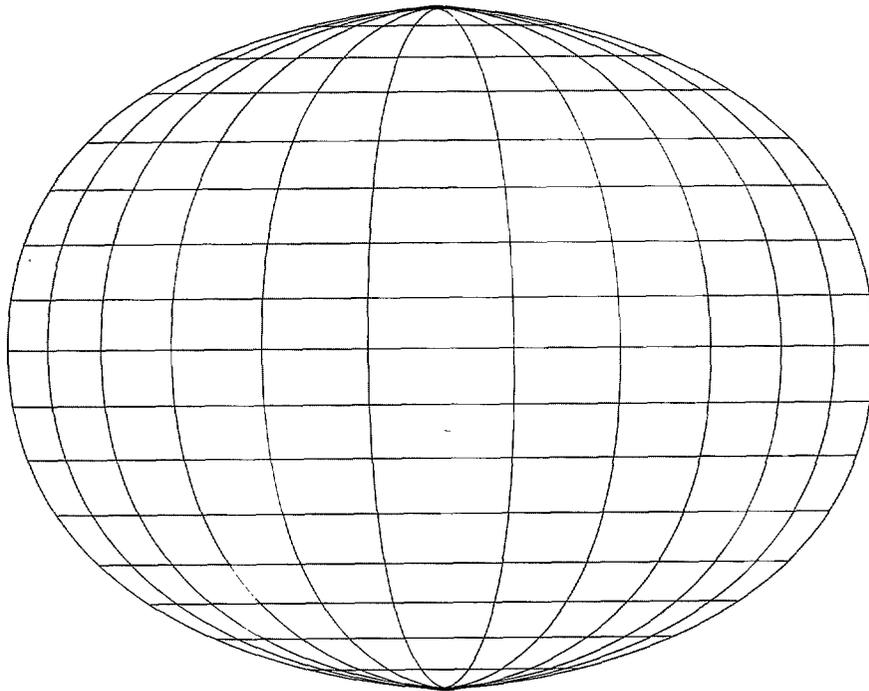


Report of Audit

Audit of the IRG Environmental Policy and Institutional Support (EPIQ), Contract No. PCE-1-00-96-00002-00, for the Period September 30, 1997 through November 30, 1999

**Report No. 4-621-01-001-N
October 6, 2000**



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

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**Audit of the IRG Environmental Policy and
Institutional Support (EPIQ), Contract No. PCE-1-
00-96-00002-00, for the Period September 30, 1997
through November 30, 1999**

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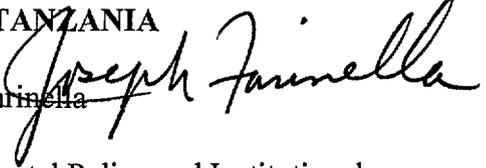
PRETORIA, SOUTH AFRICA



Regional Inspector General
Pretoria

October 6, 2000

MEMORANDUM FOR MISSION DIRECTOR, USAID/TANZANIA

FROM: Regional Inspector General/Pretoria, Joseph Farinella 

SUBJECT: Agency-contracted Audit of the IRG Environmental Policy and Institutional Support (EPIQ), Contract # PCE-1-00-96-00002-00, for the Period September 30, 1997 through November 30, 1999, Report No. 4-621-01-001-N

Attached is a report of an Agency-contracted audit of a task order under the IRG Environmental Policy & Institutional Support's (EPIQ) contract with USAID. Deloitte & Touche, Certified Public Accountants, Tanzania performed the audit.

The task order for Environment Policy and Institutional Support (EPIQ)-Tanzania was signed on September 30, 1997 between USAID/Washington and International Resources Group (IRG). The primary purpose of this task order is to establish and manage a Partner Support Unit for the Natural Resources Management program funded by USAID/Tanzania, the activities of which support the achievement of Strategic Objective 2: *Foundation Established for Adoption of Environmentally Sustainable Natural Resources Management Practices in Tanzania*. The task order was for the ceiling price and total obligation of US \$3,574,440 and the contract end date was September 29, 1999. IRG, in turn, subcontracted Management Systems International (MSI) with a subcontract amount of US \$1,727,491. According to the auditors, USAID/Tanzania has subsequently granted approval for a one-year extension of this task order to continue through November 30, 2000, and USAID/Washington has given approval for the one-year extension.

