



# Office of Inspector General

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**From:** Joaquin Ferrao, Inspector General *Joaquin Ferrao*

**Date:** February 6, 2026

**Subject:** Review of Peace Corps/Peru Post Operations (IG-26-02-SR)

The OIG conducted a review of Peace Corps operations in Peru from April 2024 through December 2025. Our objective in reviewing the Peace Corps/Peru post was to determine whether its financial and administrative operations were functioning effectively and in compliance with Peace Corps policies and Federal regulations. Following a site visit in June 2024, we found that the post needed to improve its operations in multiple areas. We discussed our initial findings with the Peace Corps/Peru team, who quickly took action to address these findings.

As a result of the post management team's actions to address our findings, we will not be making additional recommendations. However, we want to emphasize the importance of the areas we have identified and illustrate the proactive actions Peace Corps/Peru has taken, which could benefit other Peace Corps posts in managing their financial and administrative operations.

You may address questions regarding follow-up or documentation to the Assistant Inspector General for Audit, David Haney at 202.692.2958 or [ghaney@peacecorpsig.gov](mailto:ghaney@peacecorpsig.gov).

Please accept our thanks for your cooperation and assistance in our review.

**Cc:**

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## **OBJECTIVE: PEACE CORPS/PERU**

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The objective of this review was to determine whether Peace Corps/Peru's (also referred to as "the post") financial and administrative operations were functioning effectively and complied with Peace Corps policies and Federal regulations.

At the time of our fieldwork in 2024, 68 Volunteers were serving in 7 regions and worked in 4 sectors: (1) Community Health; (2) Water, Sanitation, and Hygiene; (3) Community Economic Development; and (4) Youth in Development. In fiscal year (FY) 2023, the post's spending was about \$4.3 million, and the post's staff consisted of 4 U.S. Direct Hires (USDH), 1 Foreign Service National, and 44 full-time Personal Service Contractors (PSC).

## **WHAT WE FOUND**

We found that, at the time of our June 2024 site visit, Peace Corps/Peru's (also referred to as "the post") operations and office environment were effective and complied with the applicable agency policies and regulations in multiple areas. The post's management team demonstrated a positive work environment through its involvement with operations at the post and its reception to the improvements we identified in our review. Additionally, the post's management team took actions to improve its operations based on our findings and, as a result, we have decided not to issue any new recommendations in this report.

However, we did identify multiple areas that the post's financial and administrative operations needed to improve to comply with agency policies and applicable Federal laws and regulations, as noted in the subsections below. Specifically, the post did not always:

- File timely value-added tax (VAT) claims or adequately track the claims;
- Modify contracts of terminated long-term PSCs and conduct a timely de-obligation of their unused funds;
- Maintain PSC and lease files in accordance with agency requirements;
- Review unliquidated obligation balances to determine if payments were completed and ensure the remaining balances were de-obligated;
- Record accountable assets into the agency's asset management system;
- Perform unannounced verifications of sub-cashier balances or the required cash counts; and
- Liquidate interim advances within three days.

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### *Peace Corps/Peru did not always file timely value-added tax claims or adequately track the claims*

When conducting operations in foreign countries, the Peace Corps is sometimes charged a VAT<sup>1</sup> at the point of sale by vendors. In some countries, such as Peru, the VAT cannot be eliminated at the point of sale. Subsequently, the Peace Corps needs to submit claims for reimbursement or bills of collection (BOC)<sup>2</sup> to the host country government through the U.S. Embassy. Peace Corps/Peru did not submit timely VAT claims for FYs 2021, 2022, and the first and second quarters of 2023. Additionally, the post could not determine the number of unclaimed transactions and their respective amounts.

#### **Overseas Financial Management Handbook, Chapter 7**

The post should eliminate VAT at point of sale, but if refunds need to be requested, the Billing Officer should create a BOC. Posts should review the BOCs at least quarterly.

According to the Peace Corps/Peru Director of Management and Operations (DMO), the claims were not submitted timely due to the pandemic shutdown and the Peruvian Agency for International Cooperation's delayed approval of the FY 2023 operating plan, which disrupted submissions of VAT claims. In addition, the DMO stated that the Peace Corps missed a VAT claim submission during the post's transition from the Principal Cashier to the Alternate Cashier. The Alternate Cashier did not receive proper training on a complex and complicated VAT submission process.

