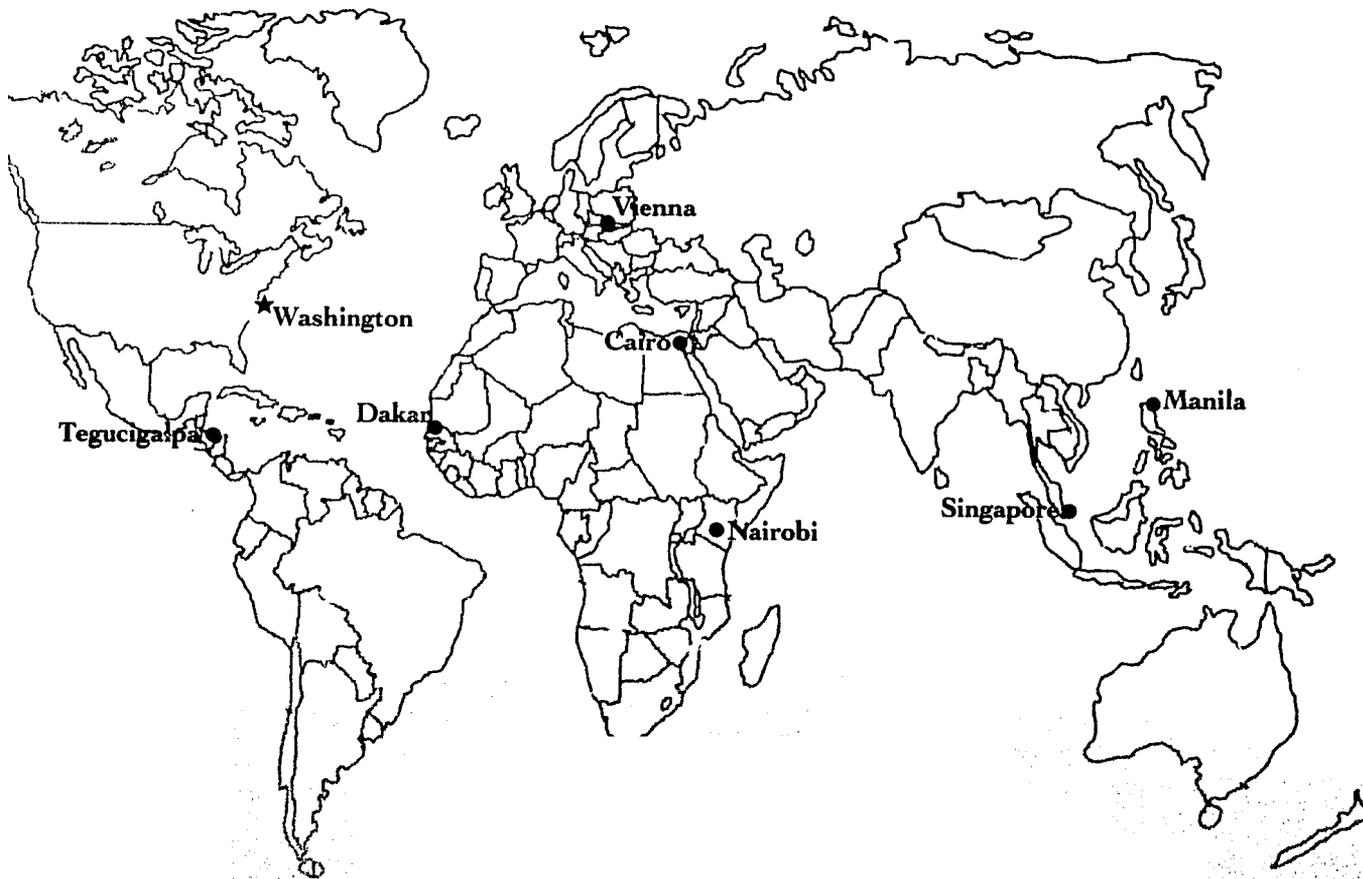


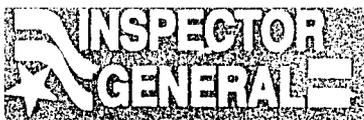
Financial Audits

AUDIT OF
 LOUIS BERGER INTERNATIONAL, INC.
 USAID/Somalia Contract No. 649-0108-00001
 September 1, 1982 to February 28, 1990

Report No. 0-000-92-03 -N
February 12, 1992



"CONTRACTOR INFORMATION CONTAINED IN THIS REPORT MAY BE PRIVILEGED. THE RESTRICTIONS OF 18 USC 1905 SHOULD BE CONSIDERED BEFORE ANY INFORMATION IS RELEASED TO THE PUBLIC."