This audit covered program expenditures totaling \$1.1 million during the period September 30, 1997 to November 30, 1999.

The audit objectives were to:

- conduct a financial audit of EPIQ's Fund Accountability Statement and express an opinion as to whether the fund accountability statement presents fairly, in all material respects, and in conformity with the basis of accounting described in the report, the use of funds in accordance with the contract;

- assess EPIQ's internal controls and identify significant internal control deficiencies; and
- test EPIQ's compliance with applicable laws, regulations and agreements and report on any material instances of non-compliance.

The auditors' report on the Fund Accountability Statement concluded that grant revenues and expenditures were fairly stated for the period under audit.

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 THE CONTRACT FOR THE ENVIRONMENTAL
POLICY AND INSTITUTIONAL SUPPORT (EPIQ) TO**

INTERNATIONAL RESOURCES GROUP

UNDER USAID –CONTRACT NO. PCE-1-00-96-00002-00



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 CONTRACT FOR THE ENVIRONMENTAL POLICY AND INSTITUTIONAL SUPPORT (EPIQ) UNDER USAID CONTRACT NO PCE-1-00-96-00002-00

Enclosed please find our report of the audit of EPIQ for the contract between USAID/Washington and International Resources Group.

Our report is divided into the following sections:

- 1.0 Executive Summary
- 2.0 Fund Accountability Statement
- 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 EPIQ and the management of 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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AND REGULATIONS**

- 4.1 Auditor's independent report

1.0 EXECUTIVE SUMMARY

1.1 Background

The contract for Environment Policy and Institutional Support (EPIQ)-Tanzania was signed on September 30, 1997 between USAID/Washington and International Resources Group (IRG).

The primary purpose of this task order is to establish and manage a Partner Support Unit for the Natural Resources Management program funded by USAID/Tanzania, the activities of which support the achievement of Strategic Objective 2: *Foundation Established for Adoption of Environmentally Sustainable Natural Resources Management Practices in Tanzania*

Assistance provided through EPIQ was focused on establishing the Partner Support Unit (PSU) to create opportunities for improved efficiency, cost-effectiveness and collaboration for the implementing agencies. In addition, it would serve as a focal point for bringing stakeholders together and act as a platform for policy analysis.

The contract PCE-1-00-96-00002-00 between USAID and IRG was for the ceiling price of US\$ 3,574,440 with an initial obligation of US\$ 1,800,000, which was increased by USAID/Tanzania to a total obligation of US\$ 3,574,440 for this activity. IRG in turn subcontracted Management Systems International (MSI) with a subcontract amount of US\$ 1,727,491. The contract end date was September 29, 1999, however IRG was given an extension for 60 days to November 30, 1999 to complete this task order.

We understand that USAID/Tanzania has subsequently granted approval for a one-year extension of this task order to continue through November 30 2000, and USAID/GENV has given approval for the one-year extension.

1.2 Audit Objectives and scope

1.2.1 Audit objective

The overall audit objective is to perform the 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 audit objectives were:

- Express an opinion as to whether the fund accountability statement presents fairly, in all material respects, and in conformity with the basis of accounting described in the report, the use of funds in accordance with the contract (SAS 62);

- Evaluate and report on the internal control structure and significant internal control deficiencies and material weaknesses (in accordance with SAS 68) and give recommendations;
- Check compliance with the terms of the Contract and applicable U. S. laws and regulations, as part of obtaining reasonable assurance as to whether the fund accountability statement is free of material instances of noncompliance (in accordance with SAS 68).
- Review the procedures used to control the funds, including their channeling to contracted financial institutions or other implementing units.
- All funds provided by USAID/Tanzania will be reconciled with the EPIQ's fund accountability statement, any differences documented and appropriate recommendations made.

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:

- Review the fund accountability statement (FAS) for the period from September 1997 to November 30,1999 and express a written opinion in accordance with SAS 62.
- Examine the terms and conditions of the agreement, 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 and contract, activities being financed by USAID, 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 chart 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
- Review and evaluate the auditees internal control structure and capability thereof to properly identify and account for relevant expenditure in accordance with SAS 55. Assess and report as to whether or not the accounting system is adequate and effective.
- Examine bank statements for accounts maintained to determine that they are reconciled on a timely basis and that transactions are appropriate.
- Determine whether IRG's established indirect cost rate has been properly applied in IRG's billings under the contract.
- 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 IRG has 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 has been applied to key personnel changes and whether USAID approvals were sought in changing key personnel.
- Review IRG's hiring procedures for staff and consultants and determine whether the process was fair and transparent.
- Review employee allowances and benefits paid to staff to determine whether they were allowable under the standard regulations.
- Determine whether IRG has substantially achieved the contract performance objectives specified in the contract.

