

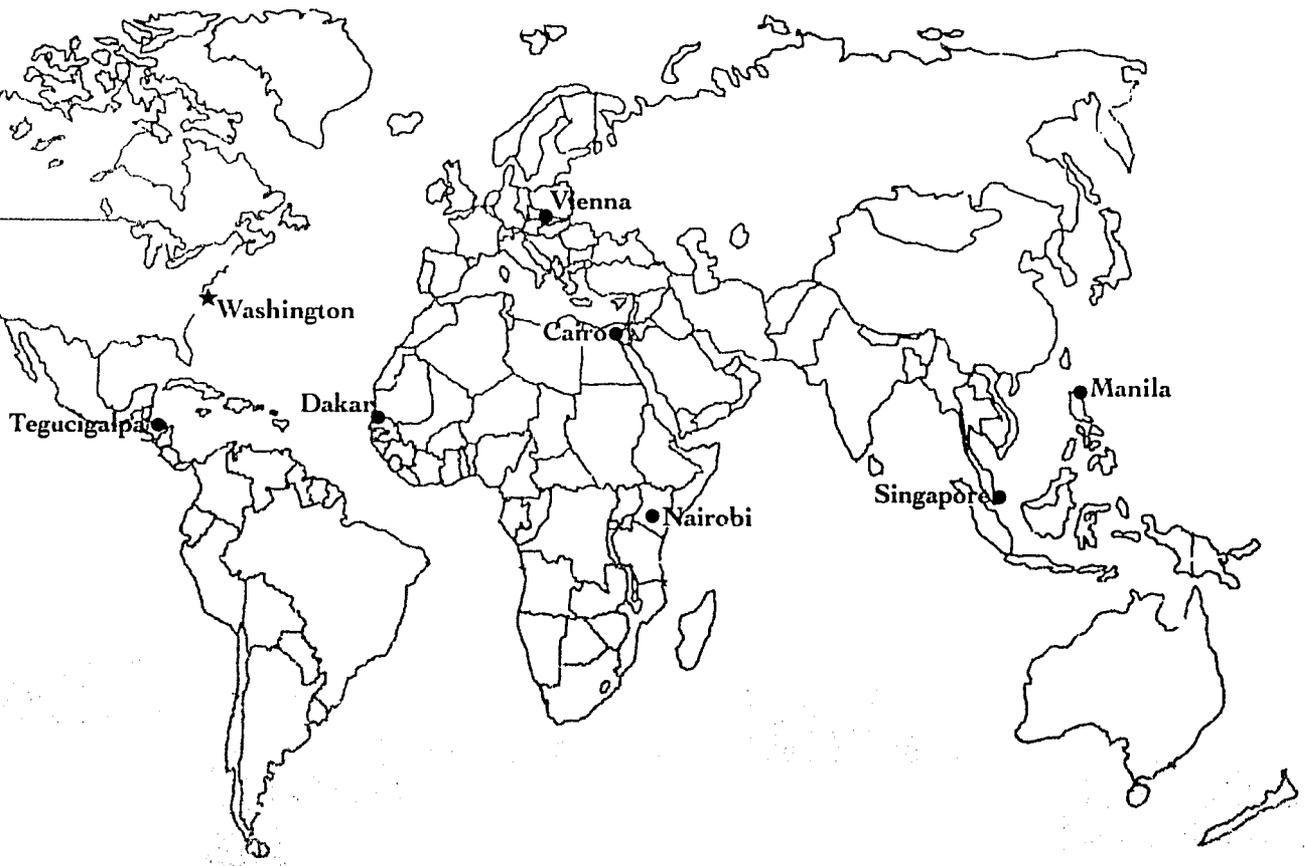
Programs and Systems Audits

AUDIT OF THE
QUALITY OF MACS DATA
AT
USAID/GUATEMALA

Report No. 9-520-94-005

May 23, 1994

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INSPECTOR
GENERAL

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



U.S. AGENCY FOR
INTERNATIONAL
DEVELOPMENT

May 23, 1994

MEMORANDUM FOR DIRECTOR USAID/Guatemala, William Stacey Rhodes

FROM:

IG/A/PSA, Toby L. Jarman

SUBJECT:

Audit of the Quality of MACS Data at USAID/Guatemala
(Audit Report No. 9-520-94-005)

This memorandum is our report of the audit of the quality of Mission Accounting and Control System (MACS) data at USAID/Guatemala. We considered your comments on the draft report and have included them as an appendix to this report (see Appendix II). Based on your comments and aggressive corrective actions taken during the audit, we consider all three Recommendations closed upon the issuance of this report.