Peace Corps/Peru also failed to claim the VAT because it had not established a formal process for monitoring and tracking VAT submissions. While the post did have a Standard Operating Procedure (SOP) for VAT refunds, the SOP lacked specificity and was outdated. It did not include the roles and responsibilities of relevant staff, management's oversight duties, or instructions on how to manage the reimbursement process. Additionally, post management did not provide adequate oversight or training to personnel who are responsible for the VAT claims, as demonstrated by the missed submission that occurred during the cashier transition. As a result, the post may have incurred avoidable costs and lost potential reimbursements, representing funds that could have been used for other programmatic and operational requirements.

After OIG's site visit, the DMO updated the SOP for VAT claims, developed a spreadsheet to track the VAT claims, and properly submitted the VAT claims to the embassy for reimbursement. As a result of the actions the post took in response to the issues we identified, and their continued actions to manage VAT claims, we are not making any recommendations related to this finding. Nevertheless, since the recent claims amounted to about \$5,000 a month and could result in additional funding of about \$60,000 per year, it is important that the post continues to actively monitor and manage its VAT claims.

<sup>1</sup> A value-added tax is a consumption tax assessed on the value added to goods and services.

<sup>2</sup> A bill of collection is a formal bill letter issued for the collection of overpayments, reimbursement and refund for credit to appropriation accounts or other receipts for credit to U.S. dollar or foreign trust funds.

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### *Peace Corps/Peru did not modify the contracts of terminated long-term PSCs or de-obligate unused funds timely*

The Peace Corps Act provides the agency with the authority to contract with individuals for personal services abroad.<sup>3</sup> At the time of this review, Peace Corps/Peru employed 44 full-time PSCs who, under the supervision of 4 USDHs, provided essential support in managing Volunteer operations in the country.

Based on a sample review of 10 PSC files, we found that 4 PSCs had contracts with remaining balances ranging from \$2,829 to \$27,703, with a total value of about \$63,371, and were past the contracts' completion date. The post did not take any actions to de-obligate the funds or modify the contract terms until the errors were identified in this review, at which point the post took action to address our findings.

#### **Overseas Contracting Handbook – PSCs, Section 20**

Unilateral modifications (i.e. signed only by the Contracting Officer) may be made [...] to terminate the contract.

#### **Overseas Contracting Handbook - PSCs, Section 27**

If the contract ends (either due to resignation or Peace Corps' action) in the middle of a period of performance, the Contracting Officer must complete a unilateral modification specifying the end date of the contract and de-obligating any unused/unliquidated funds from the contract.

The post did not adhere to the Overseas Contracting Handbook requirements to de-obligate the remaining PSC balances and prepare contract modifications. The DMO stated the post was unaware of the requirements in the Overseas Contracting Handbook. Since the contracts were not adequately monitored, the post risked losing its ability to use these funds for other programmatic and operational requirements.

**Table 1. Long-Term PSCs Modifications Not Completed Timely**

| PSC           | End Date of the Contract | Date of Modification | Approximate Amount of modification in USD |
|---------------|--------------------------|----------------------|---|
| PC-527-PSC028 | Aug 2020                 | May 2024             | \$14,851                                  |
| PC-527-PSC040 | Dec 2020                 | May 2024             | \$27,703                                  |
| PC-527-PSC044 | Dec 2020                 | May 2024             | \$2,829                                   |
| PC-527-PSC131 | Oct 2023                 | May 2024             | \$17,988                                  |

Source: Information based on OIG analysis of PSC Contracts active as of March 2024.

As shown in Table 1, the post did prepare contract modifications for the four PSCs as a result of our review in May 2024. In addition, in October 2025, the post provided us with an example of how they have been following this process to issue modifications. The modifications were completed on October 2, 2025, for a contract that ended on August 9, 2025. The post also demonstrated a reduction in obligation of about \$12,828 due to the modifications and stated that the unused funds had decreased on September 16, 2025. As a result of the actions taken in response to the issues we identified, and the post's demonstration of continued actions to modify

<sup>3</sup> Section 10(a)(5) of the Peace Corps Act (22 U.S.C. § 2509(a)(5)).

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terminated PSC contracts in a timely manner, OIG is not making any recommendations related to this finding. However, it is important that the post continues to monitor and manage its PSC contracts.

### *Peace Corps/Peru did not always maintain complete PSC and lease contract files*

When conducting post operations, the Peace Corps issues contracts for PSCs and leases. The files for these contracts are required to be managed and maintained as outlined in the Overseas Contracting Handbook. The post did not maintain complete PSC and lease files, as required in the Overseas Contracting Handbook, or provide oversight for record retention to ensure all required documents were included in the post's physical and electronic folders.

