

Regional Inspector General for Audit
Dakar

10/1/93

**Audit of
USAID/Morocco's Systems for
Project Monitoring and Evaluation**

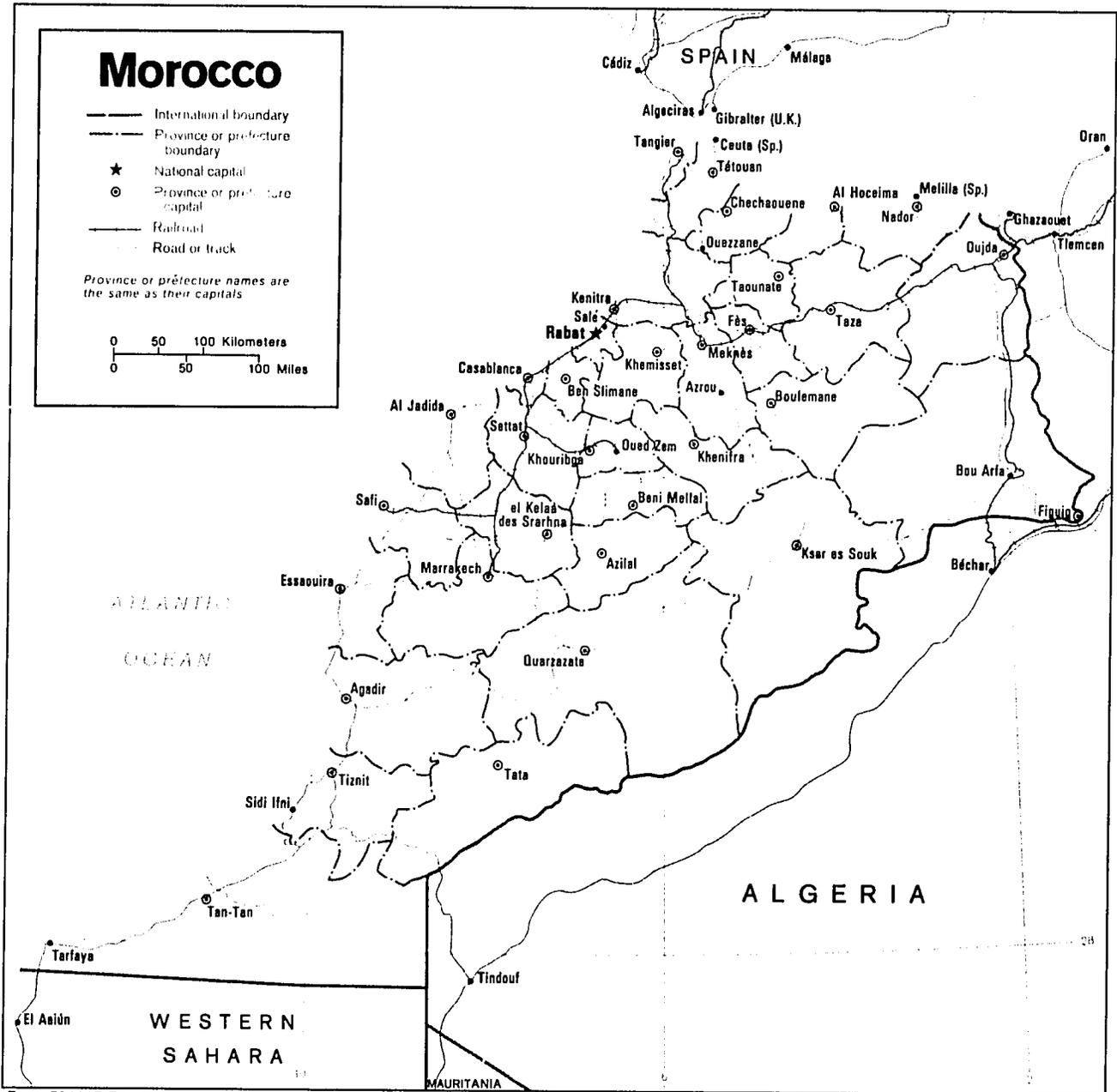
**Audit Report No. 7-608-93-04
February 10, 1993**



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UNITED STATES OF AMERICA
AGENCY FOR INTERNATIONAL DEVELOPMENT
OFFICE OF THE REGIONAL INSPECTOR GENERAL FOR WEST AFRICA

UNITED STATES ADDRESS
RIG/DAKAR
AGENCY FOR INTERNATIONAL
DEVELOPMENT
WASHINGTON, D.C. 20523

February 10, 1993

INTERNATIONAL ADDRESS
RIG/DAKAR
C/o AMERICAN EMBASSY
B.P. 49 DAKAR SENEGAL
WEST AFRICA

MEMORANDUM

FOR: Martin V. Dagata, Director, USAID/Morocco
Thomas B. Anklewich
FROM: Thomas B. Anklewich, RIG/A/Dakar
SUBJECT: Audit of USAID/Morocco's Systems for Project Monitoring and Evaluation, Audit Report No. 7-608-93-04

Enclosed are five copies of our final report on our audit of USAID/Morocco's systems for project monitoring and evaluation. We reviewed your comments to the draft report when finalizing the audit report and have included the comments in total as Appendix II to this report. The report has three recommendations. Based on your comments and actions taken by the Mission to date, these recommendations are resolved and can be closed upon completion of the required corrective actions.

Please notify me of the Mission's progress towards implementing the resolved recommendations within 30 days, including documentation supporting any completed actions so that we may consider timely closure. I appreciate the cooperation and courtesies extended to my staff during the audit.

Background

A.I.D. is required to monitor and evaluate its development assistance programs so that Agency management has sufficient information to correlate expenditures with program results and allocate scarce resources to development priorities. To accomplish this, A.I.D. requires its missions to establish management systems to monitor and evaluate their portfolios.

Morocco is ranked as a middle income country in per capita income. But by other development indicators it ranks lower. Population growth, urbanization rate, illiteracy and unemployment levels and health conditions are similar to those of lower per capita income countries.

USAID/Morocco's strategic development objectives are to increase employment, enhance market competitiveness, and improve selected social services, such as health care and housing, through a portfolio of thirty-one projects. To accomplish this, Morocco receives a combination of Development Assistance, Economic Support Funding and Public Law 480 Food Assistance.

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As of March 31, 1992, total project portfolio funds obligated and expended amounted to \$284.3 million and \$196.7 million respectively. Our audit covered seven projects whose obligations and expenditures totaled \$97.1 million and \$74 million respectively. Appendix V lists the projects reviewed and their overall life-of-project funding.