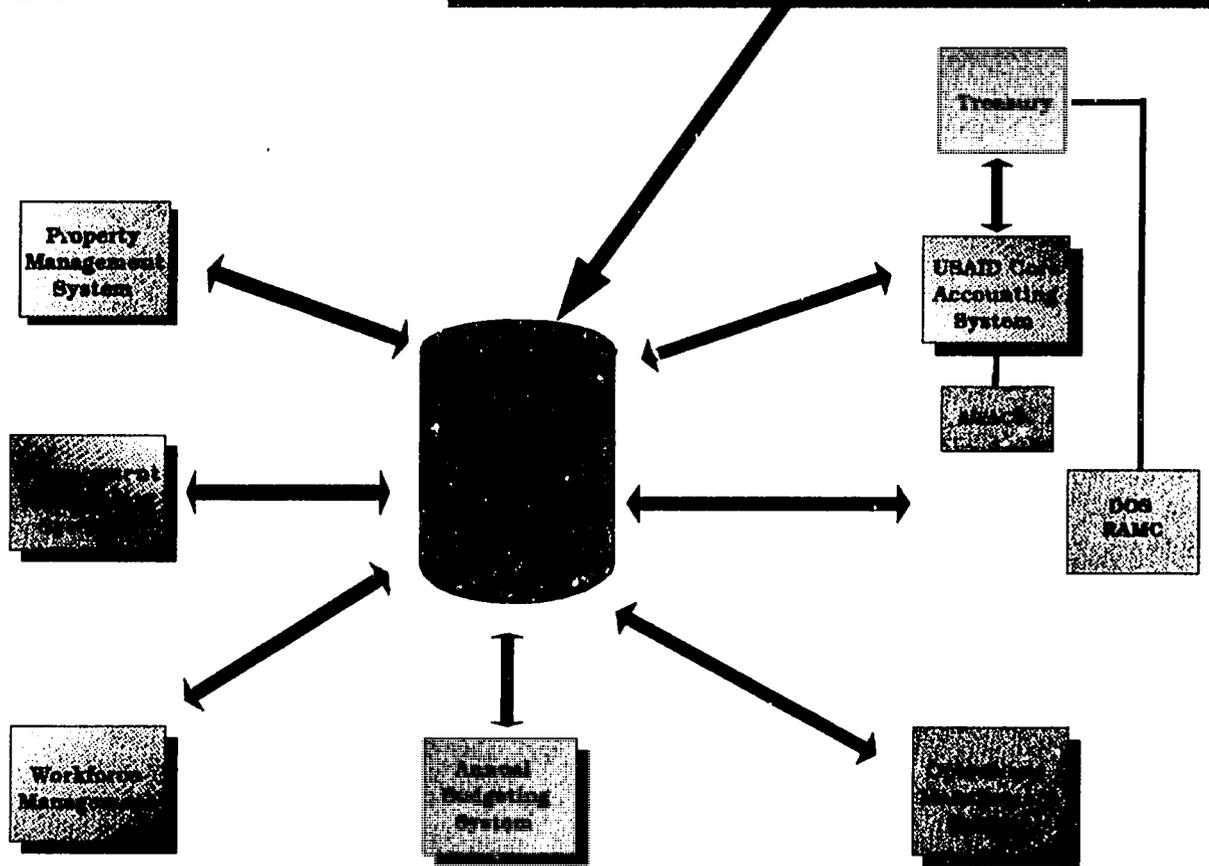
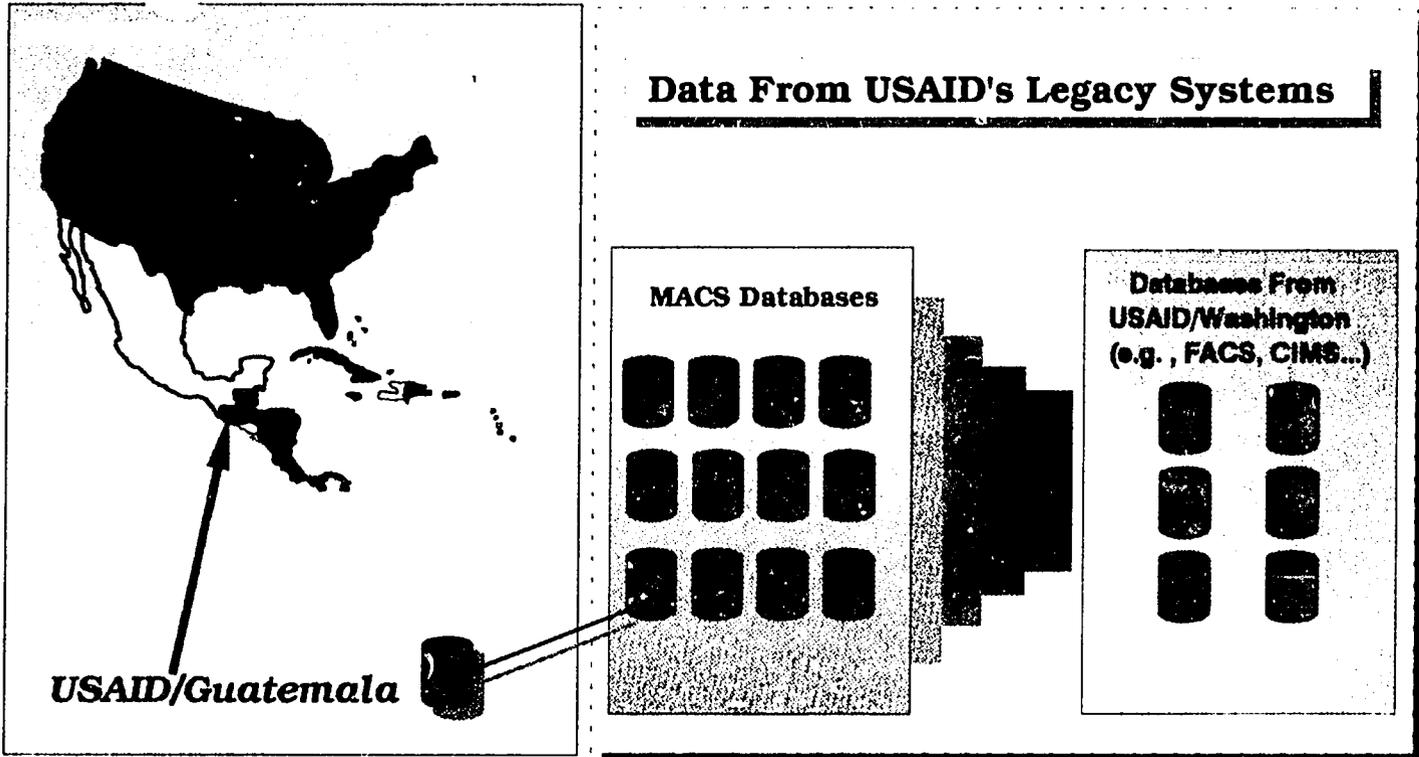
I appreciate the cooperation and courtesy extended to my staff during the audit.