We found that 3 of the 10 PSC files and 2 of the 6 lease contract files we reviewed were missing required documentation, to include: post award correspondence; performance evaluations; signed selection memos; regional security officer (RSO) approvals; Secure Embassy Construction Counterterrorism Act Waivers; regional director approvals for the Country Director's residence; and evidence of check-in walkthroughs. While some of the relevant documentation was found in post staff emails, they did not maintain this information in the physical or electronic contract files, as required.

#### **Overseas Contracting Handbook - Leases, Section 23**

All personal services contract files should contain the minimum required documents as shown in the Personal Services Contract File Checklist.

#### **Overseas Contracting Handbook - Leases, Section 23**

All lease contract files should contain the minimum required documents as shown in the Overseas Lease Contract File Checklist.

The post's noncompliant file management occurred primarily because post management did not provide adequate oversight to ensure that post personnel were using the relevant checklists from the Overseas Contracting Handbook or validate that the necessary documentation was properly maintained. In addition, the post did not have a digital folder structure to maintain its contract files that was consistent with the agency's physical contract file structure.

If the contract files are not appropriately managed and maintained, some of the required documents may be lost if they are not filed in their respective folders. In addition, the post's contract or lease actions may not be sufficiently supported. Incomplete contract files increase the agency's risk of data loss, impair accountability and decision making, and may result in noncompliance with Federal records retention laws. It may also hinder the post's auditability and institutional knowledge preservation.

The post's management team has taken actions to address our findings. After the post was informed of the missing RSO approval in a lease file, the staff coordinated with the U.S. Embassy to initiate a series of safety inspections to review the USDH residence associated with the lease. In addition, the DMO stated that moving forward, the post will use the Overseas Contracting Handbook checklists to ensure their contract files are properly updated and maintained. The DMO also provided us with the checklist that had been used for a recent lease of the DMO's residence and shared examples of how the digital contract file structure had been changed to reflect the traditional contract's filing system. As a result of the actions that addressed the issues we identified and the demonstration of action to use the checklists, we are not making any recommendations related to this finding. However, it is important that the post continues to

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properly monitor and manage contract files and ensure that its digital files are maintained in the same standard as the physical contract files.

*Peace Corps/Peru did not review its open obligation balances to determine if payments were completed and remaining balances were de-obligated*

The Peace Corps, including posts, prepares its annual budget and records its obligations for planned expenses. Sometimes, the expenses paid do not match the planned obligations. When this happens, funds should be de-obligated and can be used for other purposes.

We determined that the post did not review and de-obligate about \$4,500 from prior quarters and \$12,500 from the quarter at the time of this review (April to June 2024). This occurred because the post did not provide sufficient oversight to ensure the necessary controls were implemented and that its financial reviews were conducted in accordance with the Peace Corp's policies and procedures. By not completing the de-obligations properly and timely, there is a risk that the funding remains obligated and unavailable for other Peace Corps mission requirements.

### **Peace Corps Manual Section (MS) 701, Section 7**

Unliquidated (outstanding) obligations should be periodically reviewed to determine whether payments have been completed (and outstanding balance should be adjusted), any adjustment to the obligation is needed, other information indicates the obligation should be adjusted, or they are appropriately recorded.

### **Overseas Financial Management Handbook, Chapter 10**

All offices are expected to continuously review and monitor financial transactions, to assure that all obligations are valid and that funds are not tied up unnecessarily.

After sharing our initial findings with post management during our review, we validated that the post had reviewed the open obligations and resolved the issue by decreasing the obligations that were not properly de-obligated. In addition, the DMO stated that the post will review its open obligations quarterly and provided spreadsheets of the open obligation reviews that they had conducted for the first three quarters of FY 2025. Their obligation reviews tracked outstanding obligations and identified many balances that had been closed after OIG's 2024 file review. Based on the actions the post took in response to the issues we identified and the documented support for continued action, we are not making any recommendations related to this finding. OIG stresses the importance of managing and adjusting obligations and resources accurately and timely.



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*Peace Corps/Peru did not appropriately record some of its accountable assets in the agency's asset management system*

At the time of this review, the Peace Corps was using the Sunflower property management system<sup>4</sup> to manage and track its accountable personal property. We identified 10 accountable assets that were not recorded in the agency's asset management system, as required by agency policies and procedures. The accountable assets identified were Voice over Internet Protocol phones and an information technology item that may have contained PII, which were valued at a total of about \$2,300 and had not been recorded or tagged in Sunflower.