1.3 SUMMARY OF AUDIT RESULTS

1.3.1. Determine the propriety and validity of the fund accountability statement.

In our opinion the fund accountability statement for the period September 1, 1997 to November 30, 1999 is fairly presented.

1.3.2. Identify, evaluate and report on the EPIQ internal control structure

We reviewed internal control structure. In our opinion, the internal control structure appears to be adequate except for the issues raised in section 3.2 of this report.

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

We concluded that there were no instances of material non-compliance.

1.3.4. Management comment

IRG/EPIQ concurs with the findings listed above.

2.0 FUND ACCOUNTABILITY STATEMENT

2.1 Independent Auditors' Opinion

We have audited the Fund Accountability Statement of the Environment Policy and Institutional Support (EPIQ)- Tanzania with contract number PCE-1-00-96-00002-00 for the period September 30, 1997 to November 30, 1999. The fund accountability statement is the responsibility of the management of International Resources Group. Our responsibility is to express an opinion on the fund accountability statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and US 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 fund accountability statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the fund accountability statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The fund accountability statement is prepared on the basis of cash receipts and disbursements in line with USAID's financial accounting system. This is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion the fund accountability statement referred to above presents fairly, in all material respects, project revenue and costs reimbursed and incurred for the 26 months period ended 30 November 1999 in accordance with the terms of agreement and in conformity with the basis of accounting described above.

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

Deloitte & Touche Tanzania

Date: 4 September 2000



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

Deloitte
Touche
Tohmatsu

**2.2 FUND ACCOUNTABILITY STATEMENT
 INTERNATIONAL RESOURCES GROUP
 FOR THE 26 MONTH PERIOD ENDED 30 NOVEMBER 1999**

	MSI US \$	IRG US \$	TOTAL US \$
Total revenue	664,048	510,930	1,174,978
Actual deposit			
Balance to deposit			
Expenditure			
Salaries	121,124	61,108	182,232
Consultancy fee	39,567	41,842	81,409
Travel and transport	149,548	195,036	344,584
Other direct costs	263,390	83,462	346,852
Allowances	70,811	4,164	74,975
Equipment	13,482	98,165	111,647
Total expenditure	657,922	483,777	1,141,699
Balance per records	6,126	27,013	33,279
Balance per bank statement			<u>30,009</u>
Difference			<u>3,270</u>
Unretired Advances			3,267
Immaterial difference			<u>3</u>
			<u>3,270</u>

**2.3 NOTES TO FUND ACCOUNTABILITY STATEMENT
INTERNATIONAL RESOURCES GROUP
FOR 26 MONTH PERIOD ENDED 30 NOVEMBER 1999**

2.3.1 Fund accountability statement

Fund accountability statement comprises local expenditure incurred in Tanzania.

2.3.2 Basis of accounting

The fund accountability statement is prepared on a cash basis.

2.3.3 Revenue

Revenue represents amounts received from USAID/Tanzania via USAID/Washington for the contract no. PCE-1-00-96-00002-00 for the Environmental Policy and Institutional Support.

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.

2.3.5 Exchange rates

Grant receipts have been converted to Tanzania Shillings using the rate ruling on the date of receipt of funds

3. INTERNAL CONTROL STRUCTURE

3.1. INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS

We have audited the fund accountability statement of the Environment Policy and Institutional Support (EPIQ)- Tanzania for the 26 month period ended 30 November 1999 with contract number PCE-1-00-96-00002-00 under SO2 granted by USAID/Tanzania.

We conducted our audit in accordance with generally accepted auditing standard and the 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 Fund Accountability Statement is free of material misstatement.

The management of EPIQ is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management is 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 fund accountability statement in conformity with the basis of accounting described in note 2.3.1 to the fund accountability statement. 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 fund accountability statement for EPIQ for the 26 months period ended November 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 fund accountability statement 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 fund accountability statement 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 of EPIQ in paragraphs 3.2.1 to 3.2.8 below.

