
Audit of the
Management of Contractor Staffing and Salaries
by the USAID Regional Contracting Office/Swaziland,
USAID/Swaziland, and USAID/Mozambique

Report No. 3-645-94-010
September 19, 1994

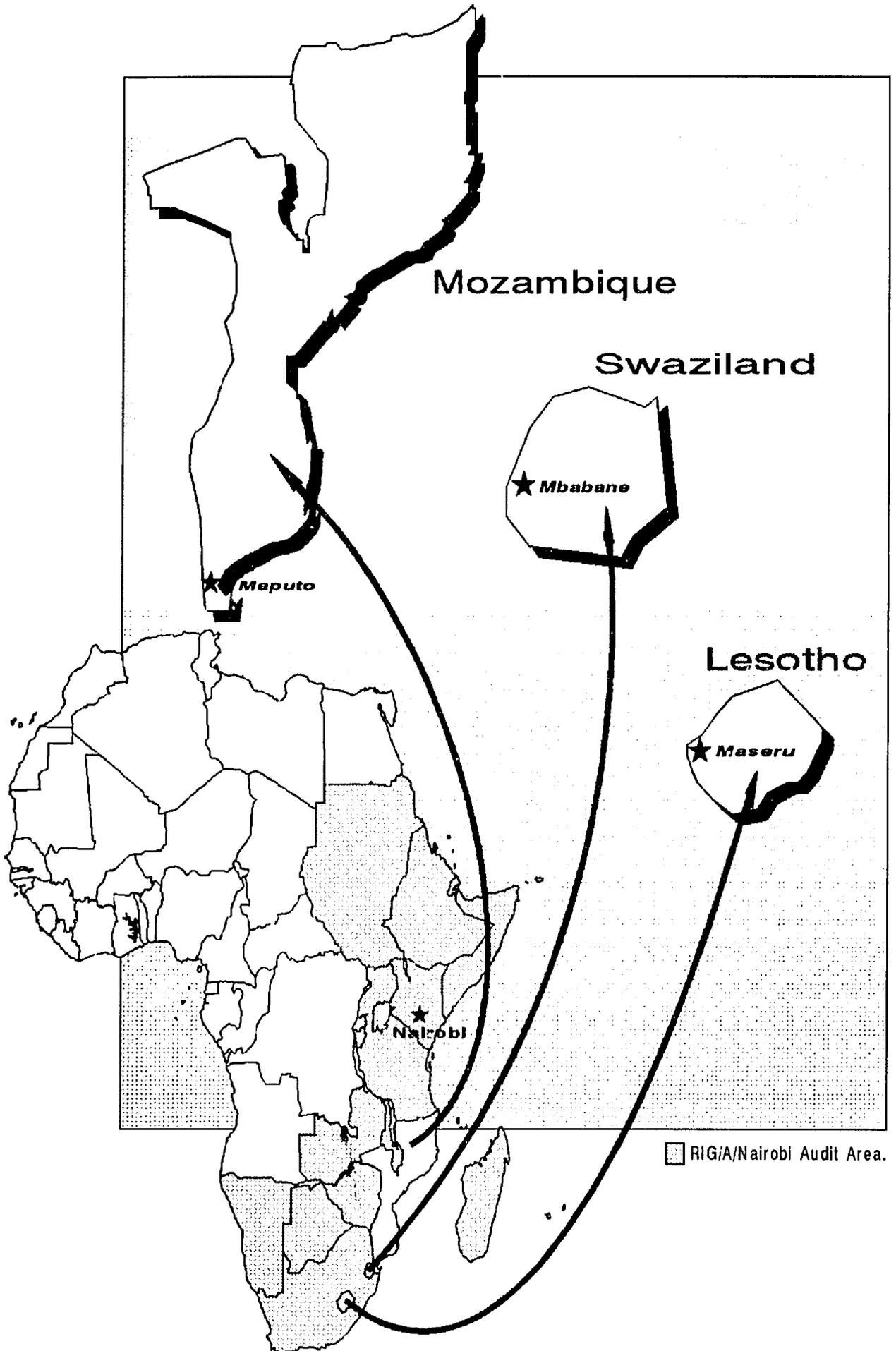


INSPECTOR
GENERAL

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

**AUDIT OF
THE MANAGEMENT OF CONTRACTOR STAFFING
AND SALARIES BY THE USAID
REGIONAL CONTRACTING OFFICE/SWAZILAND,
USAID/SWAZILAND, AND USAID/MOZAMBIQUE**

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Audit Findings

Did the Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique ensure that technical services contractors provided the same personnel included in their proposals or provided substitutes of comparable quality?

The USAID Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique did not always ensure that technical services contractors provided the same key personnel included in their proposals or provided substitutes of comparable quality. As discussed below, contractors provided only 15 of 23 key personnel identified in their contracts and 2 of 8 substitutes did not have comparable academic qualifications.¹ During the audit, mission officials expressed much greater concern about the adverse impact of contractor delays in fielding approved teams on project implementation and the difficulty of dealing with contractor delays than about the ability of contractors to find substitutes with comparable qualifications.

35 Percent Of Proposed Key Personnel Were Not Provided

The 7 contractors reviewed during the audit were able to provide only 15 of 23 key personnel identified in their contracts because 8 individuals declined, for a variety of reasons, to accept the offered positions. Although the former Regional Contracting Officer used some internal control techniques to help ensure contractors provided their promised teams, he did not require contractors to provide letters from proposed personnel to confirm their intention to serve and their availability for the term of the contracts. Because the current Regional Contracting Officer has indicated she will comply with new guidance requiring contractors to provide such letters, we are not making a recommendation related to this finding.

Some internal control techniques are available to help contracting officers ensure contractors provide the same key personnel included in their proposals or provide substitutes of comparable quality. For example, solicitation documents can require contract bidders to identify key personnel and provide letters from those individuals indicating that they are available and willing to accept the offered position. Contracts can also allow payment of award fees to contractors that provide specified personnel within designated deadlines.