Audit Objectives

The Office of the Regional Inspector General for Audit, Dakar performed a self-initiated audit of USAID/Morocco's systems for project monitoring and evaluation in accordance with generally accepted government auditing standards. This audit was part of the 1992 approved audit plan. We judgementally selected seven active projects during fiscal years 1990, 1991, and 1992 from a universe of 31 projects and sub-projects. (See Scope and Methodology, Appendix I, for the selection rationale.) Our field work was conducted from January 13, 1992 through May 7, 1992 to answer the following questions:

1. *Did USAID/Morocco establish a system for monitoring and evaluating projects as required by A.I.D. policies and procedures?*
2. *Did USAID/Morocco follow its system and A.I.D. policies and procedures for project monitoring?*
3. *Did USAID/Morocco follow its system and A.I.D. policies and procedures for project evaluation?*

In answering these objectives, we tested whether USAID/Morocco followed applicable internal control procedures and complied with certain provisions of laws, regulations and agreements. Our tests were sufficient to provide reasonable assurance whether USAID/Morocco followed A.I.D. procedures related to each audit objective and complied with certain provisions of laws and regulations. Furthermore, when we found problem areas, we performed additional work to: conclusively determine whether USAID/Morocco was following an A.I.D. procedure or complying with a law or regulation; identify the cause and effect of the problems; and make recommendations to correct the condition and cause of the problems. Appendix I contains a complete discussion of the scope and methodology for this audit.

Audit Findings

Did USAID/Morocco establish a system for monitoring and evaluating projects as required by A.I.D. policies and procedures?

The results of our audit showed that USAID/Morocco established a system for project monitoring and evaluation as required by A.I.D. policies and procedures. Further, Mission officials were in the process of improving the existing system to make it more useful as a

management tool. However, the evolving system needed further improvements to fully meet A.I.D.'s requirements.

To answer this objective, it was necessary first to understand how USAID/Morocco conducted its operations by focusing on its management systems and its internal controls related to project management. Next, it was necessary to compare this system with A.I.D.'s requirements. Therefore, we reviewed all the Mission's documented procedures (existing and in-draft) for monitoring and evaluating the Mission's portfolio of projects. We discussed these procedures and how they were actually put to use with Mission managers and staff at all levels to learn how well the Mission staff understood and implemented them. We observed weekly implementation review meetings and read briefing reports of other portfolio implementation monitoring activities. We reviewed the Mission's project evaluation plan with the Evaluation Officer for the years under audit and discussed the detailed implementation of the plan. Also, we compiled monitoring and evaluation data from the entire Mission portfolio (31 projects) in order to draw a test sample (seven projects) of how the monitoring and evaluation process was working. These seven projects were selected because they represented each major office in the Mission and each element of the project monitoring and evaluation process.

We concluded that the USAID/Morocco had established and was continuing to evolve a system for project monitoring and evaluation. During the period audited, USAID/Morocco officials had:

- revised its internal Mission operating orders for project evaluation and for most project monitoring tasks;
- augmented its management review and internal control assessment processes;
- focused its information gathering and reporting efforts on project and program results; and
- started developing management information systems for Mission-wide portfolio monitoring and for tracking private-sector project performance indicators.

Also, in response to recommendations in RIG/A/Dakar's audit report of USAID/Morocco's Private Sector Export Promotion Project, Report No. 7-608-92-09, issued in July 1992, USAID/Morocco established an audit tracking system to ensure that the Mission's projects received the necessary audit coverage and completely revised the mission order for project evaluation to bring it up to A.I.D. standards. Further, the Mission was in the process of incorporating audit and project evaluation tracking into its Project Implementation Monitoring Information System.

To ascertain whether USAID/Morocco's systems were established and implemented, we tested key aspects of the monitoring and evaluation process for seven projects under audit objectives two and three. These tests (1) verified the existence and use of project monitoring

and evaluation systems and (2) demonstrated that some improvements were needed to ensure that (a) the systems provided management with the required information and (b) projects were terminated promptly and properly. These findings are discussed below in detail.

**USAID/Morocco Needs To Further Describe
And Finish Implementing Its
Monitoring and Evaluation Systems**

A.I.D.'s Evaluation Handbook requires that A.I.D. missions have an order describing the organization and assignment of responsibilities for its monitoring and evaluation system. USAID/Morocco was developing an internal management information system for the monitoring and evaluation processes. Further, the Mission had prepared or was in the process of preparing separate mission orders for the evaluation process and several parts of the monitoring process. However, there was no capping mission order or other document that described the system as a whole because of other more pressing concerns such as pressure to reduce staff and an emergency evacuation which occurred during the period under audit. Without this mission order, the Mission does not have a document that clearly and succinctly describes the tasks and responsibilities for the various processes and how they relate to one another. Such a document would facilitate the Mission staff's overall understanding and subsequent use of its emerging management information system, an important tool for project monitoring and evaluation.

Recommendation No. 1: We recommend that the Director, USAID/Morocco issue a mission order describing the organization and operation of the Mission's Project Monitoring and Evaluation systems, including the assignment of responsibilities for related tasks.

U.S. Government requirements for monitoring and evaluation systems are clear. Office of Management and Budget Circular A-117 requires that agencies assess the effectiveness and efficiency of their programs on a continuing basis. Section 621a of the Foreign Assistance Act of 1961 (as amended) requires A.I.D. to follow accepted management practices in employing information systems and analytical techniques to support decision making and the effectiveness of its programs. Furthermore, A.I.D. Handbook 3, Chapter 11, Section E requires USAIDs to establish project management and portfolio oversight systems that have, at a minimum, monitoring procedures or methods which enable a project officer and other Mission managers to (1) oversee compliance with A.I.D. policies, procedures, and regulations; (2) ensure timely and coordinated provision of A.I.D. inputs; (3) assist grantees to effectively use resources; (4) identify implementation issues and non-performing projects; (5) collect data and information for project analysis; (6) develop a historical record of implementation for the official A.I.D. files; and (7) prepare periodic reports for Mission and A.I.D./Washington review.

Moreover, the *A.I.D. Evaluation Handbook*, supplement to chapter 12, A.I.D. Handbook 3, section 4.1 paragraph 3 states "Missions are required to issue a mission order or similar written procedures describing the organization and operation of this system, the responsibilities of Project Officers and the Mission Evaluation Officer, and procedures for reporting and following up on actions that are to be taken on the basis of evaluation recommendations."

USAID/Morocco had issued mission orders for parts of the monitoring process and one for the evaluation process to help project officers fulfill their monitoring duties. For example, the mission orders covered the review of contractor work plans, the design and approval of projects, project implementation reviews and reporting, administrative control of funds, and project advances. Further, the Mission was developing a project management information system--the Project Implementation Monitoring System. Nonetheless, there was no such directive to tie the disparate parts together. The system lacked a capping mission order providing the overall description.

At the time of our field work, USAID/Morocco's monitoring system was comprised of fifteen mission orders, weekly staff meetings, and A.I.D. Handbook 3 with its supplements. Two other mission orders were being drafted. (Appendix VI provides a listing of USAID/Morocco mission orders that contained project monitoring components.) As the USAID's system is somewhat complex and Handbook 3 is quite lengthy and complicated, a succinct summary of the organization of the Mission's monitoring process and the relationship of the various activities and responsibilities would be helpful both to the project officer charged with project implementation and the Mission managers charged with oversight.