Introduction

Realizing that USAID must operate with increasingly scarce funds, the Agency is undertaking a new and aggressive effort to change the way data and information are managed. Such an effort is critical to our future: in the modern workplace, be it business or government, a high-quality, reliable information system is no longer a luxury—it is a necessity.

To ensure that the data in the entire USAID system is of high quality—and therefore useful to managers concerned about project status and pipelines reports—the Office of Information Resource Management (IRM) is undertaking a major initiative. They are centralizing data collection and improving the management of information by creating a data warehouse (see page 2 and Appendix V), a repository for data from all Agency systems. One of the first steps in bringing data to this warehouse is the PIPE (Project Information and Pipeline Evaluation) initiative. The PIPE initiative is a joint IRM and Financial Management project that will combine MACS data from the missions and financial data from USAID/Washington, allowing all Agency managers timely and comprehensive information on USAID projects worldwide.

Accordingly, for this system to succeed, the MACS data from all of the missions must be of the highest quality. Therefore, in support of IRM's work, the Office of Audit is conducting a series of audits designed to evaluate the quality of data—in the MACS files—which is central to the Agency's work. An important part of the effort is this audit of USAID/Guatemala data.



**Populating the Data Warehouse
Future and Transitional Systems Schematic**

Audit Objective

The audit was designed to answer the following question:

- Is the data in USAID/Guatemala's Mission Accounting and Control System (MACS) accurate?

Audit Findings

USAID/Guatemala's MACS data was accurate in 28 of the 36 data elements reviewed; however, the other 8 data elements contained significant errors.

RESULTS OF OUR REVIEW			
MACS Files	Data Elements Reviewed	Elements With Significant Errors	Elements With No Significant Errors *
Budget Allowance Transaction	3	0	3
Reservation/Obligation Transaction	5	0	5
Commitment Transaction	8	0	8
Disbursement Transaction	13	2	11
Project Information Master	7	6	1
Total	36	8	28

(* Error rates of less than 5% were considered accurate for reporting purposes. Error rates for each of these elements can be found in Appendix III.)