Recent procurement guidance (Contract Information Bulletin 94-10, dated May 17, 1994,) stated that,

¹ A total of 24 individuals were named as key personnel. However, because one of these individuals had not yet been requested to report for work and had not been replaced, we excluded him from the audit universe for this objective.

"[w]here qualifications of key personnel are a significant evaluation factor in the award of a contract, the Contracting Officer must be reasonably assured that the names of the proposed key personnel have been submitted in good faith by the offeror with the consent of those being proposed. To this end, the solicitation document should require the offeror to submit as part of its proposal a statement signed by each person proposed as key personnel confirming their intention to serve and availability for the term of the proposed contract."

Six of seven contractors could not provide every individual they proposed as key personnel and were requested to provide substitutes for eight individuals who declined, for a variety of reasons, to accept the offered positions.

None of the USAID Requests for Proposals for the seven contracts required contractors to provide letters of intent from individuals proposed as key personnel. Nonetheless, three of the seven contractors did provide such letters for some or all individuals they proposed as key personnel. However, the submission of such letters did not guarantee the individuals who signed them ultimately accepted the offered positions.

Of the eight individuals who declined the offered positions, five had previously indicated an intention to accept the offered position by submitting letters of intent and/or attending pre-award, in-country interviews, or were already full-time employees of the contractor. Three of the eight proposed employees provided explanations as to why they declined the offered positions. One had security concerns, the second accepted a better offer from another employer, and the wife of the third received a better offer from her current employer. It does not appear that additional or different actions by the contracting officer would have made a difference in these cases.

Two of the seven contracts included in this review allowed payment of award fees if the contractor provided specific personnel (including key personnel) within designated deadlines. One contractor collected an award fee of \$38,078, while another was unable to collect \$81,227 under this provision, because the contractor failed to supply the people named within the required time.