This report is intended for information of EPIQ 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 Budget For the Local Component

Finding

There is no budget for expenditure for the local component. Even though there is a budget for the whole project the local operations has never had a budget to monitor financing of its operations. Thus the effectiveness of the budget as a control mechanism had been minimized.

In the absence of a budget for the local component, we are not in a position to report whether the expenditures incurred were within the budget or had been budgeted for.

However, we placed reliance on the weekly funds request forms, the monthly financial reports and quarterly progress reports sent to Washington with a assumption that the funds would not have been disbursed unless the activities for which it is requested for had been budgeted for.

Recommendation

Budget should be established for proper control and management of project funds.

Auditee comment

Finding: This task order was not established with a separate budget for field operations but rather all line items in the budget can be billed against by the project office up to the totals allowed in the overall budget. A review of the overall task budget can determine whether expenditures are within budget or can be billed to the task order.

Recommendation: IRG does not believe that a separate budget is required to monitor costs against the task order budget. The field office projects expend funds against the overall task order budget which is approved by the IRG Project Manager and the IRG Home Office Project Administrator.

USAID comment

We agree with the auditor's recommendation but it should be noted that the project is coming to an end in the next two months.

3.2.2 Review of Statements sent to Washington

Finding

We noted that some of the expenditure statements sent to Washington had casting errors which resulted into understatement of the same by US\$ 5,202.36. This was because the expenditure statement was not reviewed prior to sending them to Washington.

Recommendation

An independent official, ideally Project Technical Manager or Chief of Party must review expenditure statements and such a review should be evidenced in writing in the statements. This will assist timely detection of errors and ensure that expenditure statements sent to Washington are correct. This will also enable management to be aware of the expenditures being incurred locally.

Auditee comment

Finding: IRG/EPIQ has taken note of this error and has made appropriate adjustments. Please be advised, this casting error did not result in an understatement of reported expenditures.

Recommendation: IRG's Local Accounting System provides for a review and a sign-off by the Project's COP or his/her designee.

USAID comment

We agree with the auditor's recommendation and have noted the auditee's comments.

3.2.3 Fund Accountability statements.

Finding

The following errors were noted in the Fund Accountability Statements:

- The exchange rates used for converting the local currency fund accountability statement to US dollars were different from the monthly mean rates and therefore the initial fund accountability statement did not reflect a true picture until the rates were revised.

- A wire transfer of US\$ 9000 dated 07/12/1998 was not booked in the fund accountability statement until the auditors discovered it and an adjustment has now been passed to record this.

Recommendation

Monthly fund accountability statements must be reviewed by the Chief of Party before it is sent to IRG, MSI, and USAID/T country office and any errors identified must be resolved.

Auditee comment

Finding: IRG accepts these findings and notes that the corrections have now been made.

Recommendation: The Monthly fund accountability statement is now reviewed by the IRG/EPIQ's Team Leader.

USAID comment

We agree with the auditor's recommendation and have noted the auditee's comments.

3.2.4 Employees Tax Returns

Finding

EPIQ employees working under the umbrella of USAID/Tanzania are required to remit their tax returns to the commissioner of income tax themselves as opposed to other organization where the employer deducts and remits the tax on behalf of the employees to the TRA. The law requires that EPIQ/USAID who are the employer of the Tanzanian nationals to inform the commissioner of income tax the name, address and the amount of salaries it has paid to these Tanzanian nationals. We did not see any evidence of such information sent to the commissioner of income tax.

Recommendation

Information of all remuneration paid to Tanzanian nationals' should be submitted to the tax authority and employees must be encouraged to submit their tax returns to the TRA.

Auditee comment

Finding: Employees are advised to pay their own taxes to TRA, as EPIQ is not a registered entity in Tanzania.

Recommendation: EPIQ will confer with TRA to determine an appropriate method for reporting earnings of the staff who are Tanzanian.

USAID comment

We agree with the auditor's recommendation and have noted EPIQ's efforts to implement the recommendation.

3.2.5 Non Reversal of Funds Refunded by Tanzania Coastal Management Partners (TCMP).

Finding

We noted that refunds made by TCMP partners were not reversed from the expenditures. For example Tshs. 156,480 equivalent to US\$ 245 paid to Whitesands Hotel on behalf of TCMP was refunded by TCMP on 24 November 1998 but no reversal entry was passed in the travel expenditure thus overstating the travel cost by the same amount.