### **Peace Corps MS 511, Personal Property Management Handbook, Section 6**

Accountable Personal Property Assets must be recorded in Sunflower and physically tagged with a Peace Corps bar code number. Accountable Assets are Nonexpendable Personal Property Assets and are deemed costly, easily pilfered, or contain sensitive data, specifically:

- Asset valued at \$2,500 or more.
- Recurring Cost Asset.
- Personally Identifiable Information (PII) Item.
- Pilferable Assets.
- Capital Lease Equipment

According to the post's DMO, these assets were not recorded in the system because the post's inventory management personnel did not think the identified assets needed to be recorded, as each item was valued under \$2,500. Post personnel have since learned that they overlooked the phones as information technology equipment that could contain PII—a factor that requires the property to be recorded in the personal property management system, in accordance with MS 511. A property management system is a control mechanism that helps to track assets and minimize waste, loss, and abuse. By not properly recording assets, the impact of the property system as a control is reduced and leads to a greater risk of waste, loss, and abuse of other property at the post.

Since our site visit, the DMO stated that the assets in question have been tagged and recorded in the agency's new asset management system called Maximo. We verified that the assets were accurately recorded in Maximo. The DMO also stated that post staff had been sufficiently trained to use the new system. However, we noted that the official Peace Corps policy and procedures in MS 511 had not been updated to include guidance on how to use the new property management system.

Based on the actions the post took during this review and the information it provided to demonstrate that the assets in question have been properly recorded and tagged, we are not making any recommendations related to this finding. However, the agency has a large amount of property at many overseas posts, and OIG highlighted the importance of maintaining complete and accurate records in the property management system, along with ensuring that users are sufficiently trained to use the system. In addition, agency guidance should be updated to provide direction on its proper use.

<sup>4</sup> In 2024, the Peace Corps was using Sunflower as its property management system. The system was ended in 2024 and the agency transitioned to using Maximo as its property management system in 2025.

*Peace Corps/Peru did not always perform required cash verifications*

The Peace Corps maintains an Imprest Fund, or cash fund, at each post as a method of payment to support operations. The post uses sub-cashiers to support operations outside of the post's headquarters office. During our site visit, Peace Corps/Peru had Volunteers serving in multiple regions and seven remote sub-cashiers.

The post had not been performing the required unannounced verifications of its sub-cashier funds, which must be performed every quarter per the agency's policies and procedures. While the DMO was aware of the requirement, they told us the post was unable to execute its unannounced verifications because the sub-cashiers were working in remote areas. The post did not track the sub-cashiers' monthly cash verifications and whether they were being completed. Without these verifications, the post cannot address any internal monetary deficiencies in a timely manner. Additionally, with the absence of unannounced cash verifications, sub-cashier advances are more vulnerable to misuse, loss, or theft.

**Overseas Financial Management Handbook, Chapter 13**

The Cashier Supervisor must ensure that unannounced verifications of the sub-cashier fund are conducted. Sub-cashier advances of \$1,000 or more must be verified monthly and under \$1,000, at least quarterly.

**Peace Corps MS 760, Section 16**

Monthly reconciliations are required for sub-cashier funds of U.S. \$1,000 or more; quarterly reconciliations are required for sub-cashier funds of less than U.S. \$1,000.

During our site visit, we discussed performing virtual cash counts as a possible means of conducting remote cash verifications. Post management emailed the sub-cashiers about the Overseas Financial Management Handbook's requirements for daily reconciliations and monthly verification. The emails provided instructions on how the sub-cashiers could digitally save their daily reconciliations in an online folder structure, which would allow supervisors to review and verify each sub-cashier's cash count. The DMO had begun to use a spreadsheet to track the sub-cashier cash verifications, however, the cashier is now tracking that information and the DMO provided support for recently performed cash counts.

Based on the actions taken during this review and the information provided that the cash counts were being tracked, we are not making any recommendations related to this finding. However, OIG emphasizes that handling cash, especially in remote locations, can increase the risk of fraud, waste, and abuse, and that it is important for post management to have and maintain controls to ensure that the cash counts are being performed as required.

*Peace Corps/Peru did not properly manage interim advances.*

The post may use interim advances from its Imprest fund (cash fund) to make approved cash payments that support continued post operations. However interim advances need to be tightly controlled, in accordance with policy, and are required by the Overseas Financial Management Handbook to be cleared within 3 days.