The primary purpose for a project monitoring and evaluation system is to give the Mission managers information on which to base decisions such as to continue, modify, or terminate a project activity. Another reason for having a solid, working monitoring system is to prevent problems associated with staff turnover and to maintain an institutional memory. Mission officials indicated that during the period audited, USAID/Morocco had the normal U.S. Direct Hire and Foreign Service National turnover problems, pressure to reduce staff, and an emergency evacuation during the Gulf War. Because of the aforementioned conditions, there was no mission order or other document that described the system as a whole. Given the large and varied portfolio USAID/Morocco has to manage and the potential for continued staff rotations and loss of institutional memory, we believe an overall mission order on Project Monitoring and Evaluation would assist in making the various components of the Mission's monitoring and evaluation system as easily and widely understood by staff as possible. Further, to facilitate the understanding and use of the system, the mission order should be keyed to the Mission's new management information system.

USAID/Morocco Needs To Develop Project Close-out Procedures

A.I.D. Handbook 3 on Project Assistance requires USAID/Morocco, to perform certain project closure tasks to ensure continued benefits from the project and the orderly termination of A.I.D. assistance. For two out of our total sample of seven projects reviewed, some of these activities were not completed. As a result, funds for these projects were not deobligated soon after project closure, the results of important project tests were not documented, and a required project close-out report was not done. This situation occurred because USAID did not have written procedures to trigger the required close-out actions.

Recommendation No. 2: We recommend that the Director, USAID/Morocco:

- 2.1 establish project termination procedures in accordance with A.I.D. Handbook 3 and its supplements which define the Project Officer's, Contracting Officer's, Controller's, and senior managers' responsibilities for project termination and which specify the timeframes for completing project termination activities; and**
- 2.2 report in the next Federal Manager's Financial Integrity Act reporting cycle to the Assistant Administrator, Near East Bureau, the internal control weakness related to USAID/Morocco's project termination procedures, if this weakness is not corrected.**

Chapter 14 of A.I.D. Handbook 3 contains project close-out procedures. Among these requirements, A.I.D. missions are to close out project finances, prepare a Project Activities Completion Report, and to perform final project monitoring even after the Project Activities Completion Date (PACD). These particular tasks are required by sections 14C and 14D of Chapter 14.

Our review of the Mission's system revealed that among its procedures for project monitoring, there was not one for project close-out and termination. Among our seven test projects were two which terminated during the audit period. Thus, we reviewed these projects for adherence to A.I.D. project completion requirements.

These projects were "energy" projects: the Renewable Energy Project and the Energy Planning Project. These projects were designed and begun in the early 1980's and were implemented in cooperation with the Government of Morocco's Ministry for Energy and Mines. During project implementation, Mission managers concluded that this Ministry was not sufficiently interested in successfully concluding these projects and that the Ministry had other more pressing concerns. Thus, Mission officials decided to focus future energy activities on the private sector. However, these projects were not properly terminated by Mission personnel.

The Renewable Energy Project had initiated various tests the last several months of the project's life on some of its wind power activities to assess the viability and the efficacy of their wind turbine site selection process. These tests were not completed by the time of the PACD and the results are not subsequently recorded by the Mission in project files. Though the Mission has decided not to work with the Ministry of Energy and Mines in future renewable energy project implementation activities, there may be a need in the future to initiate a renewable energy project through the private sector. It may prove useful for future reference to have the results of all these tests described in the Mission's Project Activities Completion Report.

Mission officials indicated that the project officer for the Energy Planning Project did not prepare the required Project Activities Completion Report. Nonetheless, according to Mission officials, the main lesson to be learned from this project was that no more projects should be implemented through the Ministry of Energy and Mines. As previously stated, the Mission changed its energy strategy, so this lesson was not lost.

The Renewable Energy Project was completed on September 30, 1989 and the Energy Planning Project was completed on September 30, 1990. However, as of May 7, 1992, the required financial close-out of these projects had not been completed. While the amount of unliquidated obligations (about \$300,000) pertaining to these two projects was not material when compared to the life of project funding for the overall Mission portfolio, the lack of timely deobligations and subsequent reobligations further demonstrate the project officer's lack of attention to proper project termination procedures. Details on the financial close out issue are discussed further under audit objective two.

According to Mission officials, the renewable energy project officer had resigned from his job at the Mission, so we were not able to question him as to why he had not prepared the required Project Activities Completion Report or why he had not tracked the final results of testing on the Renewable Energy Project. The fact that the project officer left his job and that the Mission was changing its approach for implementing energy projects may have contributed to these project-close-out shortcomings. We believe that if the Mission had had discrete, succinct project termination procedures and had followed them, these problems might have been avoided. It is our view that a reasonable internal control measure to create such a procedure now will better ensure proper, prompt project terminations in the future.

Did USAID/Morocco follow its system and A.I.D. policies and procedures for project monitoring?

The results of the audit showed that USAID/Morocco followed its system and A.I.D. policies and procedures for monitoring the key aspects of its projects except for (1) project close-out as discussed in the first audit objective and (2) deobligation of excess project funds.

In monitoring its projects, USAID/Morocco, followed A.I.D. Handbook 3 policies and procedures in several respects. We reviewed different aspects of several projects. Specifically, we determined that the Mission (1) considered lessons learned from previous

projects and its new strategic goals for all three newly-designed projects; (2) monitored compliance with the conditions precedent to the disbursement of funds in all five projects reviewed for that purpose, (3) documented site visits in all five projects reviewed for that purpose; (4) tracked host country contributions in the four projects reviewed for that purpose; and (5) conducted weekly management oversight meetings and semi-annual project implementation reviews in all five projects reviewed for those purposes. Further, project files showed that project officers were generally knowledgeable about their projects and in constant contact with their Moroccan, contractor, and/or grantee counterparts. Appendix 1 gives a complete description of what projects and what aspects of these projects were reviewed.

However, based on the information provided and tests performed, we concluded that USAID/Morocco project financial accounting records showed one reportable weakness with regard to A.I.D. policies and procedures on reviews of unliquidated obligations (reviews under Section 1311 of the Supplemental Appropriations Act of 1955). Specifically, residual funds for two of the seven projects reviewed, amounting to approximately \$300,014, had not been deobligated 19 months and 28 months respectively after project termination. This finding is discussed below in detail.