The eight significant errors were caused by three different problems:

1. project files not maintained accurately;
2. payroll program posting errors; and
3. voucher examiner posting errors.

Since USAID managers worldwide will rely on information in the Agency's data warehouse for making decisions on where and how to allocate scarce resources, it is critical that the data coming from each mission's MACS be accurate and complete. Therefore, the efforts of USAID/Guatemala to ensure the integrity of data in MACS will contribute to the Agency's overall goal of providing accurate and timely information on all project activity worldwide in USAID.

During the audit, USAID/Guatemala's Office of the Controller took immediate action to correct the problems identified in this report. These actions included correcting errors, revising accounting procedures and providing additional training to personnel.

An analysis of each problem area and recommendations to correct the problems are discussed in detail below.

1. Project Files Not Maintained Accurately

Project information in USAID/Guatemala's MACS was inaccurate because the information was not entered and maintained according to procedures established by the MACS User's Guide (Release 18). These procedures detail the need to:

- verify 17 data elements, including the Project Number, Project Agreement Date, Authorization Date, and Project Assistance Completion Date (PACD), when entering information into the system; and
- periodically review the data elements and adjust them as required.

We reviewed all of the Mission's 146 Project Information Master (PIM) records and tested seven data elements in each record. Six of the seven elements contained significant errors, with error rates from 6.85 to 36.99 percent.

PROJECT INFORMATION MASTER FILE			
MACS DATA ELEMENT	UNIVERSE	ERRORS	ERROR RATE
Project Assistance Completion Date	146	10	6.85%
Authorized Amount	146	10	6.85%
Agreement date	146	38	26.03%
Terminal Disbursement Date	146	13	8.90%
Host Country Contribution	146	17	11.64%
Life of Project	146	54	36.99%

The Mission's procedures did not ensure that all data elements were updated when changes were made to a project. Documents used to enter project information into MACS did not always contain all the necessary data. When revisions or corrections were received, accounting personnel did not always verify that the data in the MACS record was accurate. For example, it was often necessary to enter estimated project data in the Project Information Master file before a grant agreement was actually signed. Accounting personnel created a project record and assigned a project number to the proposed grant. These steps were necessary to allow the entry of budget and other accounting information into MACS for planned projects. However, once the project agreement was signed, accounting personnel did not always revise the information in MACS to correspond with the approved project/grant agreement.

In addition, information contained in the PIM file was not periodically reviewed for accuracy. For example, the agreement date should be the date the agreement was signed—which does not change. However, 26.03 percent of the project agreement dates in the MACS were incorrect. And seven of the errors—in each of the data elements reviewed—were related to projects which were planned but then canceled. Nevertheless, information on these projects was being maintained in MACS and had not been deleted. If the project information files had been periodically reviewed, it is likely that the errors described above would have been detected and corrected.

Recommendation No. 1: We recommend that the Director, USAID/Guatemala:

- 1.1 correct the Project Information Master file to ensure the information is accurate;**
- 1.2 revise procedures and train personnel in the proper method of updating information in the Project Information Master file; and**
- 1.3 periodically review the data entered into the Project Information Master file to ensure the data is correct.**

2. Payroll Program Posting Errors

Since the Mission did not follow the data parameters established in the MACS User's Guide (Release 18), there were payroll program posting errors. If the payment is for a local cost (i.e., for goods and services procured in a cooperating country), the data element should contain a value of one (1); if the payment is not for a local cost, the data element should contain a value of zero (0). When payments are made in local currency, the actual amount paid in local currency should be entered as a value in the Local Currency Disbursement Amount data element. When a value is not entered in these data elements, MACS automatically enters a default value of zero (0).

The Local Cost Code and Local Currency Disbursement Amount data elements of the Disbursement Transaction file contained inaccurate information. The Mission was using a locally developed payroll program to post the Foreign Service National (FSN) payroll disbursements to MACS. These disbursements required data to be entered in the Local Cost Code and Local Currency Disbursement Amount data elements. We reviewed 81 transactions in the Disbursement Transaction file and found that:

- Nineteen of the transactions (23.46 percent) contained errors in the Local Cost Code data element, of which fourteen were related to the locally developed payroll program. (The other five errors are discussed under Problem Area 3.)
- Nine of the transactions (11.11 percent) contained errors in the Local Currency Disbursement Amount data element. Our analysis revealed that eight were caused by the FSN payroll program and the remaining one apparently by human error.