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We found that the post did not liquidate or clear all its interim advances within 3 days, as required. Between April 2023 and March 2024, of the 154 interim advances made, 63 had been outstanding between 5 and 20 days. The DMO stated that these outstanding cash advances occurred because it was difficult to liquidate the advances within 3 days when staff are traveling out of town. In addition, the acting cashier and post management did not remind staff to clear their interim advances within 3 days.

Interim advances that are not cleared timely can prevent the post from completing an efficient return of unused funds and limits the amount of cash available for other expenditures. The untimely clearance of interim advances also increases the risk of fraud and abuse when the funds are not managed properly.

Since the completion of our site visit, post management has worked to remind staff during meetings that they must liquidate their cash advances within the required timeframe and inform supervisors when this does not occur. The DMO informed OIG that the post was able to eliminate the number of interim advances that had not been cleared timely. The post also designated additional sub-cashiers at the remote locations to help minimize the number of interim advances over 3 days. Based on the actions taken and communicated improvements, we are not making any recommendations in this report. OIG emphasizes the importance of strong controls over cash and the increased risks of abuse when maintaining cash funds.

### **Overseas Financial Management Handbook, Chapter 13**

Interim advances must be cleared as quickly as possible. Posts are encouraged to clear interim advances within 72 hours [...] and are required to clear within three business days.

### **Peace Corps MS 760, Section 13**

Interim advances, which should be tightly controlled, may be made by the cashier to staff who have been authorized by the Country Director or his/her designee to receive cash from the cashier to make cash purchases.

## CONCLUSION

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Peace Corps/Peru's management team was actively involved in managing operations at the post and although we initially identified areas that needed improvement, the post took corrective actions to address and improve in the areas of noncompliance we identified during our review. As a result of these improvements, we decided not to issue any recommendations in this report. Peace Corps/Peru's timely actions in addressing our findings and observations prioritize a culture of compliance and accountability. The agency should consider using this report to apply the documented improvements identified and actions taken to improve the management of other Peace Corps posts.

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## APPENDIX A: SCOPE AND METHODOLOGY

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### *SCOPE*

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We intended to conduct an audit of Peace Corps/Peru's operations for the period of October 1, 2020, through March 31, 2024. Due to unanticipated staffing turnover within OIG following our site visit, the engagement transitioned from an audit to a review. As a result, our work was conducted in accordance with OIG Directive 2020-03, which provides flexibility in reporting to address notable issues. Our work included, but was not limited to, a review of: (1) bills of collection, (2) personal service contracts, (3) vouchers and purchase/travel card, (4) budget, (5) property, (6) Imprest fund, (7) medical inventory, (8) grants, (9) fuel and vehicle management, (10) International Cooperative Administrative Support Services, (11) leases, and (12) volunteer payments. We performed a site visit in Peru from June 3 to 21, 2024.

### *METHODOLOGY*

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To obtain background information, we reviewed applicable Federal laws and regulations as well as external and agency policies relating to the Peace Corps' financial and administrative operations. This included the Peace Corps Manual, the Peace Corps Overseas Financial Management Handbook, and the Department of State's Cashier User Guide. We distributed questionnaires to Peace Corps headquarters and post managers to learn about post-specific processes and risk areas.

We obtained and reviewed Peace Corps/Peru's financial information from the post's disbursement and BOC reports from October 1, 2020, through March 31, 2024. We sorted the disbursement reports universe of 36,499 transactions and judgmentally selected samples based on the following payment types:

- Volunteer Allowances - We reviewed Volunteer payments for living, settling-in<sup>5</sup>, and walk around allowances<sup>6</sup> to determine if the payments were consistent with the authorized amounts. We analyzed these Volunteer payments and judgmentally sampled transactions related to walk around allowances. We also reconciled collections for possible overpayments for Volunteers who terminated their services early. Finally, we reviewed the BOCs and readjustment allowance reports to determine if the collections were complete and accurate.
- Personal Service Contractors - We examined the post's long-term and short-term contracts. We reviewed a sample of these contracts to determine if the payments listed on their corresponding disbursement reports matched the contracts and if the overtime and holiday pay rates were correctly applied. In addition, we reviewed the documentation related to the contract files, including awards, solicitation material, and other information. We also reviewed Personal Service Contractors' security certifications.

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<sup>5</sup> Settling-In allowance is for the purchase of items necessary for setting up housekeeping in the Volunteers' new communities.

<sup>6</sup> Walk around allowance provides for personal expenses not directly related to the training program.