Funds Have Not Been Deobligated From Two Closed Energy Projects

Both Federal law and A.I.D. procedures require that the Agency establish a system of controls to effectively manage U.S. foreign assistance funds. Further, the Agency Controller issued expanded guidance in October 1989 and again in May 1992 on validation of unliquidated obligations during Section 1311 reviews. Specifically, projects with expired PACDs and with unneeded funds cannot be certified by mission controllers as continuing to be valid obligations after the end of the fiscal year. They must be liquidated or deobligated. The Mission's Accounting and Control System records (MACS) showed that over \$300,000 of obligated but unliquidated balances were being carried for two of the seven projects reviewed long after the projects' activities ceased. These funds sat idle instead of being used for other purposes because the Controller's Office did not liquidate a few small project advances. We concluded that Section 1311 reviews of unliquidated obligations were not as effective as they should have been and that USAID/Morocco's internal controls were deficient because no Mission-specific procedures were established to liquidate advances and deobligate excess funds in a timely manner.

Recommendation No. 3: We recommend that the Director, USAID/Morocco:

- 3.1 establish written procedures to ensure timely liquidation of advances and deobligation of project funds;
- 3.2 deobligate \$300,014 of idle funds relating to the Renewable Energy Project (No. 608-0159) and the Energy Planning Project (No. 608-0180); and

3.3 report in the next Federal Manager's Financial Integrity Act reporting cycle to the Assistant Administrator, Near East Bureau, the internal control weakness related to the lack of a system to ensure timely project financial close-out of inactive projects, if this weakness is not corrected.

The Federal Managers' Financial Integrity Act requires that Federal agencies establish internal controls and effective internal control techniques to reasonably assure that funds are properly managed. Chapter 14 of Handbook 3 instructs A.I.D. missions to begin financial close-out procedures well in advance of the PACD. These instructions, as well as A.I.D. Handbook 19 and the Controller's Handbook, specifically direct that funds not needed for the project should be deobligated through coordination among the project officer, the mission controller, the Office of Financial Management in A.I.D./Washington, and the grantee. Section 1311 obligation reviews also require coordination between the mission controller and program managers to certify the continued validity of obligations. The Agency Controller's guidance of October 12, 1989 (restated in the 1992 State Department cable 149770) provides further directions by stating that unneeded funds for expired projects cannot be certified as valid obligations at the end of the fiscal year.

The Renewable Energy Project (608-0159) and the Energy Planning Project (608-0180) still had funds in their accounts even though they had been inactive for a long time. The former project, whose completion date was September 30, 1989, had almost \$70,000 of unused funds. The latter project's completion date was on September 30, 1990 and it still had about \$230,000 in unliquidated obligations. Mission managers were aware of these idle funds and had plans to use them in other active or planned projects. During our field work, the Controller's Office started action to liquidate these outstanding advances. Yet by the conclusion of our field work, these funds had not been deobligated and subsequently reobligated as Agency guidelines dictate.

According to the Mission's acting Controller, the project funds had not been deobligated because there were still a few outstanding travel advances pertaining to these projects. Some Government officials had not filed their vouchers for invitational travel taken years ago. These vouchers should have been filed within 30 days of completion of the travel. No one in the Controller's Office or the Project Office had successfully pursued the settlement or liquidation of these travel advances in order to bring the project to a close. This occurred because USAID/Morocco did not have Mission-specific procedures to liquidate advances and deobligate excess funds in a timely manner. Thus, about \$12,000 in delinquent travel vouchers was purportedly preventing over \$300,000 from being used for potentially more useful purposes.

Moreover, we found that the Mission had deobligated over \$15 million from active projects in the portfolio and had reobligated most of it to projects directed toward their new strategic objectives. However, the fact that funds from inactive projects remained certified as valid obligations for so long indicates an internal control problem that should be addressed to permit USAID/Morocco's financial management system to more effectively manage U.S. foreign assistance funds.

Did USAID/Morocco follow its system and A.I.D. policies and procedures for project evaluation?

The results of the audit showed that USAID/Morocco followed A.I.D. procedures for project evaluation. These procedures included revisions to correct problems cited in a previous audit.

A RIG/A/Dakar audit report on USAID/Morocco's Private Sector Export Promotion Project (Audit Report No. 7-608-92-09), issued in July 1992, pointed out that the Mission had failed to complete the evaluation summary report of the project's mid-term evaluation. As a result the audit recommended that the evaluation summary be completed and that the Mission revise its Mission Order No. 023 on project evaluation to include controls to ensure that all required evaluation steps are taken.

USAID/Morocco officials revised their mission order on evaluations (now Mission Order No. 303) to parallel the requirements and guidance in A.I.D.'s Evaluation Handbook. Further, our interviews with responsible officials and review of Mission records indicated that USAID/Morocco was in the process of initiating an evaluation tracking system as part of its project monitoring system to insure that required evaluation activities will be implemented in the future.

The audit showed that USAID/Morocco had prepared and followed annual evaluation plans as required by A.I.D. policies. We found that Mission managers considered evaluation recommendations and prepared the requisite evaluation summaries and decision memoranda for the Mission Director. Our tests also showed that cognizant Mission officials had followed the provisions of the new mission order during the two project evaluations conducted since its issuance.

Management Comments and our Evaluation

USAID/Morocco management generally agreed with our findings and recommendations and stated that a number of actions have been or will be taken to correct the deficiencies noted in the report. See Appendix II for a full text of Management's comments which are notable for their constructive, positive tone and willingness to take prompt, effective action.

The Mission agreed with Recommendation No. 1 and plans to implement it by issuing a mission order. The Recommendation is resolved and can be closed when RIG/A/Dakar receives and reviews a copy of the mission order.

Concerning Recommendation No. 2, USAID/Morocco stated that it agreed that better interoffice coordination was necessary to terminate and close projects. They believed that the disbanding of the Energy Office and its attendant portfolio had created an unusual

situation and viewed this particular instance as an anomaly in established systems. Recommendation 2 is resolved and will be closed upon completion of the corrective actions.

Regarding Recommendation No. 3, USAID/Morocco stated that it accepted all three parts of this recommendation. The Mission concurred that \$390,014 in excess, idle funds should be deobligated and stated that these funds were now deobligated. Based on this deobligation, the Mission requested closure of this part but provided no supporting evidence. All three parts of Recommendation 3 are resolved and will be closed upon receipt of evidence that the corrective actions have been completed.

SCOPE AND METHODOLOGY

Scope

We audited USAID/Morocco's systems for project monitoring and evaluation in accordance with generally accepted government auditing standards. The audit was conducted between January 30 and May 7, 1992 at the A.I.D. Mission in Rabat, Morocco. The audit covered systems and procedures related to project design, project implementation monitoring, tracking host country contributions, project completion, and project evaluation for the project portfolio which was active during fiscal years 1990, 1991, and 1992. The audit focused on the composition of the systems and how they functioned in relation to A.I.D. policies and procedures. Our audit universe was comprised of 31 projects and sub-projects comprised of 29 grants and two loans with total funds (as of March 31, 1992) obligated and expended amounting to \$284,291,139 and \$196,739,393 respectively. The universe was developed from information provided by Mission managers and verified with the management reports of the Mission's Accounting and Control System (MACS).