Several mission officials suggested that a long delay between the time contractors solicit individuals and submit proposals with their names and the date the individual is expected to report for work could cause some individuals to accept other positions. However, such a delay was not cited by any individual as a reason for declining the offered position. In addition, for the seven contracts reviewed, the average delay between the submission of proposals and contract award was four months, which did not appear excessive.

CONTRACTS AND KEY PERSONNEL: A CASE STUDY

How it should work

Request For Proposal



- Positions designated
- Letters of Intent required
- Bio-data required

Proposal



- Key Personnel named
- Letters of Intent provided
- Bio-data provided

Contract



- Key Personnel named



- All Key Personnel named in contract show up for work.

How it worked in one case

Request For Proposal



- 3 positions designated
- Contracting Officer did not require letters of intent
- Bio-data required

Proposal



- 3 Key Personnel named
- 2 Letters of intent received
- 3 Bio-data forms provided

Contract



- 3 Key Personnel named



- Only one of three Key Personnel named in contract reported to work.

SOURCE: Regional Contracting Office, USAID/Swaziland

The current Regional Contracting Officer said she did not know why her predecessor had not included a clause in the seven Requests of Proposals requiring letters of intent from each proposed employee, or why he chose to offer award fees to some contractors. However, she advised that, in accordance with Contract Information Bulletin 94-10, future solicitation documents will include a clause requiring contract bidders to submit letters of intent from individuals named as key personnel. Regarding award fees, the Contracting Officer said she did not believe allowing contractors to collect large award fees for routine actions, such as fielding long-term teams, was appropriate. She said she believed closer monitoring of contract performance by project officers is a remedy, as are policy changes to encourage more fixed-price-with-incentives contracts for technical assistance.

During visits to USAID/Swaziland and USAID/Mozambique, we spoke with the project officers for four contracts. Only one believed the contractor's failure to provide its originally proposed personnel had any negative effect on project implementation, and that effect was

minor. In that case, a delay in finding acceptable substitutes for personnel who were to perform an end-of-contract evaluation forced an extension of the contract against unnecessarily tight deadlines, the project officer said.

Because we did not visit USAID/Lesotho, we were unable to speak with project officers overseeing the two contracts awarded for USAID/Lesotho. Both contracts required substitutes for key personnel identified in the contractors' proposals and contracts. However, during a visit to USAID/Mozambique, we spoke with a former USAID/Lesotho staff member who had been involved in the award and early implementation of one of these contracts. He said he believed the contractor's inability to field the original team, or locate acceptable substitutes in a timely manner, had been detrimental to the project because early activities requiring the participation of all team members were delayed. Because of that, the contractor did not collect an award fee of \$81,277 which was tied to its fielding approved long-term personnel within 60 days of the effective date of the contract, he said.

As reiterated at the end of the next section, we are not making a recommendation regarding key personnel not reporting because we found no specific negative effect on the project or contractor performance.

Two Substitutes Did Not Have Comparable Qualifications

Six contractors provided eight substitutes for individuals who had been originally proposed as key personnel. One contractor provided two substitutes who had academic credentials substantially lower than those of the individuals they replaced. The substitutes also had less than the minimum qualifications USAID had established for the positions in its Request for Proposals. However, the qualifications of both substitutes were reviewed and found to be acceptable by USAID/Lesotho's Technical Review Committee. We are not making a recommendation on this finding because we found no evidence the substitutions had an adverse impact on project implementation.

As required by USAID procurement regulations (AIDAR 752.7001), contractors submitted biographical-data forms for 21 of 23 individuals proposed as key personnel and for 7 of the 8 substitutes. It was not possible to compare the qualifications of one substitute against those of the originally proposed employee because no biographical data had been submitted for either, contrary to USAID regulations. Our review of forms for the seven substitutes showed that:

- five had qualifications equal to or better than those of the individuals they replaced; and
- two had academic credentials which were substantially lower than those of the individuals they replaced and lower than the minimum qualifications USAID had

established for the positions in its Request for Proposals. Both substitutes were hired under the same contract awarded for USAID/Lesotho.

