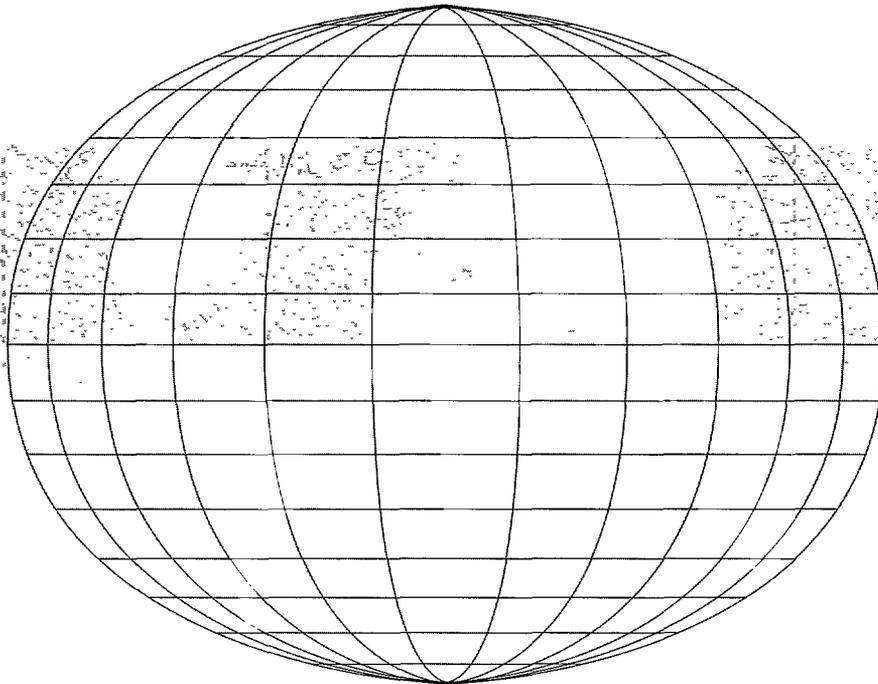


Report of Audit

Audit of the Environmental Governance Initiative with World Resources Institute's Tanzania Partners under USAID Cooperative Agreement No. PCE-5517-A-00-5021-00, for the Period January 1, 1998 to September 30, 1999

**Report No. 4-621-01-005-N
October 23, 2000**



**PRETORIA, SOUTH AFRICA
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT**

PD-ABS 688

**Audit of the Environmental Governance Initiative with World
Resources Institute's Tanzania Partners under USAID
Cooperative Agreement No. PCE-5517-A-00-5021-00, for the
Period January 1, 1998 to September 30, 1999**

**Report No. 4-621-01-005-N
October 23, 2000**

PRETORIA, SOUTH AFRICA



Regional Inspector General
Pretoria

October 23, 2000

MEMORANDUM FOR MISSION DIRECTOR, USAID/TANZANIA

Joseph Farinella

FROM: Regional Inspector General/Pretoria, Joseph Farinella

SUBJECT: Agency-contracted Audit of the Environmental Governance Initiative with World Resources Institute's Tanzania Partners under USAID Cooperative Agreement No. PCE-5517-A-00-5021-00, for the Period January 1, 1998 to September 30, 1999, Report No. 4-621-01-005-N

Attached is the report for the subject audit performed by Deloitte & Touche, Certified Public Accountants, Tanzania.

The overall goal of the Environmental Governance Initiative is to strengthen governance systems in which resource decision making power and authority are moved closer to the resource user and are coupled with functioning accountability mechanisms. This project is aimed at improving biodiversity management by improving wildlife governance. The cooperative agreement for the Environment Governance Initiative project was signed on September 30, 1995 between USAID/Washington and World Resources Institute (WRI).

As of September 30, 1999, USAID/Tanzania had obligated a total of US \$600,000 as a buy-in to the agreement. Of this total, WRI issued sub-grants totaling \$156,564 to its three Tanzanian partners: \$123,723 to Lawyers Environmental Action Team (LEAT); \$4,000 to Journalists Environmental Association of Tanzania (JET); and \$28,841 to the Friedkin Conservation Fund (FCF). Expenditures totaling \$115,276 for these three partners were audited for the periods: January 1, 1998 to September 30, 1999, May 1, 1998 to September 30, 1998 and January 1, 1998 to September 30, 1998, respectively.