We selected seven projects from the Mission's portfolio on a judgmental basis for the fiscal years 1990-1992. We selected these projects because they represented each major office in the Mission and each element of the project monitoring and evaluation process. The total life of project funding for the projects reviewed equalled \$123.8 million or about 33 percent of the Mission's active portfolio in terms of dollar value. The funds obligated and expended for these projects (as of March 31, 1992) amounted to \$97,136,659 and \$74,030,751 respectively. See Appendix V for a list of the projects reviewed. Additionally, we extended testing to ensure that remaining obligated funds from two other terminated projects were being deobligated.

We reviewed the Controller's Assessment which was conducted in 1990 by A.I.D./Washington's Office of Financial Management, in order to learn if actions recommended to improve financial management operations at the USAID had been taken. We also reviewed the Mission's Internal Control Assessment process including the related reporting and follow-up.

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In answering the audit objectives, we obtained documentary and testimonial evidence from officials of USAID/Morocco related to their project monitoring and evaluation process in general and to the seven projects we reviewed in particular; assessed internal controls, data, and compliance with laws and regulations applicable to each objective; considered related prior audits; and verified evidence through examination of supporting documentation and written representation from Mission management.

There were no functional audits performed at USAID/Morocco prior to this audit. However, there were audits of the Mission's P.L. 480 Title II program in 1989, the Family Planning project in 1990, and the Private Sector Export Promotion project in 1991 which provided an insight into the Mission's operations and management. So, the audit was designed to give an overall assessment of the Mission's management of the portfolio by examining the monitoring and evaluation processes as they existed under the current management team and how the systems had evolved as a result of these audits.

The audit objectives did not cover the following areas:

- We did not determine whether USAID/Morocco procured the technical services competitively and in a timely manner. Nor did we cover the contractor payment process or confirm the reasonableness of claimed costs. The Office of the Regional Inspector General, Dakar will schedule a functional review of USAID/Morocco technical services contract within the next five years.
- We did not cover the procurement of commodities in depth. However, we did spot check commodity transactions on a random basis. The Office of the Regional Inspector General, Dakar will schedule a functional review of USAID/Morocco commodity procurement management within the next five years.
- We did not cover the procurement of construction services because relatively little had been expended for construction in the Mission's portfolio.
- We only covered the monitoring and evaluation of one participant training project and the design of the follow-on project and did not perform an in-depth review covering most A.I.D. policies and procedures pertaining to participant training. The Office of the Regional Inspector General, Dakar will schedule a functional review of USAID/Morocco participant training program within the next five years.

Methodology

The methodology for each audit objective follows.

Audit Objective One

The first audit objective concerned determining whether the Mission followed A.I.D. procedures in establishing systems for monitoring and evaluating the Mission's projects. We interviewed Mission officials and reviewed the Mission's published procedures to gain an understanding of the Mission's system and to compare it with the procedures outlined in A.I.D. Handbook 3. Specifically, we reviewed:

- The extent, frequency, and content of project oversight by Mission project managers;
- The oversight and review by Mission senior and middle managers of Mission project management;
- The existence of Management Information Systems and other internal and external reporting mechanisms;
- Mission adherence to Bureau reporting requirements; and
- The existence and completeness of Mission implementing procedures.

Our work to learn the Mission's systems and processes included (1) examining A.I.D.'s Near East Bureau guidelines, USAID/Morocco mission orders, committee minutes, Mission Accounting and Control System reports, and various monitoring documentation such as memoranda, cables, and other correspondence; (2) accumulating data on the Mission's portfolio of projects, and (3) discussions with senior staff. From the data collected, we built a data base and analyzed the information in terms of project beginning and ending dates; level of project funding, obligations, and disbursements; stage of project implementation; and office of primary responsibility. From this analysis, we selected seven projects which we tested to confirm the establishment and use of the Mission's monitoring and evaluation systems. We used these same projects for our tests to answer audit objectives two and three.

APPENDIX I

Our review of the Mission's systems was designed to learn if systems existed as required and to determine weaknesses in them. The key system elements we examined are in the table below.

Monitoring System Element	II/B Requirement	Mission Requirement
Mission Management Oversight	3, ch 11,E,1 3, ch 8,B,5,b	M.O. 29, 307, 306, 1206
Local Monitoring Procedures	3, ch 12, supplement (Evaluation HB)	None
Project Design Committee	3, ch 8,B,5,d	M.O 305
Project Implementation Review	3, ch 11,F	M.O. 307
Project Financial Review	3, ch 8,B,5,e 19, ch 8	M.O, 27, 307, 1207, 1209, 1212, 1213
Site Visit Reporting	3, ch 11,E,2,b	In Process
Host Country Contribution Tracking	FAA Sec 110 A	M.O. 31
Project Termination Procedures	3, ch 14,D	None
Evaluation Planning	3, ch 12, supplement	M.O. 303
Designation of Evaluation Officer	3, ch 12, supplement	M.O. 303
Local Evaluation Procedures	3, ch 12, supplement	M.O. 303
Management Information System	3, ch 12, supplement	In Process

Audit Objective Two

The second audit objective concerned determining whether the Mission followed A.I.D. procedures for monitoring the Mission's projects. We interviewed Mission officials to gain an understanding of the Mission's procedures and practices for following A.I.D. Handbook 3 processes stated below:

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- Monitoring compliance with the conditions precedent to the disbursement of funds;
- Monitoring host country contributions;
- Monitoring reporting by contractors and host government managers;
- Monitoring project progress and identifying implementation problems through site visits and subsequent reporting and follow-up;
- Internal management reviews of project implementation progress and problems;
- Monitoring the proper termination of projects; and
- Monitoring the project financial management system through analysis of disbursement rates and identification of funds available for deobligation and reprogramming.

To confirm the information provided through the interviews, we selected seven projects from the Mission's universe of 31 projects and sub-projects. This selection was judgementally based on our analysis of the data gathered in audit objective one. Further, we selected the projects to insure that all aspects of the monitoring (for objective two) and the evaluation (for objective three) processes and that all offices in the Mission were covered. We analyzed the Mission records and reports, contractor progress reports related to these seven projects. We reviewed project files related to project design, inputs, expenditures, outputs, goals, and completion. We reviewed project files and held discussions with the responsible project officers and Mission managers concerning conditions precedent monitoring, contractor and host government reporting, site visit reporting, and the Mission management oversight process.

To conclude whether the Mission monitored the use of project training, we applied the requirements of A.I.D. Handbook 10, the Project Officer's Handbook on monitoring the use of Training, and the Project Paper's authorized use of training. This work involved determining whether the Mission had installed A.I.D.'s Participant Training Management System and whether the Mission received and prepared reports on the use of training. We discussed training activities and processing procedures with Mission personnel in the participant training and project offices. We examined individual files of participants who received overseas training to determine whether:

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- the participants were selected and approved in accordance with the Project Paper,
- the participants had returned to Morocco, and
- the mix of women and non-Government candidates met project goals.