The substitutes with lesser academic credentials were hired only after they had been reviewed and approved by USAID/Lesotho's Technical Review Committee and the former Regional Contracting Officer. The Review Committee reported it was "particularly pleased with [one individual's] strong experience and insight with regard to community development".

Because we did not visit USAID/Lesotho, we were unable to interview the current project officer overseeing the contract for which substitutes with lesser credentials were provided. However, during our visit to USAID/Mozambique, we spoke with a former USAID/Lesotho staff member who had been involved in the award and early implementation of this contract. He said he did not believe the substitutes' lesser credentials adversely affected the project or contract performance.

Although we noted the problems discussed above for this audit objective—such as, contractors not providing a significant percentage of key personnel, and two instances where substitutes did not have comparable qualifications—overall, we found no evidence of significant negative effect on project or contract performance. Thus, we are not making any recommendations for this audit objective.

Did The Regional Contracting Office/Swaziland, USAID/Swaziland, And USAID/Mozambique Ensure That The Salaries Of Contractor Personnel Were Justified By The Employees' Position, Salary History, Education, and Experience?

The Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique generally ensured that the initial salaries of key personnel hired by contractors were justified by the employees' salary history, education, and experience. We found that contractors were not reimbursed for salaries of key personnel which exceeded the maximum level of a foreign service officer at the FS-1 salary level. Also, salary increases for key personnel were based on contract provisions and appeared reasonable. However, as discussed below, there were instances where the salaries of key personnel were approved without background information, and on the basis of possibly inaccurate information. In addition, we noted that one contractor had overcharged USAID by giving a key person two raises in one year, thereby exceeding the five percent limit the contracting officer had placed on annual salary increases.

Salaries Approved Without Biographical Information

Contrary to USAID procurement regulations, the former Regional Contracting Officer did not require one contractor to submit required biographical information, such as salary history, education, or work experience for two individuals proposed and hired as key personnel.

Despite the lack of information, the former Regional Contracting Officer approved "average" salaries of \$30 per hour for both individuals. As a result, there was a risk USAID had paid salaries that were unnecessarily high, or had approved the selection of unqualified personnel. We are not making a recommendation on this problem area because the error appears to have been a one-time mistake unlikely to be repeated.

USAID Acquisition Regulation 752.7001 requires all USAID contractors to furnish the contracting officer biographical information² on any employee designated as "key personnel".

Six of seven contractors provided biographical information for individuals proposed as key personnel. However, one contractor was not asked to provide such data on three individuals proposed as key personnel for a contract in Mozambique. Despite the absence of salary histories, the Contracting Officer approved "average salaries" of \$30 per hour for the two individuals hired.

The project manager for this activity was not in Mozambique during the audit visit and other project staff did not know about the qualifications or performance of the two key personnel. When asked belatedly to submit an AID form 1420-17 for each employee, the contractor submitted one form and one resume, both of which lacked salary history. Staff in USAID/Mozambique's Controller's office, however, said they believed the two employees had not previously earned \$30 per hour. We are not making a recommendation on this issue because the Mission has requested a financial audit of this contract by an independent accounting firm.

The current Regional Contracting Officer did not know why the former Contracting Officer did not request the required biographical forms and was unable to obtain an explanation from current USAID/Mozambique personnel.

Although there is no known adverse effect on project performance resulting from the lack of biographical information, it appears USAID may have approved excessive salaries.

