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AUDIT OF
SCIENCE AND TECHNOLOGY
RESEARCH GRANTS
PROJECT NO. 398-0249

AUDIT REPORT NO. 2-493-88-04-N
JANUARY 29, 1988

UNITED STATES GOVERNMENT

Memorandum

TO: Dr. John R. Eriksson
Director, USAID/Thailand

DATE: January 29, 1988
RIG/EA-88-99

FROM: Leo L. LaMotte *LaMotte*
Regional Inspector General for Audit

SUBJECT: Audit Report No. 2-493-88-04-N
Audit of Science and Technology Research Grants,
Project No. 398-0249

Attached is a copy of the final consolidation report on the subject audit. Separate reports were issued on each grantee University to provide USAID/Thailand with specific details needed to resolve the consolidated recommendations shown below. Those report titles and individual questioned cost amounts along with individual reports identifying internal control problems are listed below.

The certified public accounting firm of Ernst & Whinney (Bangkok) prepared the report dated September 15, 1987. The purpose of the review was to determine whether project funds were being properly accounted for in compliance with the terms of the grants and other applicable A.I.D. policies and procedures, and to identify and evaluate the accounting systems and internal controls of the funds.

A total of nine institutions received A.I.D. grants amounting to \$2,772,646 under the Program Development and Support Project No. 398-0249 which was to enhance Science and Technology Development in Thailand. An audit report for each institution was issued to set out details for individual grants. The auditors performed substantive and compliance tests on transactions totaling \$1,318,335 or 89% of actual expenditures. Of this amount \$491,679 in costs were questioned. The grantees were found to have complied with all other material terms and conditions of the grant agreements examined.

As a result, the following consolidated recommendations from Audit Report Nos. 2-493-88-05-N through 2-493-88-13-N will be included in the Inspector General's audit recommendation follow-up system.

Recommendation No. 1

We recommend that USAID/Thailand resolve with the nine institutions/grantees questioned costs in the amount of \$491,679.

Recommendation No. 2

We recommend that USAID/Thailand assist the grantees correction of internal control problems detailed within each grant report.

Please advise this office within 30 days of the actions planned or taken to implement these recommendations.

Science and Technology Research Grants
Summary of Questioned Costs*

<u>Audit Title</u>	<u>Audit Report Number</u>	<u>Questioned Costs</u>
Research Grants for Prince of Songkla University	2-493-88-05-N	\$ 36,216
Research Grants for Kasetsart University	2-493-88-06-N	106,456
Research Grants for Chiangmai University	2-493-88-07-N	120,591
Research Grant for Malaria Center Region 2, Chiangmai, Dept. of Communicable Disease Control, Ministry of Public Health	2-493-88-08-N	6,107
Research Grants for King Mongkut's Institute of Technology	2-493-88-09-N	20,777
Research Grant for Asian Institute of Technology	2-493-88-10-N	23,602
Research Grant for Department of Agriculture	2-493-88-11-N	19,997
Research Grants for Mahidol University	2-493-88-12-N	140,244
Research Grants for Khon Kaen University	2-493-88-13-N	17,689
		<u>\$491,679</u>

* All reports contain internal control recommendations.

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Ernst & Whinney

SCIENTIFIC RESEARCH GRANTEE INSTITUTIONS

IN THAILAND

PREPARED FOR : REGIONAL INSPECTOR GENERAL/AUDIT/MANILA

PREPARED BY : ERNST & WHINNEY (BANGKOK)

Ernst & Whinney

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15th September, 1987

Mr. Leo L. La Motte,
Regional Inspector General/Audit,
Agency for International Development,
Ramon Magsaysay Center,
1680 Roxas Blvd., Manila 2801,
PHILIPPINES.

Dear Sir,

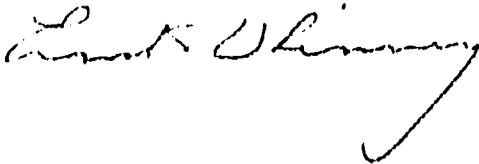
RESEARCH GRANTEE INSTITUTIONS - SCIENCE AND TECHNOLOGY
CONSOLIDATION REPORT

We have completed our examination of the systems and controls with respect to the above captioned in accordance with the contract no. 398-0249-C-00-6048-00 dated 19th June, 1986 as per amendment no. 1 and 2 and present herewith our findings and recommendations.