The audit's objectives were to:

- Express an opinion on whether the financial status expenditure reports for WRI's Tanzania partners present fairly, in all material respects, and in conformity with the basis of accounting described in the report and the use of funds in accordance with the agreements;

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- Evaluate and obtain a sufficient understanding of the project's internal control structure related to WRI's Tanzania partners, assess control risk and identify reportable conditions, including material internal control weaknesses; and
- Perform tests to determine whether WRI's Tanzania partners complied, in all material respects, with agreement terms and applicable laws and regulations. Any material instances of non-compliance and all indications of fraud were to be identified.

The auditors' opinion on the Financial Status Expenditure Report concluded that grant revenues and expenditures were fairly stated for the period under audit. However, there was a questioned unsupported cost of \$42 for the Friedkin Conservation Fund (FCF) that the Mission will need to follow up on.

The report on internal controls identified certain matters involving the internal control structure. Based upon responses received from management, the auditors concluded that internal control deficiencies were satisfactorily addressed. Therefore, we are not making any recommendations.

Attachments: a/s

USAID

**INDEPENDENT AUDIT OF SUBGRANT AGREEMENT FOR
ENVIRONMENTAL GOVERNANCE INITIATIVE WITH WRI'S TANZANIA
PARTNERS – LEAT, FCF & JET**

AGREEMENT NO. PCE-5517-A-00-5021-00



The Controller
USAID Tanzania
P.O Box 9130
Dar es Salaam
Tanzania

Our Ref: SJ/USA

30 August 2000

Dear Madam,

RE: INDEPENDENT AUDIT OF THE SUBGRANT AGREEMENT FOR ENVIRONMENTAL GOVERNANCE INITIATIVE WITH WORLD RESOURCES INSTITUTE (WRI)'S TANZANIA PARTNERS UNDER USAID CONTRACT NO PCE-5517-A-00-5021-00

Enclosed please find our report of the audit of WRI's Tanzania partners for the contract between USAID/Washington and WRI.

Our report is divided into the following sections:

- 1.0 Executive Summary
- 2.0 Financial status expenditure report
- 3.0 Internal Control Structure
- 4.0 Compliance with agreement terms and applicable laws and regulations

We would like to take this opportunity to thank the staff of WRI's Tanzania partners (LEAT, FCF, & JET), and the management of WRI and USAID for their assistance and cooperation afforded to us during the audit.

Should you wish to discuss any matters included in this report, please do not hesitate to contact us at the above address.

Yours faithfully,
DELOITTE & TOUCHE


Simon C. Mponji
Managing Partner

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1.0 EXECUTIVE SUMMARY

1.1 Background

The overall goal of the Environmental Governance Initiative is to strengthen governance systems in which resource decision making power and authority are moved closer to the resource user and are coupled with functioning accountability mechanisms. This project is aimed at improving biodiversity management by improving wildlife governance. The specific objectives are: to establish an enabling governance system for improved wildlife management, promote new policies, legislation, and procedures for improved wildlife governance, establish independent advocacy capacity, establish independent capacity to monitor institutional performance and help implement new wildlife governance policies and practices.

In Tanzania, World Resource Institute (WRI) is responsible for building NGOs technical capacity in policy research / outreach and in institutional assessment and monitoring.

Three local NGOs identified for long term partnerships with WRI to develop policy research, performance monitoring and outreach capacity are:

- Lawyers Environments Action Team (LEAT)
- Journalists Environmental Association of Tanzania (JET)
- Friedkin Conservation Fund (FCF)

These NGOs were selected because of their interest in participating in public policy matters, their interests in SO2 policy priority and their different but complimentary approaches to participating in policy reform.