Contracting Officer Did Not Verify Accuracy of Biographical Data

As stated above, the Regional Contracting Office/Swaziland required most contractors to submit biographical information on key personnel as required by USAID procurement regulations. However, the Contracting Officer did not systematically check the accuracy of the information provided, even though this information is a major basis for salary decisions and the participation of these individuals is considered critical to successful contract implementation. In conducting a limited telephone survey to verify independently whether

² Biographical information on key personnel is to be supplied to the Contracting Officer on USAID Form 1420-17, "Contractor Employee Biographical Data Sheet".

contractors were providing accurate biographical information, we found that the information was generally correct. We are not making a recommendation on this problem area because the current Contracting Officer has said she will require contractors to submit complete and accurate education, work, and salary histories for all USAID-funded personnel in the future.

USAID Acquisition Regulation 752.7001 requires all USAID contractors to furnish the Contracting Officer (on AID Form 1420-17, "Contractor Employee Biographical Data Sheet") biographical information on any employee designated as "key personnel". The proposed employee must sign the form, certifying that the information provided is true and correct. The form contains a warning, required by the Privacy Act of 1974, that employers and educational institutions listed may be contacted for verification of the information provided. The contractor is also required to sign the reverse side of the form indicating that the salary proposed for the individual meets the salary standards prescribed in the contract, and/or any salary increase being proposed meets the contractor's customary policy and practice for periodic salary increases.

In a June 1993 memorandum, USAID/Washington's Office of Procurement Policy and Evaluations (FA/PPE) notified contracting officers that one Regional Contracting Officer had discovered several situations in which proposed employees had misrepresented their earnings or educational backgrounds. USAID subsequently was able to recover over \$40,000 from the contractors who submitted the false data. Contracting officers were reminded to do some simple checking on individuals' qualifications and past salary histories because these constitute a major basis for establishing current salary.

We found no evidence the Regional Contracting Office/Swaziland had routinely attempted to verify the credentials of employees proposed by technical services contractors. To determine whether the six contractors providing biographical information on key personnel had provided accurate information, we tried telephoning the immediate past employer and the educational institution awarding the highest degree claimed for all key personnel, including substitutes, who worked for these contractors. We limited our inquiries to U.S.-based organizations or institutions. We found most educational institutions would verify attendance and/or degrees over the telephone; however, fewer employers were willing to confirm salaries. We also found several individuals had not provided enough information for us to identify or locate the employer or educational institution. In spite of these problems, the results of our survey showed that contractors generally submitted accurate education and salary information for key personnel.

The current Regional Contracting Officer did not know why her predecessor had not routinely verified education and salary histories, but noted that such verification was not required. She said that, because of limited staff and an exceptionally large backlog of contracting actions, she also had not been able to do any checking. However, she said she believed that verifying information is a valuable control technique, which she had used regularly at another mission where she had more staff support. Because the accuracy of cost and pricing data, including

employee salaries, is primarily the contractor's responsibility, she said she would include a clause in future solicitations requiring offerors to clearly document their verification of the education, work experience and salary history for all proposed employees.

We did not identify any negative effect on project or contract performance associated with the few instances of misstated qualifications that were identified. In one instance, the services of one individual who misstated his academic qualifications have not been needed, and he has not reported for work. In a second instance, an individual claimed to have previously received a salary exceeding the FS-1 maximum salary level; however, in our telephone inquiries, his previous employer indicated a lower amount than claimed. There was no effect on contract payments, however, because the contractor had requested approval for paying an amount less than the FS-1 maximum salary level. This amount was also less than what the previous employer confirmed paying.

One Contractor Overcharged USAID for Salary Increase

During a review of contractor payment vouchers, we discovered that one contractor billed USAID/Swaziland for two salary increases (5 percent and 2.57 percent) for its Chief of Party in less than 12 months. This was done despite being advised by the Regional Contracting Officer that salary increases were limited to 5 percent per year. When asked to respond, the contractor acknowledged it had overcharged the contract by \$1,805 and stated it would make an appropriate adjustment on a future voucher. The billing error had not been discovered earlier because USAID/Swaziland officials checked salary billings only to ensure that the contractor paid salary increases when due and did not recheck salaries on a monthly basis thereafter to see if the amounts paid fluctuated.