The matters dealt with in this report are based on the information and documents provided to us and therefore our comments cannot be expected to be exhaustive and to include all possible weaknesses on the systems of accounting and internal control.

Should you require further clarification on the report or additional information to be added to, please feel free to contact us.

Yours faithfully,



Encl.
RT:jk

SCIENTIFIC RESEARCH GRANTEE INSTITUTIONS

IN THAILAND

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APPENDIX I

APPENDIX II

Ernst & Whinney

1. INTRODUCTION

This report provides the results of our review of accounting system and internal control of the scientific research grantee institutions in Thailand, under the contract of which the contents are summarised as follow :

<u>INSTITUTION/GRANT NO.</u>	<u>PROJECT OUTLINE</u>	<u>PROJECT PERIOD</u>	<u>BUDGETED AMOUNT (US\$)</u>
1. Prince of Songkla University (PSU)			
1.1 936-5542-G-00-5032-00	Natural Insecticides for Spodoptera Litura Fabr.	4/4/85-31/10/88	150,000
1.2 936-5542-G-00-6054-00	Biotechnology Application for Characterization and Selection of Better Yielding Rubber Clones	27/6/86-31/12/89	150,000
2. Kasetsart University (KU)			
2.1 936-5542	Utilization of Cassava and Cassava Waste through Fermentation Technology	22/5/84-31/5/87	144,000
2.2 936-5542-G-00-5057-00	In Vitro Conservation and Germplasm Exchange of Bamboo	10/6/85-31/10/87	150,000
2.3 936-5542-G-00-5058-00	Hybridization of Halotolerant Yeast for the Production of Alcohol Fuels	8/8/85-30/11/88	150,000

3. Chiang Mai University (CMU)

- | | | | | |
|-----|-----------------------|--|----------------------|---------|
| 3.1 | 936-5542-G-00-5044-00 | Development of an
Immunoperoxidase Test
for Early Diagnosis
of Acute Reactional
States in Leprosy
Patients | 22/4/85-
30/11/87 | 107,400 |
| 3.2 | 936-5542-G-00-5056-00 | Evaluation in Vitro
of Interleukin 1
(IL-1) and
Interleukin 2 (IL-2)
as Possible Immuno-
therapeutic Agents in
Leprosy | 10/6/85-
31/10/87 | 150,000 |

4. Ministry of Public Health,
Malaria Center Region 2 (MC)

- | | | | | |
|-----|-----------------------|---|----------------------|--------|
| 4.1 | 936-5542-G-SS-3035-00 | Comparison of Two in
Vitro Techniques
for Culture of
Plasmodium Falciparum | 20/6/83-
31/12/85 | 60,100 |
|-----|-----------------------|---|----------------------|--------|

5. King Mongkut's Institute
of Technology (KMIT)

- | | | | | |
|-----|-----------------------|--|----------------------|---------|
| 5.1 | 936-5542-G-SS-3036-00 | Soil Salinity Control
for the Growth of
Plants which can Serve
as Energy Source | 20/6/83-
31/10/87 | 150,000 |
| 5.2 | 936-5542-G-00-6050-00 | Improved Producer Gas
Cleaning System | 16/6/86-
31/12/88 | 83,050 |

6. Khon Kaen University (KKU)

6.1	936-5542-G-00-6026-00	Collection and Utilization of Tamarinds Germplasm	7/5/86-31/12/89	150,000
6.2	936-5542-G-00-6044-00	Development of Methodologies for Cowpea Tissue Culture	21/5/86-31/12/89	137,785
6.3	936-5544-G-00-5086-00	Cashew Nut Compact Sized Sheller	10/9/85-30/11/88	149,600