Because the Mission's locally developed payroll program did not place a value in the Local Cost Code or Local Currency Disbursement Amount when the FSN payrolls were posted to MACS, the information in these data elements was inaccurate.

When a FSN was paid, the Mission was paying for a local service, so the transaction should have been coded as a local cost. However, the payroll program's logic did **not** place a value in this data element, and MACS, therefore, entered the default value.

Additionally, when a disbursement is made in a local currency, the transaction amount should be shown in the Local Currency Disbursement Amount data element. The FSN payroll program placed the correct value in the Local Currency Disbursement Amount element when the FSN was paid from a **Dollar Fund** Budget Account, but **not** when an FSN was paid from a **Trust Fund** Budget Account (local currency). As a result, in the second situation MACS placed a default value in this data element.

Our review shows that the quality and usefulness of data on local cost and local currency are questionable.

Recommendation No. 2: We recommend that the Director, USAID/Guatemala, correct the payroll program to place the correct values in the Local Cost Code and Local Currency Disbursement Amount data elements.

3. Voucher Examiner Posting Errors

The MACS User's Guide defines the parameters for each data element in MACS. Data entered in the Local Cost Code data elements should contain a value of one (1) if the payment is for a local cost (for goods and services procured in a cooperating country) or a value of zero (0) if

payment is for a local cost (for goods and services procured in a cooperating country) or a value of zero (0) if the payment is not for a local cost.

The Mission did not enter Local Cost Code data into MACS accurately. Of the 81 transactions we reviewed, 19 contained inaccurate information in the Local Cost Code. Fourteen of the 19 errors were entered by the locally developed payroll program discussed under Problem Area 2. Five were entered manually.

We examined these five transactions in greater detail and attempted to find relationships between them. Since the transactions were posted by three different voucher examiners, there appears to be no correlation between the five errors. Therefore, we attribute these errors to either a lack of understanding on the part of the voucher examiners as to the correct use of the Local Cost Code parameters or to human error (incorrect data entries).

As a result, the quality and usefulness of data on local cost is questionable.

Recommendation No. 3: We recommend that the Director, USAID/Guatemala, provide additional training to voucher examiners to ensure they use the correct procedures for determining the value to be placed in the Local Cost Code data elements.

MANAGEMENT COMMENTS AND OUR EVALUATION

USAID/Guatemala agreed with the report's findings and recommendations. Based on their comments and aggressive corrective actions taken during the audit, we consider all three recommendations closed upon issuance of this report. Their response to the draft report is included in its entirety in Appendix II of this report.

SCOPE AND METHODOLOGY

Scope

The Office of Program and Systems Audits audited the quality of data maintained in MACS files of USAID/Guatemala in accordance with generally accepted government auditing standards. Performed from January 31, 1994, through February 18, 1994, at USAID/Guatemala, the audit reviewed five files and 36 data elements (17.9 and 4.8 percent respectively) from a universe of twenty-eight MACS Transaction/Master files and 757 data elements. If the error rate was significant on any of the data elements, we also evaluated the cause and made the appropriate recommendations.

Methodology

After consulting with Financial Management officials in Washington, D.C., we identified the MACS files and key data elements that we would review for each file. We analyzed fiscal year 1992 and 1993 data from five of the twenty-eight MACS Transaction/Master files¹:

- Budget Allowance Transaction
- Reservation/Obligation Transaction
- Commitment Transaction
- Disbursement Transaction
- Project Information Master

We selected a statistical sample for four of the data files that would provide a confidence level of 90% and a precision level of plus or minus four percent. We reviewed 100% of the records in the Project Information Master file.

For each data element reviewed (dollar amounts, dates, document numbers, etc.), we determined whether the data in MACS was supported by information from a source document(s). Based on the results of these determinations, we calculated error rates for each data element and assessed whether the error rate was significant. An error rate of five percent or greater was considered significant. Data elements with an error rate of less than five percent were considered accurate for reporting purposes. We statistically projected the number of errors in the MACS file. These projections indicate the total number of errors estimated for each data element based on the errors found in the statistical sample.

¹ A complete listing of MACS Transaction/Master files can be found in Appendix IV.