Recommendation No. 1: We recommend that USAID/Swaziland recover the amount of \$1,805 from Development Alternatives, Inc. representing excess salary payments billed under contract No. 645-0235-C-00-2006-00.

In its comments to our draft report (see Appendix III), USAID/Swaziland reported that Development Alternatives Inc. refunded \$1,805 to the mission through an adjustment on a voucher. As a result, we consider this recommendation to be resolved. It can be closed when we receive a copy of the voucher and accompanying memorandum prepared by the contractor.

Management Comments and Our Evaluation

The Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique reviewed the draft report and fully agreed with its findings, conclusions, and recommendation. Their comments are reproduced in full in Appendices II and III.

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APPENDICES

**SCOPE AND
METHODOLOGY**

Scope

We audited the management of contractor staffing and salaries by the USAID Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique in accordance with generally accepted government auditing standards. We conducted our field work between May 4 and July 9, 1994, at the offices of the Regional Contracting Office/Swaziland and USAID/Swaziland, which are co-located in Mbabane, Swaziland, and USAID/Mozambique in Maputo, Mozambique.

Our audit covered key personnel identified in final proposals and contracts awarded for technical services in fiscal years 1991, 1992, and 1993 by the USAID Regional Contracting Office/Swaziland for three missions—USAID/Swaziland, USAID/Mozambique, and USAID/Lesotho. We identified seven USAID-direct contracts meeting the selection criteria: no host country contracts met the criteria. Three of these contracts had been awarded for USAID/Swaziland and two each for USAID/Mozambique and USAID/Lesotho. The total value of the seven contracts was \$26.2 million. Of this amount, we reviewed vouchers related to salaries paid to key personnel under six of the contracts totalling \$1,343,135. We did not review vouchers related to the seventh contract because payments are made through a letter of credit and relevant documentation is maintained in USAID/Washington. We excluded from our testing three Indefinite Quantity Contracts (all for audit services) awarded by the Regional Contracting Office/Swaziland because RIG/A/Nairobi was directly involved in the selection of the contractors, periodically exercises oversight of their work, and administratively approves payments to them.

The audit also covered individuals hired by contractors to replace key personnel who never reported for work, or worked for a time and then resigned. In total, 32 individuals actually reported for work as key personnel.

Our audit evidence included discussions with and documentation provided by the Regional Contracting Officer/Swaziland and staff from USAID/Swaziland and USAID/Mozambique. We were unable to visit USAID/Lesotho because appropriate Mission staff members were

unavailable during the time scheduled for our fieldwork. As a result, the audit does not cover USAID/Lesotho's responsibilities for managing contractor staffing and salaries. This had the effect of decreasing the audit universe for some audit steps. The evidence we collected is discussed in detail under the methodology section for each audit objective.

We also reviewed fiscal year 1993 Internal Control Assessments of the Regional Contracting Office/Swaziland to determine whether it disclosed any material weaknesses in the solicitation, award, and oversight of technical assistance contracts that pertained to our audit objectives.

We did not test the reliability of computer-generated data used in the report because the validity of such data was not crucial to accomplishing the audit objectives, and the computer-generated data was used for background and informational purposes only.

We obtained written representations for all essential assertions relating to our audit objectives from the Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique. Because we did not review records or internal control systems or interview officials at USAID/Lesotho, we did not request similar representations from that mission.

Methodology

The methodology for each objective follows.

Audit Objective One

The purpose of the first objective was to determine whether the Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique ensured that technical services contractors provided the same personnel identified in their proposals and final contracts or provided substitutes of comparable quality.

To answer this objective, we reviewed files located in the Regional Contracting Office/Swaziland for contracts meeting the audit selection criteria to determine whether:

- the contracts named key personnel;
- key personnel named in the contracts had also been named in the contractors' final proposal;

- key personnel named in the contracts had actually reported to work or whether substitutions had been made;
- substitutes had comparable qualifications to the individuals they replaced; and
- applicable procurement regulations and internal control techniques had been followed by the Regional Contracting Office/Swaziland.