The following table describes the aspects of each project reviewed.

Project	Design	CPs	Host Contri	Site Visits	Mgmt Review	Finance Mgmt	Proj Cmpt	Eval
Dryland Ag Res		X	X	X	X	X		X
Renew. Energy				X	X	X	X	
Sec Spt Trng	X	X	X	X	X	X		X
Energy Asst. Planning				X	X	X	X	
Energy Demand Mgmt	X	X	X					X
Tetouan Urban Devel		X	X	X	X	X		X
Trng for Devel	X	X						
Suppli. Irriga.*						X		
Locust Control*						X		

* These project files were reviewed only for the process noted.

Audit Objective Three

The third objective concerned determining whether the Mission followed A.I.D. procedures for evaluating the Mission's projects. We interviewed Mission officials and reviewed the Mission's evaluation records and project files to gain an understanding of how the Mission's system was working and to compare it with the procedures outlined in A.I.D. Handbook 3. Because a previous RIG/A/Dakar audit had caused a revision in USAID/Morocco's Evaluation System, we did not review the 7 projects selected from the portfolio of 31 for this objective as we had for the other objectives. Instead we reviewed the only two projects that had been evaluated since this change in procedures.

The RIG/A/Dakar audit of USAID/Morocco's Private Sector Export Promotion project identified a failing in the Mission's Evaluation system. The audit recommended and the Mission subsequently rewrote its local implementing procedures to include all the requirements of the Supplement to Chapter 12, Handbook 3. Therefore, we reviewed files of the only two projects that were evaluated since the above mentioned audit to see if the new procedures were being followed and were meeting the requirements established in A.I.D. Handbook 3, Chapter 12 and its supplement. We also reviewed older evaluation files of two other projects for evidence of required plans, reports, summaries, and corrective actions. And finally we reviewed the Mission's new spreadsheet program for tracking projects evaluations through the required steps of the Mission's system.

ACTION: RIG INFO: EXEC

Management Comments

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AIDAC

FOR RIG/A/DAKAR, THOMAS B. ANKLEWICH

E.O. 12356: N/A
 SUBJECT: AUDIT OF USAID/MOROCCO'S SYSTEMS FOR PROJECT
 MONITORING AND EVALUATION

1. SUMMARY

BASED ON REVIEW OF THE SUBJECT DRAFT AUDIT REPORT, USAID/MOROCCO IS GENERALLY IN AGREEMENT WITH THE AUDIT REPORT WHICH, WE BELIEVE, FINDS OUR MONITORING AND EVALUATION SYSTEMS TO BE EFFECTIVE AND APPROPRIATE. USAID WILL ISSUE APPROPRIATE MISSION ORDERS TO CORRECT THE RECOGNIZED NON-MATERIAL INTERNAL CONTROL WEAKNESSES NOTED. THE MISSION ORDER REQUIRED BY RECOMMENDATION 1.2 HAS BEEN FINALIZED AND IMPLEMENTED. USAID IS REQUESTING CLOSURE OF THIS RECOMMENDATION ON THE ISSUANCE OF THE FINAL AUDIT REPORT. RECOMMENDATIONS 2.2 AND 3.3 WILL BE OBIATED UPON THE CLOSURE OF RECOMMENDATIONS 1.1 AND 3.1. THEREFORE USAID WILL REQUEST CLOSURE OF THESE RECOMMENDATIONS CONCURRENTLY. THE ACTION REQUIRED BY RECOMMENDATION 3.2 IS COMPLETED AND USAID IS REQUESTING CLOSURE UPON ISSUANCE OF THE FINAL REPORT.

This section pertained to matters that have been deleted from the final report.

IN GENERAL, USAID FINDS THIS AUDIT TO BE A HELPFUL AND CONSTRUCTIVE MANAGEMENT TOOL AND APPRECIATES THE RIG'S EFFORTS IN PREPARING IT.

RECOMMENDATION NO. 1:

Management Comments

1.1. ISSUE A USAID MISSION ORDER DESCRIBING THE ORGANIZATION AND OPERATION OF USAID'S PROJECT MONITORING AND EVALUATION SYSTEMS, INCLUDING THE ASSIGNMENT OF RESPONSIBILITIES FOR RELATED TASKS; AND

1.2 FINALIZE AND IMPLEMENT USAID'S PROPOSED MONITORING INFORMATION AND EVALUATION RECOMMENDATION TRACKING SYSTEM.

- USAID COMMENTS:

1.1 USAID ACCEPTS THE RECOMMENDATION. WHILE WE BELIEVE THAT THE PRESENT GROUP OF MISSION ORDERS DESCRIBES ALL ASPECTS OF OUR MONITORING AND EVALUATION SYSTEMS AND THAT PROJECT OFFICERS ARE AWARE OF MONITORING AND EVALUATION REQUIREMENTS AND RESPONSIBILITIES, WE AGREE THAT A MISSION ORDER DESCRIBING THE OVERALL SYSTEM AND REFERRING TO THE OTHER MISSION ORDERS WOULD BE USEFUL. USAID ORDER IS CURRENTLY BEING PREPARED.

This section pertained to matters that have been deleted from the final report.

RECOMMENDATION NO. 2:

2.1 ESTABLISH PROJECT TERMINATION PROCEDURES IN ACCORDANCE WITH A.I.D. HANDBOOK 3 AND ITS SUPPLEMENTS WHICH DEFINE THE PROJECT OFFICER'S CONTRACTING OFFICER'S, CONTROLLER'S, AND SENIOR MANAGER'S RESPONSIBILITIES FOR PROJECT TERMINATION AND WHICH SPECIFY THE TIME FRAMES FOR COMPLETING PROJECT TERMINATION ACTIVITIES; AND

2.2 REPORT IN THE NEXT FEDERAL MANAGER'S FINANCIAL INTEGRITY ACT REPORTING CYCLE TO THE ASSISTANT ADMINISTRATOR, BUREAU FOR AFRICA (SIC) THE INTERNAL CONTROL WEAKNESS RELATED TO USAID/MOROCCO'S PROJECT TERMINATION PROCEDURES, IF THIS WEAKNESS IS NOT CORRECTED.

- USAID COMMENTS:

2.1 USAID ACCEPTS THE RECOMMENDATION. WHILE THE RESPONSIBLE MANAGERS ARE AWARE OF THEIR SPECIFIC RESPONSIBILITIES, USAID AGREES THAT A COMPREHENSIVE MISSION ORDER IS REQUIRED TO FORMALLY DEFINE THE RESPECTIVE DUTIES AND PROVIDE THE INTEROFFICE COORDINATION NECESSARY TO TERMINATE AND CLOSE PROJECTS. THE APPROPRIATE MISSION ORDER IS BEING PREPARED BY USAID.