UNITED STATES GOVERNMENT

memorandum

DATE: April 19, 1994

REPLY TO
ATTN OF: USAID/G-CAP DIRECTOR, William Stacy Rhodes *WR*

SUBJECT: ~~Draft Audit Report on the quality of MACS Data at USAID/G-CAP~~

TO: IG/A/PSA, Toby L. Jarman

REF: Your Memo dated 3/29/94

This is in response to your memorandum of March 29, 1994, transmitting the draft audit report on MACS data at USAID/G-CAP. Since we had taken action to correct all of the errors discovered by the audit team before the end of their field work, we were surprised by the draft audit report with its three recommendations attached to your memorandum. We know that the findings were accurate, and the recommendations are closed upon issuance of the report, but the draft report gives the impression that the Mission did not take timely action on the findings of the auditors. We did take aggressive actions on all errors discovered while the auditors were still here and provided supporting documentation on each action. As you are aware, some of the errors noted required USAID/W modification of the MACS and/or MACSTRAX software.

In addition, we also discussed with the auditors the fact that USAID/W needs to standardize definitions so the data that is generated is comparable and its significance is understood.

We believe that USAID/W should review the information in all of our systems (not just MACS and MACSTRAX) to verify that the information is required, or the costs of gathering and reporting the data is advantageous and the value of the benefits positive. This will minimize the amount of data accumulated and reduce the maintenance of our systems (both in terms of money and staff resources).

We were very pleased with the results of the audit that showed our regular accounting data to be extremely accurate (28 of 36) data elements contained no errors. This reflects the cooperation between the project managers and the accounting staff in monitoring the information they use daily and keeping it accurate.

The errors that were found were in information that is not used or verified regularly by Mission staff. This does call into question the usefulness of some of the information collected. For example, our Mission-developed payroll program did not accurately record the local cost code in MACS. This program error has been fixed. However, there are no regular MACS reports generated that use that information. None of the

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GSA FPMR (41 CFR) 101-11.6
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reports to USAID/W require that information. The same is true of the local currency disbursement amount. Training has been provided to the staff to minimize these errors in the future as recommended by the IG, however, we still believe that information should only be required if it is needed for a useful purpose.

In all categories of the Project Management Information Master File, seven projects were counted as incorrect by the IC since the projects were approved but never activated. We disagree with this interpretation since the projects were approved for development and were either never authorized or funds never obligated based on management decisions. The information in those files was correct in the sense that we had developed the proposals for those activities and as required by FM accounting procedures and controls resident in MACS. The information was incorrect in the sense that since funds were never obligated for those activities, they did perhaps not belong in MACS. Adjusting the total errors for these seven projects provides the following data:

	Universa	Errors	Error Rate
PACD	146	3	2.05%
Authorized Amount	146	3	2.05%
Start Date	146	31	21.02%
Terminal Disbursing Date	146	6	4.11%
Host Country Contribution	146	10	6.85%
Life of Project	146	47	32.19%

While we recognize that there are some errors in this information file, we do not think that these differences would result in major variation in our data on a global basis. Based on the above adjustments, three of the seven files had significant error rates. In any case, the errors were corrected as they were identified. To balance the report, we provide the following information and suggestions, which we believe will be useful in making decisions about how to structure this information in the future:

PACD:

Our PACD data was fairly accurate. In two of the cases, the PACD had been modified to allow the posting of deobligations after the PACD had lapsed. The accountant did not correct the PACD after posting the deobligation. MACS should be modified to allow processing of these types of post-PACD transactions after the PACD.

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In the case of one regional project, we did not have a copy of the project agreement with the PACD. In these projects, which are common, and which individual Missions have small individual activities, we receive limited information and the only source is the original documentation. As projects are modified by the Regional or Central Bureaus, updated information is not routinely provided the field. This should be corrected if the information we are to provide is to be relied on by users.

Authorized Amount: Our information was fairly accurate. However, two of the three errors are a result of insufficient guidance on what information is required. The other was a data entry error.

Our Regional Environmental and Natural Resource Management Project (RENARM) has significant buy-in authority. USAID has authority to establish buy-ins in projects and this mechanism has proven very effective in project implementation. The accounting and authorization systems, however, have not been adapted to handle these projects. This leads to duplication and confusion. For example, RENARM has \$10 million authorized for buy-ins. Other USAIDs transfer obligated funds from their existing projects to the RENARM project and the RENARM project implements activities on their behalf. Under our current procedures, the obligated funds are authorized twice (once by the Mission providing the funds and once under the RENARM project). In some cases, the funds are also accounted for twice by both Missions. After review, we decided to increase the authorization level for the project to the maximum amount of buy-in authority (\$10 million) plus the amount authorized from Regional funds (\$50 million). Again, this was a decision made in the absence of guidelines that could result in data not being comparable on a world-wide basis.