Agency for International Development

Washington, D.C. 20523

February 12, 1992

MEMORANDUM FOR USAID/Somalia, Frederick Machmer, Director

FROM: IG/A/FA, Richard A. Barth, Acting Director

SUBJECT: Audit of Louis Berger International, Inc.
(Somalia) USAID Contract No. 649-0108-00001 for the
Period September 1, 1982 to February 28, 1990

The enclosed independent financial audit report was prepared by Deloitte & Touche, Certified Public Accountants, on Louis Berger International, Inc.'s Contract No. 649-0108-00001 for the period September 1, 1982 to February 28, 1990.

Louis Berger International, Inc. (LBI) provides engineering, economic and planning services worldwide, primarily on behalf of governmental entities. LBI signed the contract with USAID/Somalia and the National Range Agency of the Government of Somalia in December 1981 for an amount of \$7,845,888, as amended. The objective of the contract was to provide technical assistance and other technical services for the Central Rangeland Development Project, a multidonor financed project.

The audit was initiated at the Mission's request. The objectives were to determine whether: the Statement of Contract Expenditures presented fairly the direct cost expenditures from September 1, 1982 to completion on February 28, 1990; internal controls were adequate; and there was compliance with laws, regulations, and contract terms. The scope of the audit included an examination of LBI's activities and transactions to the extent considered necessary to issue a report thereon for the period under audit.

Deloitte and Touche was unable to determine whether LBI maintained adequate accounting records and sufficient documentation to support the allowability of various expenditures, and they were unable to apply other auditing procedures to satisfy themselves as to the allowability of these expenditures. Accordingly, they were unable to express an opinion on the Statement of Contract Expenditures. In addition, the audit disclosed questioned costs amounting to \$158,316 as shown by the schedule on page 13, and noted certain compliance conditions that required reporting to management.

The questioned items comprise \$158,316 of unsupported costs. Unsupported costs are costs not properly supported by LBI because there was inadequate documentation to permit a determination of allowability, or documentation could not be located by LBI.

Deloitte & Touche reported three material instances of noncompliance: (1) documentation of local currency expenditures was unavailable for audit; (2) documentation was unavailable to support approval of personnel charged to the contract; and (3) documentation to support payroll time charges was unavailable for audit. No weaknesses in internal controls were reported. In regard to the other instance of noncompliance, Deloitte & Touche found that documentation was unavailable to support one expenditure for transportation.

Deloitte & Touche discussed the findings with LBI officials and gave due consideration to their oral and written comments. LBI verbally concurred with the factual accuracy of the findings.

The Deloitte & Touche report contains four recommendations pertaining to questioned costs and to improve compliance. We have summarized these for inclusion in the Office of the Inspector General's audit recommendation follow-up system.

Recommendation No. 1

We recommend that USAID/Somalia resolve the unsupported contract costs of Louis Berger International, Inc. totaling \$158,316.

Recommendation No. 2

We recommend that USAID/Somalia require Louis Berger International, Inc. to improve compliance by maintaining adequate documentation in support of local currency expenditures, authorization of personnel charged to contracts, and payroll time charges.

Within 30 days, please provide this office with the status of actions planned or taken to resolve and close the recommendations.

LOUIS BERGER INTERNATIONAL, INC.

REPORT ON AUDIT OF
USAID CONTRACT NUMBER 649-0108-00001

FOR THE PERIOD FROM SEPTEMBER 1, 1982
TO COMPLETION ON FEBRUARY 28, 1990

LOUIS BERGER INTERNATIONAL, INC.

REPORT ON AUDIT OF
USAID CONTRACT NUMBER 649-0108-00001

FOR THE PERIOD FROM SEPTEMBER 1, 1982
TO COMPLETION ON FEBRUARY 28, 1990

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August 16, 1991

Mr. William Spat
IG/A/FA SA-16 (RPE)
Room 514
Washington, D.C. 20523-1604

Dear Mr. Spat:

This report presents the results of our audit of Louis Berger International, Inc. (LBI), United States Agency for International Development contract number 649-0108-00001, for the period from September 1, 1982 to completion on February 28, 1990, (the Contract).