We interviewed the Regional Contracting Officer and cognizant officials from USAID/Swaziland and USAID/Mozambique to obtain information on (1) the procedures they followed to review and approve individuals proposed as key personnel and individuals proposed as substitutes and (2) the effect, if any, that the substitutions had on project or contract performance. We did not conduct similar interviews with staff from USAID/Lesotho.

Audit Objective Two

The purpose of the second objective was to determine whether the Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique ensured that the salaries charged by contractors for personnel were justified by the employees' salary history, education, and experience.

To answer this objective, we:

- determined whether contractors had provided AID Form 1420-17 for all key personnel;
- compared the negotiated salaries of all key personnel to their past salary history and, if the negotiated salaries exceeded the individuals' highest past salary, determined the basis on which any increases had been calculated; and
- verified whether negotiated salaries for any key personnel exceeded the maximum salary paid to foreign service officers at the FS-1 level and, if so, determined whether the salaries had been approved by the contracting officer and mission director.

In addition, we verified whether the education and salary histories provided by contractors for key personnel were accurate. We did this by telephoning past employers or educational institutions, if they were located in the United States and we had sufficient information to obtain a telephone number. Of the 32 individuals who reported for work as key personnel, 24 (75 percent) indicated that their last employer was located in the United States. Of the 28

individuals who claimed to have received a college degree, 24 (86 percent) indicated that they had received their highest degree from a U.S. institution.

In addition, we reviewed vouchers related to salaries paid to key personnel under six contracts. We did not review vouchers related to the seventh contract because relevant documentation is maintained in USAID/Washington.



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MEMORANDUM

TO : RIG/A/Nairobi, Everette Orr
 Regional Inspector General

FROM : USAID/Mozambique, *Roger B. Carlson*
 Mission Director

SUBJECT : Audit of the Management of Contractor Staffing
 and Salaries by the USAID Regional Contracting
 Office/Swaziland, USAID/Swaziland, and
 USAID/Mozambique

REFERENCE : USAID/782/94/mk

DATE : September 01, 1994

We have reviewed the draft audit report on the Management of Contractor Staffing and Salaries by the USAID Regional Contracting Office/Swaziland, USAID/Swaziland, and USAID/Mozambique which was received by the Mission on August 23, 1994.

We have nothing further to add and welcome the constructive comments included in the draft audit. We appreciate this opportunity to review and comment on the draft report and would like to thank the visiting audit team for their courtesy and professional approach.

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31-AUG-94 TOR: 13:59
CHRJ: AJD
DIST: AA

ADM AID FOR RIG/A/NAIROBI - EVERETTE B. ORR

E.O. 12356: N/A

SUBJECT: DRAFT AUDIT OF THE MANAGEMENT OF CONTRACTOR
STAFFING AND SALARIES USAID/SWAZILAND

WE HAVE RECEIVED THE DRAFT COPY OF THE AUDIT OF THE
MANAGEMENT OF CONTRACTOR STAFFING AND SALARIES. WE
ACCEPT THE FINDINGS AND RECOMMENDATIONS AS STATED IN
THE REPORT. RECOMMENDATION NUMBER 1 HAS BEEN RESOLVED
IN THAT THE CONTRACTOR, DEVELOPMENT ALTERNATIVES INC.
HAS REFUNDED USAID/SWAZILAND DOLS 1,925. THIS WAS
DONE THROUGH AN ADJUSTMENT ON A VOUCHER. MISSION WILL
D/L A COPY OF THE VOUCHER AND ACCOMPANYING MEMORANDUM
FROM DAI.

PLEASE ADVISE WHEN THIS RECOMMENDATION IS CONSIDERED
CLOSED. SPROTT

BT

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APPENDIX IV
Report Distribution

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