7. Asian Institute of Technology (AIT)

7.1	936-5542	Heat Sterilization and Accelerated Drying of High Moisture Rice for Safe Storage	10/5/84-31/12/87	150,000
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8. Department of Agriculture (DOA)

8.1	936-5542-G+SS-3038-00	The role of VA Mycorrhizae in the Phosphorus Nutrition of Economic Leguminous Crops in Thailand	13/10/83-30/9/87	160,000
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9. Mahidol University (MU)

9.1	936-5542 (Dr. Suchart U.)	Biological Control of Schistosomiasis Transmitting Snails in Southeast Asia	5/3/84- 30/9/87	150,000
9.2	936-5542 (Dr. Somsak P.)	Improve of Bacterial Agents for Control of Mosquito Vectors	17/5/84- 30/9/87	149,930
9.3	936-5542-G-00-5058-00	Fiber Farming through Weeding Utilization	10/6/85- 31/10/88	131,500
9.4	936-5542-G-00-5078-00	Antigenic Diversity of Plasmodium Vivax	8/8/85- 30/11/88	150,000
9.5	936-5542-G-00-5079-00	Development of Immuno- diagnosis and Improvement of Immunotherapy of Snake Venom Poisoning	7/8/85- 30/11/88	149,291

 2,772,646

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RESULT OF AUDIT :

<u>Institution</u>	Fund	Actual			Questioned
	Received	Spending			Cost
	<u>to date</u>	<u>Reported</u>	<u>Amount Verified</u>		<u>Cost</u>
	<u>US\$</u>	<u>US\$</u>	<u>US\$</u>	<u>%</u>	<u>US\$</u>
1. Prince of Songkla University	115,047	114,887	110,655	96	36,216
2. Kasetsart University	291,249	290,060	231,288	80	106,456
3. Chiang Mai University	217,606	203,934	180,053	88	120,591
4. Ministry of Public Health, Malaria Center Region 2	55,373	55,373	46,472	84	6,107
5. King Mongkut's Institute of Technology	146,289	134,706	112,433	83	20,777
6. Khon Kaen University	145,919	130,089	113,559	87	17,689
7. Asian Institute of Technology	30,261	50,102	47,903	96	23,602
8. Department of Agriculture	97,264	88,005	82,995	94	19,997
9. Mahidol University	<u>386,133</u>	<u>417,801</u>	<u>392,977</u>	<u>94</u>	<u>140,244</u>
	1,485,141	1,484,957	1,318,335	89	491,679
	=====	=====	=====	==	=====

REMARK : The above tabulation is based on the exchange rate of US\$ 1 = Baht 26 which had been adopted in translating Baht figures to U.S. dollars.

: For questioned cost, details are set out in individual grant reports in Baht value.

2. INITIAL DISCUSSION

Initial discussion with the Principal Investigators/the Co-investigators, the field work in respect of evaluating, testing the systems of internal control, reported expenditures and compliance thereto with terms of grant agreement and final discussion on findings with the Principal Investigators/the Co-investigators were conducted during 31st March, 1987 to 25th June, 1987.

3. ADMINISTRATION OF GRANTS

The grants are administered by the institution, the Principal Investigator or a combination/jointly as categorised on an institution basis by the following :

	<u>Institution</u>	<u>Principal Investigator</u>	<u>Combination* /Jointly</u>
1. Prince of Songkla University			/
2. Kasetsart University			/
3. Chiang Mai University			
4. Ministry of Public Health, Malaria Center Region 2			
5. King Mongkut's Institute of Technology			/
6. Khon Kaen University			/
7. Asian Institute of Technology			/
8. Department of Agriculture			/
9. Mahidol University			/

(* The functions of the combination/jointly are summarised, on an entity basis, in Appendix I and Appendix II.)

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AUDIT

At the time of this exercise no audit is carried out by the internal auditor of the research grantee institution or internal auditor of Department of Technical and Economic Cooperation and Office of the Auditor General of Thailand except for the following grants :

<u>INSTITUTION/GRANT NO.</u>	<u>AUDITED BY</u>	<u>RESULT</u>
1. Kasetsart University		
1.1 936-5542	Internal auditor of the University	Report was issued on 7th April, 1986 with respect to lack of control over petty cash fund and no recording of fixed assets of Baht 22,490 in the fixed assets register. However, these are now implemented.