BACKGROUND

Louis Berger International, Inc. of East Orange, New Jersey provides engineering, economic and planning services worldwide, primarily on behalf of governmental entities.

LBI signed the Contract with USAID/Somalia and the National Range Agency of the Government of Somalia in December, 1981 for an amount of \$7,845,888, as amended. The objective of the contract was to provide assistance and other technical services for the Central Rangeland Development Project, a multidonor financed project.

AUDIT OBJECTIVE AND SCOPE

The objective was to perform a cost and compliance audit of the Contract administered by LBI.

We were to perform our work in accordance with Generally Accepted Auditing Standards and the Comptroller General's "Government Auditing Standards" and, accordingly, include such tests of the accounting records, internal control structure and such other auditing procedures as we considered necessary in the circumstances to determine whether:

1. The Statement of Contract Expenditures presents fairly the direct cost expenditures from September 1, 1982 to completion on February 28, 1990, according to the terms of the contract, identifying unsupported costs or those not considered appropriately allocable or allowable under the Contract.
2. LBI's internal control structure was sufficient to capture data under the Contract and was adequate for the Contract's purposes.
3. LBI complied with the terms of the Contract and applicable laws and regulations.

Mr. William Spat
August 16, 1991

The audit was limited to direct U.S. dollar costs only. While the requested audit was to address only U.S. dollar costs, we were requested to audit transfers/conversions into local currency and the rate of exchange used. Audit procedures conducted during our work in order to meet the audit objectives included the testing of a sample of transactions incorporating the following:

Salaries

Examining selected employees' timesheets to determine the propriety of amounts charged to the Contract.

Allowances

Analyzing selected allowances charged to the Contract to verify employees' eligibility to receive the allowances and determine whether the allowances were in accordance with applicable laws and regulations.

Other Direct Costs

Examining supporting documentation for selected expenses to determine allowability of expenditures and compliance with the terms of the Contract, applicable laws and regulations.

Internal Control Review

Studying and evaluating LBI's internal control structure relative to the Contract in order to assess control risks and as a basis for our auditing procedures.

RESULTS OF THE AUDIT

Statement of Contract Expenditures

Our audit disclosed questioned costs amounting to \$158,316 which were unsupported. Based on the nature and extent of these questioned costs, we were unable to determine whether LBI maintained adequate controls, accounting records and sufficient evidential documents supporting the allowability of direct costs charged to the Contract.

Mr. William Spat
August 16, 1991

Compliance with the Terms of the Contract and Applicable Laws and Regulations

As part of our audit, we performed tests of LBI's compliance with certain provisions of the Contract and laws, regulations, grants, and binding policies and procedures. We performed those tests of compliance in conjunction with our procedures to obtain reasonable assurance about whether the Statement of Contract Expenditures is free of material misstatement; our objective was not to provide an opinion on compliance with such provisions.

Our tests of compliance disclosed the following instances of non-compliance, the first three of which are considered to be material:

1. Documentation of local currency expenditures was unavailable for audit.
2. USAID approval of personnel charged to the contract was unavailable for audit.
3. Time reports were unavailable for audit.
4. Documentation supporting one expenditure was unavailable for audit.

The results of our tests of compliance indicate that with respect to the items tested, LBI had not complied, in all material respects, with the provisions of the contract and laws, regulations, grants, and binding policies and procedures. With respect to the items not tested, the extent of non-compliance noted in our testing indicates that there is more than a relatively low risk that LBI may have violated the terms of the contract or applicable laws and regulations.

Internal Control Structure

We studied and evaluated LBI's internal control structure relative to the Contract in order to assess the control risks and in order to determine our auditing procedures for the purpose of expressing an opinion on the Statement of Contract Expenditures of LBI, and not to provide assurance on LBI's internal control structure taken as a whole.

Mr. William Spat
August 16, 1991

We noted no matters that we consider to be reportable conditions under Generally Accepted Auditing Standards and the United States Comptroller General's Government Auditing Standards.

