGRAM

On June 28, 1991, A.I.D.'s Regional Grants Officer pursuant to the authority contained in the Foreign Assistance Act of 1961, as amended, extended program objectives through August 31, 1991.

AUDIT OF USAID/PANAMA'S FOOD AND SHELTER ASSISTANCE
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COMMERCE, INDUSTRY AND AGRICULTURE OF PANAMA FOR THE PERIOD
FROM JULY 16, 1990 TO JUNE 30, 1991

INTERNAL CONTROL STRUCTURE

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying fund accountability statement for the food and shelter assistance provided to displaced persons in Panama for the period from July 16, 1990 to June 30, 1991 and have issued our report thereon dated July 18, 1991.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial audits contained in "Government Auditing Standards" (1988 Revision) issued by the Comptroller General of the United States. 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 food and shelter assistance provided to displaced persons in Panama for the period from July 16, 1990 to June 30, 1991, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the fund accountability statement and not to provide assurance on the internal control structure.

The managements of the implementing institutions are responsible for establishing and maintaining an internal control structure for the Project. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that the 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 in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

- Accounting process
- Budgetary process
- Payroll procedures
- Receipt and disbursement systems

For all of the control 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.

This report is intended for the information of the Chamber of Commerce, Industry and Agriculture of Panama and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

Price Waterhouse

July 18, 1991.

AUDIT OF USAID/PANAMA'S FOOD AND SHELTER ASSISTANCE
PROVIDED TO DISPLACED PERSONS COMPONENT OF THE IMMEDIATE
RECOVERY PROJECT NO. 525-0302 MANAGED BY THE CHAMBER OF
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FROM JULY 16, 1990 TO JUNE 30, 1991

COMPLIANCE WITH TERMS OF THE AGREEMENT
AND APPLICABLE LAWS AND REGULATIONS

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying fund accountability statement for the food and shelter assistance provided to displaced persons in Panama for the period from July 16, 1990 to June 30, 1991 and have issued our report thereon dated July 18, 1991.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial audits contained in "Government Auditing Standards" (1988 Revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statement is free of material misstatement.

Compliance with laws, regulations, contracts, grants, and binding policies and procedures applicable to the implementing institutions is the responsibility of the implementing institutions' management. As part of our audit, we performed tests of the implementing institutions compliance with certain provisions of laws, regulations, contracts, grants, and binding policies and procedures. However, it should be noted that we performed those tests of compliance as part of obtaining reasonable assurance about whether the fund accountability statement is free of material misstatement; 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 implementing institutions complied, in all material respects, with the provisions referred to in the third paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the implementing institutions had not complied, in all material respects, with those provisions.

This report is intended for the information of the Chamber of Commerce, Industry and Agriculture of Panama and the U.S. Agency for International Development. This restriction is not intended to limit the distribution of this report which, upon acceptance by the Office of the Inspector General, is a matter of public record.

Price Waterhouse

July 18, 1991

AUDIT OF USAID/PANAMA'S FOOD AND SHELTER ASSISTANCE
PROVIDED TO DISPLACED PERSONS COMPONENT OF THE IMMEDIATE
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OTHER PERTINENT MATTERS

General Background

Beginning July 16, 1990, when OFDA was no longer able to use funds for the activity of providing food and shelter for displaced people at Albrook, USAID/Panama decided to use funding from the initial \$4,875,000 amendment to the Immediate Recovery Project to continue this assistance.

As this USAID/Panama program was a continuation of the program initiated by OFDA, the new program inherited the general conditions surrounding the program, which have been explained under the "Other Pertinent Matters" Section of our report on the Audit of the Food and Shelter Assistance provided to displaced persons in Panama under Project No. 525-0000-G-0243-00 as of July 15, 1990; thus, certain inherent limitations which arose at the time the Albrook Center was set-up persisted.

The main problems faced by OFDA in setting up the Albrook Center, and logistics for it, which had a continuing effect on the USAID/Panama program were the following:

- 1.- The beneficiaries of the Project were not clearly defined at the outset. When the Panamanian Red Cross took control of the Albrook Center, refugees already had identification cards provided to them by the Southern Command.
- 2.- Although the creation of an official list of beneficiaries for the Housing Component of the Immediate Recovery Project was to be prepared by the Ministry of Housing (MIVI), it was not available when the Albrook Center started operations, nor was the list prepared by the MIVI geared toward identifying all possible refugees, but rather just the heads of families, who were to represent their families in securing a housing solution.
- 3.- Because economic sanctions against the Noriega Regime during nearly two years prior to the military action had weakened the local economy and forced many businesses to curtail their operations, a situation which was further aggravated by the ensuing looting and pillage which occurred from December 20 through December 24, 1989, finding suitable suppliers for goods and services whom were able to deliver within the time frame and quantities needed was extremely difficult.

CERTAIN EXCEPTIONS WHICH WERE DISCLOSED
DURING THE COURSE OF THE PROJECT

Being a continuation of a previous program, certain exceptions which arose at the outset of the initial program remained in effect throughout the life of the program. Following is a summary of the same:

1. There is no evidence that at the beginning of the Project the condition of being a displaced person for admittance to the Albrook Center was verified.

It was not until January 19, 1990 that the Department of Defense actually turned over management of the Albrook Displaced Persons Center to OFDA. Thus, when the Panamanian Red Cross officially took charge of the Center on behalf of OFDA, persons, which were brought into the Center by the U.S. Army, already had identification cards issued by the Department of Defense.

2. There is no evidence of written approval by USAID/Panama (as there was none from OFDA) for providing support to shelters other than Albrook. Only the Albrook Center is formally covered under the food and shelter operations established by the Grant Agreement. Other temporary shelter locations which received food assistance under the Project were located at the Fatima Catholic Church, MIVI facilities, Republic of Chile School, Republic of El Salvador School, Republic of Venezuela School, the Santa Ana Community Center, Pension "G" and Clinica Mastelari (persons lodged in the latter two were originally in the Republic of Chile and Republic of Venezuela Schools).

Ms. Francis Palma, Mr. Alejandro James' assistant, informed us it was OFDA's understanding that the intention of the Grant was to provide food and shelter assistance to displaced persons from El Chorrillo area, and in that sense it was not relevant where that assistance was provided.

3. Food orders were placed by implementing institutions based on global headcount without giving consideration to minor children whose food intake should have been lower than that of an adult.

According to Panamanian Red Cross officers, food orders were placed based on their global headcount. These food orders were subsequently adjusted based on experience gained on no shows for meals. Meals were ordered without consideration to minor children, as full food servings were given to everyone regardless of age.

4. The implementing institutions did not obtain written contracts from the caterers. Procedures were not established to control delivered by the caterers to the shelters.

According to Mr. Alejandro James, no written contracts were executed with caterers in order to have flexibility in terminating caterers who provided unsatisfactory services. Food was delivered in bulk to avoid costs of preparing individual servings. These bulk deliveries were not agreed to food orders.

APPENDIX

REPORT DISTRIBUTION

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