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1.2 936-5542-G-00-5057-00 Internal auditor
of the University

Report issued for the period of August 1985 to January 1986 reported "No finding except for the project's assets, register should be prepared and a copy submitted to Horticulture Department and inspection of assets against register is to be carried out subsequently". However, this recommendation is now implemented.

2. Chiang Mai University

2.1 936-5542-G-00-5056-00 Internal auditor
of Department of
Technical and
Economic
Cooperation

An audit report issued on 9th January, 1987 reported "No fixed assets register nor tag numbers are assigned to fixed assets. The register should be prepared separately from the Faculty's assets and a copy submitted to Department of Technical and Economic Cooperation". At the time of this exercise, the recommendation is being implemented.

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3. King Mongkut's Institute
of Technology

3.1 936-5542-G-SS-3036-00 Office of the Auditor General of Thailand

Project documents and records are periodically submitted to Office of the Auditor General of Thailand for auditing. No audit report has been received up to the time of this exercise.

4. Asian Institute of Technology

4.1 936-5542 External Certified Public Accountant

Unqualified opinion was expressed for the past three years.

5. SCOPE OF WORK

The objective of the exercise is to review financial and internal control systems. Specifically, under the terms of the engagement this encompasses :

- 5.1 Hold initial discussion with research grantee institution and principal investigators concerning systems review and audit work to be performed.
- 5.2 Examine the accounting systems and internal controls of the research grantee institution and the principal investigators.
- 5.3 Ascertain the propriety of procedures used by the grantee to authorize and bill USAID for expenditures under the grant.
- 5.4 Examine a representative sample of expenditures reimbursed by USAID as to their compliance with USAID requirements.
- 5.5 Ascertain whether the grantee had completed with the terms of the grant.
- 5.6 Prepare an audit report for RIG/A/MANILA which include an outline of specific deficiencies as well as any recommendations for improvement.

The examination was conducted in accordance with generally accepted government auditing standards appropriate to the scope of audit as described below.

The scope of audit encompassed an examination of research grantee institution/principal investigators' financial operating procedures, financial transactions, accounts and reports and included such tests of these records and such other auditing procedures as were necessary in the circumstances. Our audit does not include coverage of the economy and efficiency of operations, nor do we attempt to assess the results of the contract performance.

Receipts and disbursements were documented and reviewed. Compliance and substantive tests were carried out.

6. FINANCIAL STATEMENTS

We have examined the Status Of Funds/And Request For Funds of the Scientific Research Grantee Institutions in Thailand for the grants and the periods as set out in section 1 of this report.

Our examination was made in accordance with generally accepted auditing standards and the financial and compliance elements of the Standards for Auditing of Governmental Organisations, Program, Activities and Functions, issued by the U.S. Comptroller General in 1981, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, except as set forth in the following paragraph.

We have not received the detailed budget of the Grant no. 936-5542-G-SS-3036-00 of King Mongkut's Institute of Technology in order to ascertain whether the disbursements of US\$ 124,031 up to 31st March, 1987 relate to the grant or not. Furthermore, as mentioned in the section 5 of this report, our scope of work does not include coverage of the economy and efficiency of operations, nor do we attempt to assess the results of the contract performance.

The Status Of Funds/And Request For Funds includes costs in the amount of US dollars 491,679 as set out in section 1 of this report which we have questioned for the adequacy of supporting documentation and for disallowance under the terms of grant agreements.

Since the amount as set out in paragraph 3 of this section is significant, we thus at this stage cannot express our opinion to the disbursements of Grant no. 936-5542-G-SS-3036-00 of King Mongkut's Institute of Technology in respect of its relation to the grant objective.

In our opinion, subject to the effects of such adjustments, if any, as might have been required had the ultimate resolution of the allowability of the questioned costs contained in the Status Of Funds/And Request For Funds been known, the Status Of Funds/And Request For Funds of the Scientific Research Grantee Institutions in Thailand for the grants and the periods as set out in section 1 present fairly the expenditures, in conformity with generally accepted accounting principles.