- **Start Date:** This is the date the agreement is actually signed. When the agreement is processed and the funds reserved, the accountant enters the anticipated signing date into the MACS Project Information Master File. Quite often, this date is changed due to changes in signing ceremonies, 620(q) sanctions going into effect, or questions that come up at the last minute. In 25 cases, this happened and the accountant did not verify the actual signing date when posting the final obligation information. In most cases there was only a difference of a couple of days between the anticipated signing date and the actual signing date.

In the case of PD&S and the Special Development Fund (the other six cases), there are no clear guidelines on the start date of these "projects." Since they are all short-term

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activities grouped into annual projects consisting of numerous small obligations what is the starting date? We have records in MACS going back to 1983, do we use that as a start date for this activity? After debate over what was the "correct start date" for PD&S and Special Development Fund activities, we agreed to use the obligation date of the oldest activity in our current MACS database. This was agreed to in the absence of established guidelines. If there is interest in having comparable data, then guidelines should be issued.

We issued written guidelines to the project accountants requiring them to verify this data when posting obligations in the future. MACS and AWACS could be modified to prompt the accountant to verify the date to minimize this problem in the future.

Terminal Disbursing Date: This date is a hold-over from the old loan agreements. It is not binding on anyone, except maybe the host country implementing organizations, and is rarely enforced. We have two options for this item:

- This date should be calculated by the accounting program based on the PACD of the project. However, the date should be set at nine months ("defaulted") with the accountant having the option in those theoretical cases to modify the date where it is other than nine months after the PACD.

- This date should be eliminated as a requirement since it is not enforced.

- **Host Country Contribution:** The information needed for management purposes for this category needs to be evaluated. Currently, MACS is supposed to contain the total life-of-project counterpart contribution amount. The primary function is to be able to verify, by project, if the counterpart contributions requirements have been met. For example, the information on actual contributions to date, information on compliance with the agreement, and exchange rate used is not accumulated. Management needs to decide what information it needs and the program needs to be modified accordingly. This is a good example of where the purpose of the information is not understood by the users, so project officers, are not validating the information and errors are not uncommon. There is also no clear policy on what exchange rate to use for counterpart so the information generated is not comparable. There are other complex issues that would need to be resolved with accounting for "in-kind counterpart contributions," and for multiple sources of counterpart contributions common to NGO agreements.

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In this category, we had three projects where the information was not recorded in MACS, three projects where the information should not have been recorded, and four projects that had the counterpart contribution levels modified and not posted in MACS. We have issued written instructions to the project accountants to pay attention to this information when the project agreement (or amendment) is processed.

- **Life of Project:** This field has the amount of time that the project is approved for. MACS requires the manual calculation of this information every time the starting date or the PACD is modified. Our accountants incorrectly assumed that this field would be automatically calculated by the system. It is not, so the error rate is too high. However, the system, or its replacement AWACS, should be programmed to calculate this information rather requiring the manual calculation by the accountant. This would minimize this error.

In summary, we believe that the audit accurately reflects the status of data in the MACS database in USAID/G-CAP at the beginning of the audit. At the end of the audit, the data had been corrected and appropriate actions taken as required. We understand that all of the recommendations are closed upon issuance of the report and that no further actions are required on our part. We also understand that the concerns raised with the auditors and included in this response will be addressed in your global report to Agency Management on this subject.

We were very pleased with the cooperation and professionalism of Mr. Clark of your staff who did the field work on this assignment.

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USAID/Guatemala
MACS FILES AND ELEMENTS REVIEWED