Management Comments

USAID RECOGNIZES THE PROBLEMS ASSOCIATED WITH THE CLOSEOUT OF THE TWO ENERGY PROJECTS CITED IN THE DRAFT REPORT. THE DISBANDING OF THE ENERGY OFFICE AND PORTFOLIO CREATED AN UNUSUAL SITUATION. USAID VIEWS THIS INSTANCE AS AN ANOMALY IN THE ESTABLISHED SYSTEMS.

2.2 USAID ACCEPTS THE RECOMMENDATION. THIS RECOMMENDATION WILL BE IN EFFECT ONLY IF 2.1 IS NOT SATISFACTORILY CLOSED. IT IS OUR UNDERSTANDING THAT CLOSURE OF RECOMMENDATION 2.1 WILL AUTOMATICALLY CLOSE 2.2. THE FINAL REPORT SHOULD BE CORRECTED CONCERNING REFERENCE TO THE BUREAU FOR AFRICA. USAID MOROCCO FALLS WITHIN THE PURVIEW OF THE NEAR EAST BUREAU.

RECOMMENDATION NO. 3:

3.1 ESTABLISH WRITTEN PROCEDURES TO ENSURE TIMELY LIQUIDATION OF ADVANCES AND DEOBLIGATION OF PROJECT FUNDS;

3.2 DEOBLIGATE DOLS 300,000 OF IDLE FUNDS RELATING TO THE RENEWABLE ENERGY PROJECT (NO. 608-0159) AND THE ENERGY PLANNING PROJECT (NO. 605-0150); AND

3.3 REPORT IN THE NEXT FEDERAL MANAGER'S FINANCIAL INTEGRITY ACT REPORTING CYCLE TO THE ASSISTANT ADMINISTRATORS, BUREAU FOR AFRICA (SIC), THE INTERNAL CONTROL WEAKNESS RELATED TO THE LACK OF A SYSTEM TO ENSURE TIMELY PROJECT FINANCIAL CLOSE-OUT OF INACTIVE PROJECTS, IF THIS WEAKNESS IS NOT CORRECTED.

- USAID COMMENTS:

3.1 USAID ACCEPTS THE RECOMMENDATION WITH REGARD TO THE DEOBLIGATION OF PROJECT FUNDS. USAID/MOROCCO HAS RELIED ON HANDBOOK 19 (FINANCIAL MANAGEMENT), THE CONTROLLER'S GUIDEBOOK AND SPECIFIC AID/W CONTROLLER GUIDANCE IN MATTERS RELATING TO 1311 REVIEWS AND DEOBLIGATION/REOBLIGATION ACTIONS. USAID WILL PREPARE A MISSION ORDER TO DEFINE 1311 RESPONSIBILITIES WHICH WILL INCORPORATE THE STANDARD AUTHORITIES AND GUIDANCE, AS WELL AS THE PERIODIC GUIDANCE WITH REGARD TO DEOB/REOB AUTHORITY ISSUED ON AN ANNUAL BASIS BY AID/W.

THE PROBLEM OF TIMELY LIQUIDATION OF ADVANCES, PARTICULARLY TRAVEL ADVANCES, IS ADEQUATELY COVERED IN EXISTING MISSION ORDERS. TRAVEL ADVANCE LIQUIDATIONS ARE OFTEN DIFFICULT TO CLOSE BECAUSE THE TRAVEL VOUCHER IS SUBMITTED TO AID/W OR ANOTHER MISSION. FOR SOME TIME THE AGENCY HAD A PROBLEM (NOW CORRECTED) WITH ADVICE OF CHARGE (AOC) NOTICES TO MISSIONS AND BETWEEN MISSIONS. THIS RESULTED IN A BACKLOG OF AOC S WHICH WERE NOT SENT TO MISSIONS. ADVANCE LIQUIDATIONS ON THESE VOUCHERS ARE/HAVE BEEN OUTSTANDING ON MISSION RECORDS EVEN THOUGH THE TRAVELER HAS FILED THE VOUCHER AND LIQUIDATED THE ADVANCE. USAID IS PURSUING THE OUTSTANDING ADVANCES ON THE USAID/MOROCCO ACCOUNTING RECORDS.

Management Comments

3.2 USAID ACCEPTS THE RECOMMENDATION. THE FUNDS WERE DEOBLIGATED ON MAY 13, 1992. WE REQUEST CLOSURE OF THIS RECOMMENDATION ON ISSUANCE OF THE FINAL AUDIT REPORT.

3.3 USAID ACCEPTS THE RECOMMENDATION. THIS RECOMMENDATION WILL BE IN EFFECT ONLY IF 3.1 IS NOT SATISFACTORILY CLOSED. IT IS OUR UNDERSTANDING THAT CLOSURE OF RECOMMENDATION 3.1 WILL AUTOMATICALLY CLOSE 3.3. THE FINAL REPORT SHOULD BE CORRECTED CONCERNING THE REFERENCE TO THE BUREAU FOR AFRICA. USAID MOROCCO FALLS WITHIN THE PURVIEW OF THE NEAR EAST BUREAU.

THE TOTAL AMOUNT FOR BOTH PROJECTS REPRESENTS 0 POINT 3 PERCENT OF THE TOTAL MISSION PIPELINE AND APPROXIMATELY 3 PERCENT OF THE PROJECT FUNDS. AS SUCH, USAID VIEWS THIS ANOMALY IN ESTABLISHED PROCEDURES AS NOT MATERIAL AND THE FINDINGS NOT REFLECTIVE OF A QUOTE LACK OF SYSTEM QUOTE AS STATED IN THE RECOMMENDATION.

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REPORT ON INTERNAL CONTROLS

This section provides a summary of our assessment of USAID/Morocco's internal controls related to each audit objective.

Scope of Our Internal Control Assessment

We conducted our audit in accordance with generally accepted government auditing standards. Generally accepted government auditing standards require that we (1) assess the applicable internal controls when necessary to satisfy the audit objectives and (2) report on the controls assessed, the scope of our work, and any significant weaknesses found during the audit. We limited our assessment to those controls applicable to the audit's objectives and not to provide assurance on USAID/Morocco's overall internal control structure. We classified significant internal control policies and procedures applicable to each audit objective by categories. For each category, we obtained an understanding of the design of relevant policies and procedures, determined whether they were in operation, and then assessed control risk. We have reported these categories as well as any significant weaknesses under the applicable section heading for each audit objective.

General Background on Internal Controls

Under the Federal Managers' Financial Integrity Act and the Office of Management and Budget implementing policies, A.I.D. management is responsible for establishing and maintaining adequate internal controls. The General Accounting Office has issued "Standards for Internal Controls in the Federal Government" to be used by Agencies in establishing and maintaining internal controls. The objectives of internal controls for Federal foreign assistance are to provide management with reasonable--but not absolute--assurance that resource use is consistent with laws, regulations and policies; resources are safeguarded against waste, loss and misuse; and reliable data is obtained, maintained and fairly disclosed in reports. Because of inherent limitations in any internal control structure, errors or irregularities may occur and not be detected. Predicting whether a system will work in the future is risky because (1) changes in conditions may require additional procedures or (2) the effectiveness of the design and operation of policies and procedures may deteriorate.