The Co-operative agreement for the Environment Governance Initiative project was signed on September 30, 1995 between United States Agency for International Development (USAID) /Washington. As of September 30, 1999 USAID/Tanzania had obligated a total of US\$ 600,000 into the agreement. Of this total, WRI has subgranted its three Tanzania partners as follows:

Partner	Subgrant number	Amount US\$
LEAT	GOO74	25,031
	GOO55	22,028
	GO105	76,664
Total		<u>123,723</u>
JET	GOO69	<u>4,000</u>
FCF	GOO83	<u>28,841</u>

1.2 Audit Objectives and Scope

1.2.1 Audit objective

The overall audit objective was to perform an audit in accordance with generally accepted auditing standards and US Comptroller General's Government Auditing standards (1994 Revision). The audit accordingly, included such tests of the accounting records as deemed necessary under the circumstances.

The specific objectives were to:

- Express an opinion on whether the financial status expenditure report for the WRI's Tanzania partners present fairly, in all material respects, and in conformity with the basis of accounting described in the report and the use of funds in accordance with the agreements.
- Evaluate and obtain a sufficient understanding of the project's internal control structure related to WRI's Tanzania partners, assess control risk and identify reportable conditions, including material internal control weaknesses.

- Perform tests to determine whether WRI's Tanzania partners complied, in all material respects, with agreement terms and applicable laws and regulations. Any material instances of non-compliance and all indications of fraud were to be identified.

1.2.2 Audit Scope

The audit scope required us to carry out sufficient audit steps and procedures to ensure that the audit objectives were met, and in particular to:

- Examine the terms and conditions of the agreements, applicable standard provisions, implementation letters, budgets, financial or program evaluations and correspondence in order to gain knowledge and understanding of the goals and objectives of the project agreement, activities being financed by USAID/Tanzania, types of costs, financial procedures and requirements and results of completed financial reviews.
- Examine agreements, handbooks and other pertinent information. Obtain copies of documents, records, reports and correspondence, to obtain sufficient evidence in expressing our opinion. Study the chart of accounts, cost accounting systems, organizational charts and reports of internal auditors, independent auditors, government auditors and related studies.
- Carry out audit steps and procedures to provide reasonable assurance of detecting errors, irregularities and illegal acts that could have a material direct or indirect effect on the report.
- Obtain specific written representations from management through a client representation letter in accordance with SAS 19 and generally accepted auditing standards.
- Examine and evaluate the WRI's Tanzania partners internal control structure and capability to properly identify and account for expenditures to assess control risk.
- Examine bank statements for accounts maintained to determine that they are reconciled on a timely basis and that transactions are appropriate.
- Review the procedures used to control the funds, including their channeling to contracted financial institutions or other implementing units. Prepare a proof of cash for the appropriate time period.

- Review procurement procedures to sound commercial practices including competition were used, reasonable prices were obtained and there were adequate controls on quantities received.
- Determine whether USAID's eligibility rules for goods and services, suppliers, restricted goods and source and nationality, were followed.
- Determine whether WRI's Tanzania partners had established the required property management policies and procedures.
- Examine job descriptions and qualifications of all management personnel hired under the agreements to manage and account for USAID funds to determine the appropriateness of the job descriptions and ability of hired personnel to perform the described functions. Test – check other positions in the organization to determine whether the same rules apply and if there has been key personnel changes, whether USAID approval was sought.
- Review WRI's Tanzania partners hiring procedures for staff and consultants and determine whether the process was fair and transparent.
- Review employee allowances and benefits paid to employees to determine whether they were allowable under the standard regulations.
- Determine whether WRI's Tanzania partners have substantially achieved the contract performance objectives specified in the contract.

1.3 Results of the audit

1.3.1. Determine the propriety and validity of the Fund Accountability Statement (FAS).

WRI's Tanzania partners have not prepared a FAS as they have to comply with the requirements of Circular A-133 which only requires preparation of a financial status expenditure report. The Financial Status Expenditure Report for the period January 1, 1998 to September 30, 1999 is fairly presented.

1.3.2. Identify, evaluate and report on the WRI's Tanzania partners internal control structure

We reviewed the internal control structure. We concluded based on our review that the internal control structure was adequate except for issues raised in section 3.2 of this report.

1.3.3. Reach an opinion as to whether or not WRI Tanzania partners complied in all material respects with agreement terms and applicable laws and regulations

We concluded, based on our review that, WRI's Tanzania partners (LEAT, FCF & JET) have complied with WRI's subgrant agreement.

1.4 Management Response

WRI concurs with the audit findings and recommendations. Our management response is included in each of the findings under 3.2.1 to 3.2.6.