Payment made on behalf of AWF amounting to Tshs. 144,000 equivalent to US\$ 226 had been expensed instead of recording it as receivable.

Recommendation

Memorandum records should be maintained for all payments made on behalf of partners and adjustment made to reverse the expenditure upon receipt of refund.

Auditee comment

Finding: Adjustments have now been done to reverse the entries related to TCMP partners vouchers. We have also reflected the advance to AWF who have been requested to settle their outstanding bill in order to clear this receivable from the records.

Recommendation: The requirement for IRG to make payments on behalf of partners is no longer a requirement under the IRG/EPIQ Tanzania Task Order.

USAID comment

We agree with the auditor's recommendation and have noted the auditee's comments.

3.2.6 Double Posting of Expenses

Finding

Our review of expenses revealed that some of the expenses were posted twice. For example, advance to staff had been posted as an expense twice, once upon payment and again upon retirement. The following are such examples

Date	Advance Amount	Payment voucher number	Cheque number
3 April 1998	1,259,000	-	97331
21 April 1998	1,250,000	058	97336

Recommendation

Money given to staff for various expenditures must first be booked as advance to the respective staff and expensed only when the advance is retired. The double posting noted above has now been adjusted in the fund accountability statement as post audit adjustment.

Auditee comment

Finding: IRG acknowledges that these accounting advances were inadvertently recorded incorrectly.

Recommendation: IRG has in place a system of booking advances and expensing same only when the advance is retired.

USAID comment

We agree with the auditor's recommendation.

3.2.7 Travel advance request forms.

Finding

We observed that Chief of Party did not sign some of the travel advance request forms. Also some of the forms were not filled properly. The following are examples of advances given without forms being filled properly.

Date	Advance amount	Cheque Number	Payment voucher number
12 December 1998	Tshs. 348,182	141529	0208
17 June 1999	Tshs. 3,593,205	36445	
17 June 1999	US\$ 4,000	Bank transfer	083

Recommendation

Travel advance request forms should be properly filled by staff and signed off by Chief of Party or Project Technical Manager prior to travel as evidence of approval. This will enhance control over travel advances and ensure they are within the budget.

Auditee comment

Finding: IRG/EPIQ acknowledges the oversight cited above. Please be advised, however, that the payment vouchers and the checks were signed by the COP.

Recommendation: IRG's system requires written approval of the COP of all Travel Advance forms.

USAID comment

We agree with the auditor's recommendation.

3.2.8 Classification of expenditure

Finding

We noted that some of the expenditure items had been wrongly classified. For example:

Voucher No.	Correct Classification	Amount US\$	Wrongly debited to
245	College of Africa Wildlife Management - Tuition fees A/C	4,000	Travel & transport
250	Soft-Tech Consultants for tuition fees	3,100	Travel & transport
268	Printing & binding 1.26m	US \$ 1,976	Equipment

Recommendation

Expenditure should be correctly classified so as to enable management to make decisions based on the amount of money spent at any particular time for each category of expenditure and the budget outstanding.

Auditee comment

Findings: IRG/EPIQ has taken action to correctly classify the above-cited expenditures.

Recommendations: IRG concurs with this recommendation and will correctly classify costs.

USAID comment

We agree with the auditor's recommendation and have noted the auditee's comments.

4. COMPLIANCE WITH AGREEMENT TERMS AND APPLICABLE LAWS AND REGULATIONS

4.1 INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH CONTRACT TERMS AND APPLICABLE LAWS AND REGULATIONS

We have audited the Fund Accountability Statement of the Environment Policy and Institutional Support (EPIQ)- Tanzania with contract number PCE-1-00-96-00002-00 under SO2 grant by USAID/Tanzania in accordance with generally accepted auditing standard and U.S. Comptroller General's Government Auditing Standards (1994 Revision). The Fund Accountability Statement is the responsibility of the management of International Resources Group. Our responsibility is to express an opinion on the statement.

We conducted our audit in accordance with generally accepted auditing standards and U. S. Comptroller General's Government Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the Fund Accountability Statement is free of material misstatement.

Compliance with agreement terms and laws and regulations applicable to Environment Policy and Institutional Support (EPIQ) is the responsibility of EPIQ's management. As part of obtaining reasonable assurance about whether the Fund Accountability Statement is free of material misstatement, we performed test of EPIQ's 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 EPIQ 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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