Management Comments

The findings included in this report have been presented to management, and management has verbally concurred with the factual accuracy of these findings.



William E. Kuntz, Partner
Deloitte & Touche



LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00001

STATEMENT OF CONTRACT EXPENDITURES

INDEPENDENT AUDITORS' REPORT

We were engaged to audit the accompanying Statement of Contract Expenditures of Louis Berger International, Inc. (LBI), USAID contract number 649-0108-00001, for the period from September 1, 1982 to completion on February 28, 1990. The Statement of Contract Expenditures is the responsibility of LBI's management.

As described in the accompanying Schedules of Findings and Questioned Costs, the Statement of Contract Expenditures includes expenditures of \$158,316 considered questioned costs, which are unsupported costs. USAID will make a final determination as to whether the questioned costs are allowable under the terms of the contract.

Based on the nature and extent of the above questioned costs, we were unable to determine whether LBI maintained adequate control, accounting records and sufficient documentation to support the allowability of various expenditures charged to the contract during the period described above and were unable to apply other auditing procedures to satisfy ourselves as to the allowability of these expenditures. Accordingly, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the Statement of Contract Expenditures.

This report is intended solely for the use of the U.S. Agency for International Development and LBI. 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.

August 16, 1991

LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00010

STATEMENT OF CONTRACT EXPENDITURES

FOR THE PERIOD FROM SEPTEMBER 1, 1982 TO COMPLETION ON FEBRUARY 28, 1990

<u>Expenditures</u>	<u>Budget</u>	<u>Total Billed</u>	<u>Inception to August 31, 1982 (Unaudited)</u>	<u>September 1, 1982 to February 28, 1990</u>
Salaries and wages	\$5,711,256	\$5,617,795	\$445,417	\$5,172,378
Defense Base Insurance	48,911	29,737	0	29,737
International Travel	457,159	424,309	29,215	395,094
Allowances	479,605	445,719	61,456	384,263
Furniture & Equipment	92,313	82,024	4,169	77,855
Storage & Transportation	385,233	351,684	45,000	306,684
Office Operation & Reports	138,557	71,245	6,529	64,716
Imported Items	20,000	9,625	0	9,625
Escalation & Contingencies	38,640	0	5,044	(5,044)
Fixed Fee	<u>473,714</u>	<u>473,714</u>	<u>32,000</u>	<u>441,714</u>
Total expenditures	<u>\$7,845,388</u>	<u>\$7,505,852</u>	<u>\$628,830</u>	<u>\$6,877,022</u>

See accompanying independent auditors' report and note to the Statement of Contract Expenditures.

LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00001

NOTE TO THE STATEMENT OF CONTRACT EXPENDITURES

Nature of Operations and Summary of Significant Accounting Policies

- a) Louis Berger International, Inc. (LBI) provides engineering, economic and planning services worldwide, primarily on behalf of governmental entities.

The objective of the subject contract was to provide assistance and other technical services for the Central Rangeland Development Project, a multidonor financial project.

- b) Expenditures are related to the disbursing of funds provided by USAID to accomplish the objectives of the project discussed above. Expenditures are recognized as incurred, in accordance with generally accepted accounting principles.
- c) Included in total expenditures of \$6,877,022 from September 1, 1982 to February 28, 1990 are approximately \$550,000 of local currency expenditures.



LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00001

COMPLIANCE WITH THE TERMS OF THE CONTRACT AND APPLICABLE
LAWS AND REGULATIONS

Independent Auditors' Report

We were engaged to audit the Statement of Contract Expenditures of Louis Berger International, Inc. (LBI), USAID contract number 649-0108-00001, for the period from September 1, 1982 to completion on February 28, 1990 and have issued our report thereon dated August 16, 1991, on which we disclaimed an opinion due to limitations in the scope of our work.

Compliance with the terms of the contract and the laws, regulations, grants, and binding policies and procedures applicable to LBI is the responsibility of LBI's management. As part of our audit, we performed tests of LBI's compliance with certain provisions of the contract and laws, regulations, grants and binding policies and procedures. However, it should be noted that we performed those tests of compliance as part of our procedures designed to obtain reasonable assurance about whether the financial statement is free of material misstatement; our objective was not to provide an opinion on compliance with such provisions.