As the level of support to LEAT through WRI was substantially higher than the other institutions we will provide an overview of the relationship in this section. More detailed responses to the internal control issues regarding LEAT will be found in sections 3.2.1 to 3.2.6.

LEAT is a young organization established in 1995. As a young organization it had major organizational development challenges. At the time that the subagreements were negotiated, USAID had agreed to provide organizational development support to local NGOs working under this program including WRI's partner NGOs. This support has not yet been provided.

WRI's primary responsibility with LEAT was building technical capacity in policy research and advocacy. WRI did however build into the first two subagreements project audits to ensure the appropriate management of project funds. However, there is still a real need for LEAT to receive organizational development support and WRI will be requesting from USAID/Tanzania additional support to address these and other issues with LEAT. The funds that have been issued through WRI to LEAT for indirect costs went primarily to support a much needed office infrastructure in order to be able to conduct the work.

2.0 FINANCIAL STATUS EXPENDITURE REPORT

2.1 Independent Auditors' Opinion

We have audited the Financial Status Expenditure Reports of the three WRI's Tanzania partners; Lawyers Environmental Action Team (LEAT), Journalists Association of Tanzania (JET) and Frikin Conservation Fund (FCF) funded by USAID through WRI with contract number PCE-5517-A-00-5021-00 under SO2 grant by USAID/Tanzania for the period January 1,1998 to 30 September 1999.

The Financial Status Expenditure Reports are the responsibility of the management of the WRI's partners in Tanzania. Our responsibility is to express an opinion on the Financial Status Expenditure Reports based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and U.S. Comptroller General's Government Auditing Standards (1994 Revision). These standards require that we plan and perform the audit to obtain reasonable assurance as to whether the Financial Status Expenditure Reports are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Status Expenditure Reports. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Financial Status Expenditure Report presentation. We believe that our audit provides a reasonable basis for our opinion.

The Financial Status Expenditure Reports are prepared on the basis of cash receipts and disbursements in line with USAID's financial accounting system.

In our opinion the Financial Status Expenditure Reports referred to above present fairly, in all material respects, project revenue and costs reimbursed and incurred for the period ended 30 September 1999 in accordance with the terms of agreement and in conformity with the basis of accounting described above.

This report is intended for the information of WRI and USAID. However, upon release by USAID, this report is a matter of public record and its distribution is not limited

Deloitte & Touche Tanzania

~~DELOITTE & TOUCHE~~

Date: 7 September 2000

Tel. No. 2115352/2116006 Fax 2116319

Deloitte
Touche
Tohmatsu
P.O. Box 1559
DAR ES SALAAM

2.2 LAWYERS ENVIRONMENTAL ACTION TEAM (LEAT)

**2.2.1 FINANCIAL STATUS EXPENDITURE REPORT
FOR THE PERIOD FROM JANUARY 1, 1998 TO SEPTEMBER 30, 1999**

Budget Category	Approved Budget	Actual Expenditure	Funds available
Salaries	47,206	26,860	20,346
Contractual Services	500	500	-
Conference costs	19,750	19,750	-
Communication costs	1,000	1071	(71)
Travel & Per Diem	23,653	14,972	8,681
Other costs: Field Research	9,200	7,512	1,688
Total Direct costs	101,309	70,665	30,644
Gen. & admin. Expenses (22.7%)	22,414	13,270	9,144
Total Project Costs	123,723	83,935	39,788

**2.2.2 JOURNALISTS ENVIRONMENTAL ASSOCIATION OF TANZANIA
(JET)
FINANCIAL STATUS EXPENDITURE REPORT
FOR THE PERIOD FROM MAY 1,1998 TO SEPTEMBER 30, 1998**

Budget Category	Approved Budget	Expenditure	Fund available
Salaries	400	300	100
Fringe Benefits	65	-	65
Supplies & Materials	270	251	19
Contractual Services	65	61	4
Communication costs	470	417	53
Travel & Per Diem	1670	837	833
Equipment	100	100	-
Other costs:			
Field Research	52	52	-
Total Direct costs	3,092	2,018	1,074
Gen. & Admin. Expenses	908	482	426
Total Project Costs	4,000	2,500	1,500