This report is intended solely for the use of the Agency for International Development and should not be used for any other purposes.

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7. COMPLIANCE MATTERS

We have examined the Status Of Funds/And Request For Funds of the Scientific Research Grantee Institutions in Thailand for the grants and the periods as set out in section 1 of this report.

Our examination was made in accordance with generally accepted auditing standards; the provisions of Standards for Audit of Governmental Organisations, Programs, Activities and Functions, promulgated by the U.S. Comptroller General, as they pertain to financial and compliance audits; the Guidelines for Financial and Compliance Audits of AID Financed Agreements and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with our examination, we found that for the grant items tested, the Scientific Research Grantee Institutions in Thailand complied with the material terms and conditions of the terms of grant agreement, except as stated in the individual grant reports.

As for the transactions not tested, based on our examination and the procedures referred to above, nothing came to our attention to indicate that the Scientific Research Grantee Institutions had not complied with the material terms and conditions of the terms of grant agreement.

8. STUDY AND EVALUATION OF INTERNAL ACCOUNTING CONTROL

The management of the research grantee institutions is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by the research grantee institutions are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorised use or disposition and that transactions are executed in accordance with the research grantee institution's authorization and recorded properly to permit the preparation of the Status Of Funds/And Request For Funds in accordance with the accounting practices prescribed by OMB Circular A-122, Cost Principles for Nonprofit Institutions and/or the terms and conditions of the grant agreements. Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected.

Our study and evaluation revealed weaknesses in the systems of internal control to which the weaknesses and recommendations are addressed in this section. The matters as addressed came to our notice during the conduct of financial and compliance audit which are designed primarily with a view to the expression of opinion on the accounts and compliance with the terms and conditions of the grant agreements and our comments cannot be expected to include all possible weaknesses in the systems of accounting and internal control. Accordingly, we do not express an opinion on the system of internal accounting control of the Scientific Research Grantee Institutions in Thailand taken as a whole. However our study and evaluation disclosed no condition that we believe to be a material weakness.

Findings and recommendations resulting from study and evaluation of internal accounting control have been set out in the individual grant reports of which the significant areas are summarised as follow :-

8.1 ADMINISTRATION OF GRANT FUNDS

FINDING

Some functions of administration of grant funds are by the principal investigators except for Malaria Center Region 2.

RECOMMENDATION

In order to promote the efficiency and effectiveness of research undertaken by the principal investigators (ie : to allow greater time to be devoted to research work), all administration functions could be performed by the institutions. Similarly, the institutions may be in a better position to administer due to administrative staff complement who are technically competent in administration.

8.2 SEGREGATION OF DUTIES

FINDING

There are inadequate segregation of duties in some grants, of which execution, authorisation, custody and recording functions are vested solely with one person.

RECOMMENDATION

It is recommended that the functions of execution, authorisation, custody and recording be segregated from each other in order to strengthen control over the project fund.

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8.3 BANK RECONCILIATION

FINDING

Reconciliation of cash balances in cash book of the project and bank statement is not made for some grants.

RECOMMENDATION

Such reconciliation should be prepared and documented on a monthly basis and submitted to a higher responsible official for review and be initialled as evidence of reviewing.

8.4 PAYMENT SYSTEM

FINDING

From the review of payment system revealed the following weaknesses in some grants :-

8.4.1 No evidence of receiving of goods and services are available in certain cases, such that there is no proof as to the receipt of benefits.

8.4.2 In certain cases there are insufficient documentary evidence as to the receipt of payment by suppliers.

RECOMMENDATION

In order to substantiate receipts of benefits and payments the following are recommended :

- (i) Receiving reports or acknowledgement on delivery order be prepared.
- (ii) Third party evidence (i.e. official receipt) containing details of name or trade-name and location of the entity issuing the receipt, date, amount, kind, description, quantity and price of goods be obtained.

Should this not be feasible (e.g. payment to individual), photocopy of identification card including signatory of recipient be obtained.