Material instances of non-compliance are violations of the contract, laws, regulations, grants, or binding policies and procedures that cause us to conclude that the aggregation of misstatements resulting from these violations is material to the Statement of Contract Expenditures. The results of our tests of compliance disclosed the material instances of non-compliance described as findings 1, 2, and 3 in the accompanying Schedule of Findings.

We considered these material instances of non-compliance in preparing our report on LBI's Statement of Contract Expenditures.

Our testing of transactions and records selected disclosed instances of non-compliance with the terms of the contract and applicable laws and regulations. All instances of non-compliance that we found are identified in the accompanying Schedule of Findings. All questioned costs relating to these findings are summarized in the accompanying Schedule of Questioned Costs.

The results of our tests of compliance indicate that with respect to the items tested LBI had not complied, in all material respects, with the provisions referred to in the second paragraph of this report. With respect to the items not tested, the extent of non-compliance noted in our testing indicates that there is more than a relatively low risk that LBI may have violated the terms of the contract or applicable laws and regulations.

This report is intended solely for the use of the U.S. Agency for International Development and LBI. 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.

A handwritten signature in cursive script, reading "Alberto F. Touche". The signature is written in black ink and is positioned centrally below the text of the report.

August 16, 1991

LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00001

SCHEDULE OF FINDINGS

MATERIAL FINDINGS

1. Documentation of Local Currency Expenditures was Unavailable for Audit

CONDITION:

Supporting documentation was not available in East Orange, New Jersey for cash vouchers submitted from the project team leader for expenses paid in the field; this support is maintained at the LBI field office. Aside from the cash sheets examined, we were not furnished documentation for the following expenses:

<u>EXPENSE ACCOUNT</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>LBI CHECK DATE</u>
. 551.300	Postage and freight	\$ 5,000	N/A
. 522.100	Per diem allowance	5,200	11/83
. 551.300	Postage and freight	1,414	2/83
. 542.500	Short-term consultants	1,400	6/84
. 531.700	Office supplies	118	1/86
. 521.100	Transportation	15,509	12/87
. 531.100	Copy machine supplies	553	1/88
. 531.100	Copy machine supplies	859	2/88
. 521.100	Transportation	25,359	7/87
. 502.100	Direct labor - local	<u>2,086</u>	10/87
	Total	<u>\$57,498</u>	

CRITERIA:

The contract requires supporting documentation (invoices, time reports) for all expenses to be available for examination.

CAUSE:

LBI's procedures over the retention and filing of local currency supporting documentation do not require such documentation to be forwarded to East Orange, New Jersey.

EFFECT:

Failure to provide supporting documentation prohibits auditing procedures.

RECOMMENDATION:

LBI's operating procedures should require that all local expenditure supporting documentation be shipped to East Orange, New Jersey at the completion of a contract.

LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00001

SCHEDULE OF FINDINGS

(Continued)

2. USAID Approval of Personnel Charged to the Contract was Unavailable for Audit

CONDITION:

Documentation of approvals by USAID of changes in project personnel is not maintained in the U.S. Approvals for 41 direct labor selections totalling approximately \$97,000 could not be located. Included in these 41 items are 12 selections, totalling \$30,409, for which time reports also could not be located, as described at Finding No. 3 in this Schedule of Findings.

CRITERIA:

Article 4 section 2 of the contract states that all proposed personnel will be nominated to the contracting agency for approval, such nomination to include work history and resumes.

CAUSE:

We have been informed that the team leader submits this information to regional USAID offices for approval and maintains the approval in local files.

EFFECT:

Such approvals were not available for inspection in East Orange, New Jersey.

RECOMMENDATION:

LBI's operating procedures should require that documentation of approvals be maintained in East Orange, New Jersey to evidence contract compliance.

LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-0000:

SCHEDULE OF FINDINGS

(Continued)

3. Time Reports were Unavailable for Audit

CONDITION:

Time reports for 12 payroll selections could not be located as follows:

<u>NAMES</u>	<u>PAYROLL/GL DATE</u>	<u>AMOUNT</u>
. Wilkes	1/82	\$ 3,000
. Naylor	7/82	700
. Naylor	7/82	3,076
. Herlockers	11/82	3,000
. Apeyitos	2/83	2,333
. Kazmi	5/83	3,000
. Wilkes	11/83	833
. PC504-0331 (local)	4/84	3,651
. Apeyitos	10/83	2,359
. Naylor	9/83	3,371
. PC243-1031 (local)	11/87	2,086
. Buchta	2/84	<u>3,000</u>
Total		<u>\$30,409</u>

The first five selections are from periods where payroll records have been destroyed as they are no longer required for IRS purposes.