**2.2.3 FRIEKIN CONSERVATION FUND (FCF)
FINANCIAL STATUS EXPENDITURE REPORT
FOR THE PERIOD FROM JANUARY 1, 1998 TO SEPTEMBER 30, 1998
SUBGRANT GOO83**

Budget Category	Approved Budget	Expenditure	Fund available	Questioned cost unsupported
Salaries	20,000	19,496	504	
Travel & Per Diem	8,000	4,048	3,952	42
Total Direct costs	28,000	23,544	4,456	42
Gen. & Admin. Expenses (22.7%)	6,300	5,297	1,003	0
Total Project Costs	34,300	28,841	5,459	42

**WRI'S PARTNERS – LEAT, JET AND FCF
FINANCIAL STATUS EXPENDITURE REPORT
FOR THE PERIOD ENDED 30 SEPTEMBER 1999**

2.3. Notes to the Financial Status Expenditure Report

2.3.1 Fund accountability statement

Fund accountability statement comprises local expenditure incurred in Tanzania.

2.3.2 Basis of accounting

The Financial Status Expenditure Reports are prepared on a cash basis

2.3.3 Revenue

Revenue represents amounts received from WRI for the contract No. PCE-5517-A-00-5021-00 from USAID/Tanzania.

2.3.4 Expenditure

Represents amounts disbursed in Tanzania shillings translated to US Dollar at the average exchange rate prevailing during the month of the transaction.

3 INTERNAL CONTROL STRUCTURE

3.1 INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL

We have audited the Financial Status Expenditure Reports of the three WRI's Tanzania partners; Lawyers Environmental Action Team (LEAT), Journalists Association of Tanzania (JET) and Friekin Conservation Fund (FCF) funded by USAID through WRI with contract number PCE-5517-A-00-5021-00 under SO2 grant by USAID/Tanzania for the period January 1, 1998 to 30 September 1999.

We conducted our audit in accordance with generally accepted auditing standards and the U.S. Comptroller General's Government Auditing Standards (1994 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the Financial Status Expenditure Reports are free of material misstatement.

The management of the respective NGOs are 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 of internal control structure and 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; transactions are executed in accordance with management's authorization and in accordance with the terms of the agreements; and transactions are recorded properly to permit the preparation of the Financial Status Expenditure Report in conformity with the basis of accounting described in note 2.3 to the Financial Status Expenditure Report. 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.

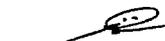
In planning and performing our audit of the Financial Status Expenditure Reports of the respective NGOs for the period ended September 30, 1999, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of forming an opinion on the Financial Status Expenditure Reports and not to provide an opinion on the internal control structure. Accordingly we do not express such an opinion.

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 (AICPA). A material weakness is a reportable condition in which the design or operation of one or more of the specific internal 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 status expenditure report and the cost sharing schedule 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.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management in section 3.2.

This report is intended for the information of WRI/respective Tanzania NGOs and the U.S. Agency for International Development (USAID). However, upon release by USAID, this report is a matter of public record and its distribution is not limited.

Deloitte & Touche Tanzania



DELOITTE & TOUCHE
Tel. No. 2115352/2116006 Fax 2116379
P.O. Box 1559
DAR ES SALAAM

Date: 4 September 2000

3.2 FINDINGS AND RECOMMENDATIONS ON THE INTERNAL CONTROL STRUCTURE

3.2.1 LAWYERS ENVIRONMENTAL ACTION TEAM (LEAT)

(a). The Financial Status Expenditure Report

Finding

The financial status expenditure report for the funds granted to LEAT through WRI, were audited by a local audit firm and a clean audit opinion was given. However, we could not obtain the management letter showing the auditor's observations and recommendations. On further enquiry, we were informed that the audit findings were verbally discussed with the auditor.

Recommendation

Audit findings should be documented for future follow up.

Auditee comment

WRI will encourage LEAT to conduct an annual audit from a USAID approved list of audit firms. LEAT has informed WRI that this recommendation is an institutional priority.

USAID comment

We agree with the auditor's recommendation.

(b). Salaries

Finding

The amount spent on salaries agreed with the budget. However, we could not obtain individual contracts for the permanent staff to verify the accuracy of the amounts paid to them. We were told that the supporting documents were burnt in Mavuno House where the offices were previously located.