8.5 DISBURSEMENT - TERMS OF GRANT AGREEMENT

FINDING

Some disbursements are not in accordance with the terms of grant agreement and disallowable costs are made without prior written approval from USAID.

RECOMMENDATION

It is recommended that disbursement not in accordance with the terms of grant agreement and disallowable costs should be made against prior written approval from USAID.

8.6 PROJECT ADMINISTRATION UNIT

FINDING

At the time of the exercise, USAID does not have a "project administration unit" which provides advise and assistance to grantees on matters pertaining to administration, accounting and compliance with terms of grant agreement.

RECOMMENDATION

A project administration unit should be established with the function of advising and reviewing grantees' administration, accounting and compliance matters in order to identify and minimise problems related to the aforementioned areas.

8.7 WRITTEN GUIDANCE

FINDING

The grant standard provision defines reasonable/allocable/allowable costs and makes references to OMB Circular A-122. Such information should be supplemented by a more detailed written guidance which are more comprehensive (eg : need for time sheets, evidence as to receipt of benefits) in order to ensure that adequate accounting/administrative systems are maintained and transactions are in compliance with the standard provision.

RECOMMENDATION

As indicated above.

Appendix I

	Prince of Songkla		Kasetsart		King Mongkut's		Khon Kaen		Asian Institute		Department of		Mahidol**	
	University		University		Institute of		University		of Technology		Agriculture		University	
	<u>U.</u>	<u>PI</u>	<u>U.</u>	<u>PI</u>	<u>Inst.</u>	<u>PI</u>	<u>U.</u>	<u>PI</u>	<u>Inst.</u>	<u>PI</u>	<u>Dept.</u>	<u>PI</u>	<u>U.</u>	<u>PI</u>
- Receiving of fund	/		/		/		/		/		/		/	
- Custody of project fund			/		/		/		/		/		/	
- Procurement of goods and services			over	not over	/	*	/		/		over	not over	/	/
	/	฿ 20,000	฿ 20,000								฿ 20,000	฿ 20,000		
- Receiving of goods and services	/		/		/		/		/		/		/	
- Disbursement authorization	/		/		/		/		/		/		/	
- Staff recruitment	/		/		/		/		/		/		/	
- Recording of books of account	/		/		/		/		/		/		/	
- Financial report	/		/		/		/		/		/		/	
- Custody of books of account	/		/		/		/		/		/		/	
- Physical control	/		/		/		/		/		/		/	
- Management control	/		review of	review of	review of	review of	review of	review of	review of	review of	review of	review of	review of	review of
			operating	operating	operating	operating	operating	operating	operating	operating	operating	operating	operating	operating
			performance	performance	performance	performance	performance	performance	performance	performance	performance	performance	performance	performance

* For KMIT Thonburi Campus, the procurement of goods/services for amount not greater than Baht 5,000 is made by the Principal Investigator.

** See Appendix I

MAHIDOL UNIVERSITY

Ernst & Whinney

	<u>Dr. Suchart U.</u>		<u>Dr. Somsak P.</u>		<u>Dr. Thanakorn U.</u>		<u>Dr. Srisin K.</u>		<u>Dr. Kavi R.</u>	
	<u>Inst.</u>	<u>PI</u>	<u>Inst.</u>	<u>PI</u>	<u>Inst.</u>	<u>PI</u>	<u>Inst.</u>	<u>PI</u>	<u>Inst.</u>	<u>PI</u>
- Receiving of fund		/		/		/		/		/
- Custody of project fund	/		/		/		/		/	
- Procurement of goods and services		/		/		/	/			/
- Receiving of goods and services		/	/			/	/			/
- Disbursement authorization	/		/		/		/		/	
- Staff recruitment		/	/			/	/			/
- Recording of books of account		/		/	/		/			/
- Financial report		/		/	/			/		/
- Custody of books of account	/			/	/			/		/
- Physical control	/		/		/		/			/
- Management control	review of operating performance		review of operating performance		review of operating performance		review of operating performance			

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Distribution List

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