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- Medical Supplies - We reviewed all the controlled and special designated inventory items, including dispensed medication. In addition, we reviewed the site assessments that the post had submitted to the Office of Health Services. We also interviewed the post's Peace Corps Medical Officer and medical assistant.
- Fuel and Vehicles - We conducted a physical inventory of the vehicles listed in the post's Vehicle Management Information System (VMIS) report against the vehicles parked at the main office. We also judgmentally sampled the generator fuel transactions from the Voucher Auditor Detail Report (VADR), and vehicle fuel transactions, and reconciled with the records in VMIS, the VADR, fuel card statements, and fuel logs. We checked the accuracy of VMIS information for vehicles at the post. In addition, we reviewed the VMIS Maintenance Report and reconciled the receipts with the transactions listed on the report. Finally, we conducted an inventory of the vehicle maintenance supplies and compared the physical counts against the inventory register.
- Imprest Fund - We reviewed 12 months of cash counts dated from April 2023 to March 2024. In addition, we performed an unannounced physical cash count with the primary cashier, alternate cashier, and sub-cashiers. We also conducted interviews with all the post cashiers and the State Department's cashier monitors.
- Property Management - We performed a physical existence test for personal property items inventoried in the Sunflower inventory tracking system. We reviewed the supporting documentation for items listed on the proceeds of sale in the VADR reports. We also conducted additional testing by tracing invoices from purchase records to the entries in the Sunflower asset management system and the Odyssey<sup>7</sup> Fixed Assets Report. We interviewed the post's General Services Manager, Information Technology assistant, Office of the Chief Financial Officer (OCFO) Accounting and Financial Reporting (AFR) Director, and the agency's Inventory Management Specialist.
- ICASS<sup>8</sup> - We compared the FY 2023 and 2024 ICASS invoices and budgets to the ICASS agreements to ensure that it followed Peace Corps policy for allowable cost centers. In addition, we reviewed ICASS waivers within our scope period.
- Lease Payments - We reviewed the lease contracts for six properties: USDH residences, post headquarters, and the post's training center. We compared the lease payments with the lease documents and reviewed the lease files to ensure they included the required information.
- Grants - We selected all six completed grant projects listed in the Volunteer Reporting and Grants System and reviewed the related disbursement reports, BOCs, project completion reports, and project receipts.
- Vouchers - We tested vouchers related to expenses for conducting trainings, conferences, leasehold improvements, and supplies. We judgmentally selected contracts that exceeded \$10,000, and 10 transactions with a vendor. We also reviewed the contracts, invoices, requests for quotes, and selection memos that exceeded \$10,000. For lease-hold

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<sup>7</sup> The Peace Corps' financial management system is Odyssey.

<sup>8</sup> International Cooperative Administrative Support Services (ICASS) is the main way the United States Government provides common administrative support to posts around the world; participating agencies share the cost of these services. ICASS is managed by the State Department through the ICASS Service Center.

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improvements, we verified that the transactions were below the Property, Plant, and Equipment capitalization threshold.

In addition, we reviewed a BOC report that had a universe of 190 transactions during the scope of our review. The BOC review consisted of long outstanding collections of more than 30 days and voided BOCs to determine if they were correctly voided and rebilled, if necessary. We also reviewed the user access reports for the post's OdyWeb and Financial Operating Room (FOR) post<sup>9</sup> systems to verify that the level of access matched the level of access granted. In addition, we conducted walk throughs of the post's information technology server room to determine if the physical controls were sufficient and if the post implemented necessary procedures to safeguard electronic data.

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<sup>9</sup> FOR post is the local accounting software at Post. OdyWeb is the online web application linked to Odyssey that is accessed through FOR Post Web.

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## APPENDIX B: PEACE CORPS REQUIREMENTS

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The Peace Corps has established written policies and procedures to manage the financial and administrative operations at posts.

We used many criteria in performing this review, but the following criteria was used for the content of this report and the findings:

- **Peace Corps Manual Section**
  - 511 – Personal Property Management Handbook
    - Section 6 – Types of Personal Property Assets
  - 701 – The Budget Process
    - Section 7 – Budget Execution
  - 760 – Overseas Imprest Management
    - Section 13 – Cash Advances
    - Section 16 – Daily Fund Reconciliation Requirements
- **Overseas Financial Management Handbook**
  - Chapter 7 – Billings, Collections, and Deposits
  - Chapter 10 – Budget Review
  - Chapter 13 – Cashiering and Imprest Management
- **Overseas Contacting Handbook**
  - Personal Services Contracts, Section 20 and 27
  - Leases, Section 23

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