<u>MACS FILES/ELEMENT</u>	<u>UNIVERSE</u>	<u>NUMBER IN SAMPLE</u>	<u>ERRORS IN SAMPLE</u>	<u>ERROR RATE</u>	<u>PROJECTED ERRORS IN UNIVERSE</u>
BUDGET ALLOWANCE TRANSACTION					
Budget Plan Code	1,732	77	0	0.00%	None
Transaction Amount	1,732	77	0	0.00%	None
Project Number	1,732	77	0	0.00%	None
RESERVATION/OBLIGATION TRANSACTION FILE					
Obligation Number	14,067	80	0	0.00%	None
Reservation Control Number	14,067	80	0	0.00%	None
Budget Plan Code	14,067	80	0	0.00%	None
Transaction Amount	14,067	80	0	0.00%	None
COMMITMENT TRANSACTION FILE					
Commitment Number	5,153	80	0	0.00%	None
Earmark Control Number	5,153	80	0	0.00%	None
Call Forward Date	5,153	80	0	0.00%	None
Training Months	5,153	80	0	0.00%	None
Transaction Amount (AID/W)	5,153	80	0	0.00%	None
Transaction Amount (Mission)	5,153	80	0	0.00%	None
Commitment End Date	5,153	80	3	3.75%	*
DISBURSEMENT TRANSACTION FILE					
Obligation Number	40,238	81	0	0.00%	None
Reservation Control Nnumber	40,238	81	0	0.00%	None
Commitment Number	40,238	81	0	0.00%	None
Earmark Control Number	40,238	81	0	0.00%	None
Budget Plan Code	40,238	81	0	0.00%	None
Disbursing Code	40,238	81	0	0.00%	None
Local Cost Code	40,238	81	19	23.46%	9,440
Federal Outlay Code	40,238	81	2	2.47%	*
Local Current Disbursement Amt.	40,238	81	9	11.11%	4,470
Budget Allowance Disbursement	40,238	81	0	0.00%	None
Amortization Begin Date	40,238	81	1	1.23%	*
Amortization End Date	40,238	81	1	1.23%	*
Transaction Type	40,238	81	1	1.23%	*
PROJECT INFORMATION MASTER FILE					
PACD	146	146	10	6.85%	10
Authorized Amount	146	146	10	6.85%	10
Agreement Date	146	146	38	26.03%	38
Terminal Disbursement Date	146	146	13	8.90%	13
Host Country Contribution	146	146	17	11.64%	17
Project Number	146	146	7	4.79%	*
Life of Project (In Years)	146	146	54	36.99%	54

* Error rates of less than five percent were considered accurate for reporting purposes.

APPENDIX IV

MACS TRANSACTION AND MASTER FILES NUMBER OF DATA ELEMENTS	
MACS FILE NAME	# OF ELEMENTS PER RECORD
Operating Expense Budget Master	10
Operating Expense Budget Transaction	12
Budget Allowance Master File	13
Budget Allowance Transaction File	12
Reservation Master File	17
Obligation Master File	37
Reservation/Obligation Transaction File	20
Project Information Master File	115
Project Information Transaction File	25
Condition Precedent Transaction File	96
Project Element Master File	13
Project Element Transaction File	12
Direct Reimbursement Authorization (DRA) Master File	16
Direct Reimbursement Authorization (DRA) Transaction File	17
Earmark Master File	20
Earmark Transaction File	19
Commitment Master File	41
Commitment Transaction File	25
Advance Master File	22
Advance Transaction File	30
Planned Expenditures Master File	13
Planned Expenditures Transaction File	15
Accrual Transaction File	18
Prepayment Amortization Transaction File	23
Disbursement Transaction File	28
Interface Disbursement/Advance File	36
Interface Disbursement/Advance Reject File	35
Prepayment Amortization File	17
Totals 28 MACS FILES	757

USAID'S INFORMATION MANAGEMENT

This new USAID effort to establish a quality information system is described in the Agency's Information Systems Plan (ISP).¹ A primary goal of this plan is to have corporate data managed at the Agency level rather than "owned" by each individual office.

Using an information engineering methodology, models of the Agency's business processes and data requirements were created. These models were then broken into eight logical Business Areas. Each Business Area represents related functions within the Agency that share similar business processes and data needs. Each of these eight areas will be studied in depth, in a process called Business Area Analysis (BAA).

The Business Area Analysis (BAA) provides a greater level of detail on the functions in each area and provides a basis for designing system requirements. Each BAA 1) continues to model the data requirements and business functions, 2) includes this information in the Agency's electronic repository, and 3) reconciles the new models back to the Agency-wide models. This results in a high degree of standardization, stability, and reusability.

Currently three BAA's are being conducted—Core Accounting, Procurement, and Budgeting. The inter-dependencies of these three business areas are high and will require significant sharing of data. Therefore, to facilitate the systems development work, IRM is planning a data warehouse that will allow movement to a data sharing environment.

Populating this data warehouse will begin with transferring MACS transaction level data into the warehouse. The Core Accounting BAA, which includes the AWACS project, needs a functioning warehouse to provide the most benefit to the Agency.

Smaller initiatives are under way to begin the transition to a corporate database. PIPE (Project Information and Pipeline Evaluation) currently brings in summary MACS and FACS data, to provide project status and pipeline information to Agency managers. In order to make sound decisions, it is important that managers using such information know the quality of the data being used.

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¹ Information Systems Plan, Volume I: Report To Management, February 1993.

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