Conclusions for Audit Objective One

The first audit objective was to determine whether USAID/Morocco established a system for monitoring and evaluating projects as required by A.I.D. policies and procedures. We reviewed the Mission's internal controls relating to this objective. In answering this

APPENDIX III

objective, we considered applicable internal control policies and procedures in A.I.D. Handbook 3 Chapters 11, 12, and 14 and for the purpose of this report, categorized them as the project monitoring and evaluation processes. We determined that the Mission's controls were logically designed and consistently applied except as noted below.

We reviewed USAID/Morocco's internal controls relating to these processes, and our tests showed that the Mission's system lacked (1) a mission order describing the Mission's overall monitoring process and (2) procedures for properly and promptly terminating projects in accordance with A.I.D. policies and procedures. These weaknesses were not reported in USAID/Morocco's 1991 internal control assessment. We did not consider the weakness related to the mission order describing the Mission's overall monitoring process as a reportable condition under the Federal Manager's Financial Integrity Act. However, we recommended that the weakness on procedures for terminating projects be included in USAID/Morocco's next internal control assessment if it is not corrected.

Conclusions for Audit Objective Two

The second audit objective was to determine whether USAID/Morocco followed its system and A.I.D. policies and procedures for project monitoring. In answering this objective, we considered applicable internal controls policies and procedures in A.I.D. Handbook 3 Chapters 11, 12, and 14 and, for the purpose of this report, categorized them as follows: the monitoring, follow-up, and reporting processes. We reviewed the Mission's internal controls relating to this objective. We determined that the Mission's controls were logically designed and consistently applied except as noted below.

We reviewed USAID/Morocco's internal controls relating to these processes as used in seven projects. Our tests showed that the Mission did not perform all required project termination actions and did not promptly liquidate advances and deobligate unneeded project funding. Therefore, the controls were not fully effective. The Mission did not establish procedures for the prompt settlement of project financial accounts. This weakness was not included in USAID/Morocco's 1991 internal control assessment. Therefore, we recommended that USAID/Morocco include this weakness in their next assessment if not corrected.

Conclusions for Audit Objective Three

The third audit objective was to determine whether USAID/Morocco followed its system and A.I.D. policies and procedures for project evaluation. In answering this objective, we considered applicable internal controls policies and procedures in A.I.D. Handbook 3, Chapter 12 and its supplement, A.I.D.'s Evaluation Handbook. For the purpose of this report, we categorized them as follows: the evaluation, follow-up, and reporting processes. We reviewed the Mission's internal controls relating to this objective. We determined that the Mission's controls were logically designed and consistently applied.

REPORT ON COMPLIANCE

This section summarizes our conclusions on USAID/Morocco's compliance with applicable laws and regulations.

Scope of Our Compliance Assessment

We conducted our audit in accordance with generally accepted government auditing standards. Generally accepted government auditing standards require that we (1) assess compliance with applicable requirements of laws and regulations when necessary to satisfy the audit objectives (which includes designing the audit to provide reasonable assurance of detecting abuse and illegal acts that could significantly affect the audit objectives) and (2) report all significant instances of noncompliance and abuse and all indications or instances of illegal acts that could result in criminal prosecution that were found during or in connection with the audit.

We tested USAID/Morocco's compliance with the applicable laws and regulations affecting our audit objectives, specifically section 621a of the Foreign Assistance Act of 1961, OMB Circular A-117, and A.I.D. Handbook 1 and section 1311 of the Supplemental Appropriations Act of 1955. However, our objective was not to provide an opinion on USAID/Morocco's overall compliance with all provisions of such laws, regulations and contracts.

General Background on Compliance

Noncompliance is a failure to follow requirements, or a violation of prohibitions, contained in statutes, regulations, contracts, and binding policies and procedures governing entity conduct. Noncompliance constitutes an illegal act when there is a failure to follow laws or to implement regulations including intentional and unintentional non-compliance and criminal acts. Noncompliance with internal control policies and procedures in A.I.D. handbooks generally does not fit into this definition and is included in our report on internal controls. Abuse is distinguished from noncompliance in that abusive conditions may not directly violate laws or regulations but violate either their spirit or the more general standards of impartial and ethical behavior.

Compliance with laws, regulations, contracts, and grants is the overall responsibility of USAID/Morocco's management.

Conclusions on Compliance

USAID/Morocco complied with Section 621a of the Foreign Assistance Act of 1961, OMB Circular A-117, and A.I.D Handbook One which require that A.I.D. monitor and evaluate its activities. However, USAID/Morocco did not fully comply with Section 1311 of 1955 Supplemental Appropriation Act which requires that obligations be periodically revalidated. This act states that obligations from inactive or expired projects should be deobligated in a timely manner. About \$300,014 was not deobligated timely from 2 of 7 projects reviewed. Except for these two expired projects we found no other obligations that appeared to be invalid and in contravention to this act.

USAID/Morocco Projects Reviewed

<u>Project No.</u>	<u>Title</u>	<u>Life of Project Funding Level</u>	<u>Start</u>	<u>PACD</u>
608-0136	Drylands Agriculture Applied Research	\$ 50,000,000	8/31/78	8/31/94
608-0159	Renewable Energy Development	9,700,000	4/22/80	9/30/89
608-0178	Sector Support Training	23,500,000	9/23/83	9/22/93
608-0180	Energy Planning Assistance	4,000,000	8/28/84	9/30/90
608-0193	Energy Demand Management	5,000,000	8/1/88	9/30/93
608-0194	Tetouan Urban Development	3,564,000	8/22/86	9/30/94
608-0208	Training for Development	<u>28,000,000</u>	9/1/91	9/30/99
	TOTAL	<u>\$123,764,000</u>		

Note: The above amounts were obtained from USAID/Morocco's financial reports generated by the Mission Accounting and Control System and are unaudited.

**USAID/Morocco Mission Orders
With Monitoring Components**

	<u>Order No.</u>	<u>Title</u>
1.	008	Contract Reporting and Numbering Procedures
2.	027	PL 480 Title I Local Currency Reporting
3.	029	Review and Approval of Contractor Work Plans
4.	031	Assessment of Government of Morocco Contributions
5.	305	Design and Approval of Projects
6.	306	Project Committees
7.	307	Project Implementation Reviews and Reports
8.	605	Competition in Contracting
9.	1206	USAID/Morocco Internal Control Assessment Committee
10.	1207	Institutional Cash Advances
11.	1208	Contract Vouchers Examination/Payment
12.	1209	Administrative Control of Funds
13.	1212	Administrative Approval of Project Vouchers
14.	1213	Project Advances
15.	303	Mission Evaluation Policy
16.	Proposed	Site Visit Reporting
17.	Proposed	Monitoring Conditions Precedent

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