CRITERIA:

The contract requires supporting documentation (invoices, time reports) for all expenses to be available for examination.

CAUSE:

Inadequate controls over the retention and filing of accounting documentation.

EFFECT:

Absence of these documents prohibits the testing of expenses for allowability and support.

RECOMMENDATION:

LBI's operating procedures shou'd require that all supporting documentation be maintained until USAID has provided audit clearance for the project. Microfilm storage may enable LBI to maintain these records efficiently.

LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00001

SCHEDULE OF FINDINGS

(Continued)

OTHER FINDINGS

4. Documentation Supporting One Expenditure was Unavailable for Audit

CONDITION:

No supporting documentation was available for the following selection:

<u>DESCRIPTION</u>	<u>GL DATE</u>	<u>AMOUNT</u>
. Transportation	3/89	3,817

CRITERIA:

Support for amounts billed to USAID should be maintained by the contractor to justify the appropriateness of the amount billed.

CAUSE:

Inadequate controls over the retention and filing of accounting documentation.

EFFECT:

Failure to provide the needed support prohibits testing the allowability of an expense.

RECOMMENDATION:

LBI's operating procedures should require that all support be maintained for expenditures invoiced to USAID as required in the contract.

LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-0001

COMPLIANCE WITH THE TERMS OF THE CONTRACT AND APPLICABLE

LAWS AND REGULATIONS

SCHEDULE OF QUESTIONED COSTS

FOR THE PERIOD FROM SEPTEMBER 1, 1982 TO COMPLETION ON FEBRUARY 28, 1990

According to A.I.D. applicable regulations, costs charged to a project must meet the following general criteria:

- a) Be reasonable for the performance of the project. A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the same circumstances.
- b) Be allocable to the project. A cost is allocable in accordance with the relative benefits received.
- c) Conform to any limitations or exclusions set forth in the agreement in which the project is based.
- d) Be adequately documented.

Ineligible costs are all those costs unallocable and or unallowable in accordance with the terms of the contract, applicable laws and regulations. Unsupported costs are costs not properly supported by the recipient, in excess of the budgeted amount per line item including allowable variances, and costs considered unreasonable under the circumstances.

No costs were questioned because they were not in compliance with the contract, applicable laws, or regulations. The following costs were questioned because they were not adequately supported:

<u>Budget Category</u>	<u>Unsupported Costs</u>
Salaries and wages	\$100,487
Allowances	5,200
International travel	51,099
Office operations & support	<u>1,530</u>
Total questioned costs	<u>\$158,316</u>

These costs were previously described in the Schedule of Findings.



LOUIS BERGER INTERNATIONAL, INC.

USAID CONTRACT NUMBER 649-0108-00001

INTERNAL CONTROLS

Independent Auditors' Report

We were engaged to audit the Statement of Contract Expenditures of Louis Berger International, Inc. (LBI), USAID contract number 649-0108-00001, for the period from September 1, 1982 to completion on February 28, 1990, and have issued our report thereon dated August 16, 1991.

We conducted our audit in accordance with generally accepted auditing standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

In planning and performing our audit of Louis Berger International, Inc. we considered its internal control structure as a basis for our auditing procedures for the purpose of attempting to express our opinion on the Statement of Contract Expenditures of LBI and not to provide assurance on the internal control structure.

The management of LBI is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs or 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 financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures 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 of LBI applicable to the Contract in the following categories:

- . Accounting processes
- . Payroll procedures
- . Allowance and differential procedures
- . Travel and transport procedures
- . Procurement system

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.

We noted no matters which we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize and report financial data consistent with the assertions of management in the Statement of Contract Expenditures.

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 financial statements 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 the internal control structure would not necessarily disclose all matters in the internal control structure 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.

This report is intended solely for the use of LBI 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.



August 16, 1991

APPENDIX I

<u>Report Distribution</u>	<u>No. of Copies</u>
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