Recommendation

We recommend that new contracts be prepared for the permanent staff. Staff contracts are important documentary evidence of agreed terms of employment and can be useful in resolving disputes should any arise. They should therefore be stored in a safe place such as a fireproof cabinet to avoid such losses as occurred above.

Auditee comment

WRI concurs with the auditor's recommendation. WRI will encourage LEAT to develop the appropriate procedures for terms of employment and that these documents are safeguarded. LEAT has agreed to take immediate action to address this recommendation.

USAID comment

We agree with the auditor's recommendation

(c). Accounting manual

Finding

LEAT has been operating without financial regulations and an accounting manual. As a result, no specific travelling allowance rates have been established for assignments outside the office. The office decides the amount to be paid based on availability of funds and geographical location of the area where the assignment is to be carried out. We understand that LEAT has prepared an accounting manual that is yet to be approved.

Recommendation

Standardised travelling allowance rates make planning and accounting for travel advances more efficient and consistent hence standard rates should be determined and applied.

The LEAT accounting manual should be approved and adopted as soon as possible to ensure that all procedures are in compliance with set regulations.

Auditee comment

WRI concurs that LEAT should develop an accounting manual. WRI has had discussions on the urgency and importance of this recommendation with LEAT. LEAT has informed WRI that they are making this an institutional priority.

WRI also concurs that travel allowance rates should be established. LEAT has assured WRI that while they have not developed standardized travel allowance rates, they have not exceeded the maximum daily rates allowable in travel costs.

USAID comment

We agree with the auditor's recommendation.

3.2.2 JOURNALISTS ENVIRONMENTAL ASSOCIATION OF TANZANIA (JET)

Finding

Funds disbursed

Out of the budget of US\$ 4,000, only US\$ 2,500 was disbursed by WRI. All payments are supported. We did not obtain a reason as to why the balance has not been disbursed to date.

Recommendation

JET management should follow up the state of the undisbursed balance to ensure that the budget spending is in line with the agreement and the goal is achieved.

Auditee comment

WRI will write a letter to JET that the work completed as of 9/30/98 was satisfactory to the level of disbursement. The remainder of the original scope of work was determined by WRI to be no longer relevant and thus no further disbursements will be made.

USAID Comment

We have noted the auditee's comments that the balance will not be disbursed.

3.2.3 FRIEKIN CONSERVATION FUND (FCF)

Unsupported expense

Included in travelling expense of Tshs. 226,590 was Tshs. 33,000 equivalent to US\$ 42 for which no supporting documents were available.

Recommendation

Supporting documents form an important part of the accounting records. They should be carefully filed for reference.

Auditee comment

WRI concurs with the recommendation and will incorporate this recommendation in any future collaboration with FCF.

USAID comment

We agree with the auditor's recommendation.

4.0 COMPLIANCE WITH AGREEMENT TERMS AND APPLICABLE LAWS AND REGULATIONS

4.1 Independent Auditor's Report on Compliance

We have audited the Financial Status Expenditure Reports of the three WRI's Tanzania partners; Lawyers Environmental Action Team (LEAT), Journalists Association of Tanzania (JET) and Friekin Conservation Fund (FCF) funded by USAID through the World Resource Institute (WRI) with contract number PCE-5517-A-00-5021-00 under SO2 grant by USAID/Tanzania for the period January 1, 1998 to 30 September 1999.

We conducted our audit in accordance with generally accepted auditing standard and the U.S Comptroller General's Government Auditing Standards (1994 Revision). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial status expenditure report is free of material misstatement.

Compliance with agreement terms and laws and regulations applicable to the WRI's Tanzania partners are the responsibility of the respective management. As part of obtaining reasonable assurance about whether the Financial Status Expenditure Reports are free of material misstatement, we performed test of the WRI's Tanzania partners' compliance with certain provisions of agreement terms and regulations. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported therein under U.S Government Auditing standards (1994 Revision).

This report is intended for the information of WRI and U.S Agency for International Development (USAID). However, upon release USAID, this report is a matter of public record and its distribution is not limited.

Deloitte & Touche Tanzania


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Date: 4 September 2000

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