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From: Kathy A. Buller, Inspector General 

Date: July 2, 2020

Subject: Final Report on the Audit of Peace Corps/Thailand (IG-20-03-A)

Transmitted for your information is our final report on the Audit of Peace Corps/Thailand.

Management concurred with all 13 recommendations. In its response, management described actions it is taking or intends to take to address the issues that prompted each of our recommendations. We closed recommendations 6, 8, 9, and 13 based on review of corrective actions and supporting documentation. The remaining recommendations 1-5, 7, and 10-12 will remain open pending confirmation from the chief compliance officer that the documentation identified in management's response has been received. We wish to note that in closing recommendations, we are not certifying that the agency has taken these actions or that we have reviewed their effect. Certifying compliance and verifying effectiveness are management's responsibilities.

You may address questions regarding follow-up or documentation to Assistant Inspector General for Audit Judy Leonhardt at 202.692.2914 or to Senior Auditor Shane Potter at 202.692.2905.

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

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PEACE CORPS
Office of
**INSPECTOR
GENERAL**



Staff of Peace Corps/Thailand



Final Audit Report
Peace Corps/Thailand
IG-20-03-A
July 2020

EXECUTIVE SUMMARY

BACKGROUND

The Office of Inspector General (OIG) conducted an audit of Peace Corps/Thailand (hereafter referred to as “the post”) from November 25 through December 13, 2019.

Staff:

U.S. direct hires (USDHs): 5

Full-time personal services contractors (PSCs): 36

Spending (approx.):

Fiscal Year (FY) 2019 post spending: \$3.3 million

Average regional overhead: \$527,158

WHAT WE FOUND

The post’s financial and administrative operations required improvement to comply with agency policies and applicable Federal laws and regulations. Specifically, the post did not:

- Follow host country laws regarding the import and distribution of medication to Volunteers;
- Safeguard protected health information;
- Have a memorandum of understanding with the Royal Thai Government which reflected current host country contribution amounts;
- Issue bills of collection in a timely manner;
- Ensure that funds were only collected by the cashier;
- Properly approve bill of collection voids;
- Assign authorized roles or properly segregate duties in FORPost and OdyWeb;
- Ensure the principal cashier was aware of policies pertaining to imprest fund management

RECOMMENDATIONS IN BRIEF

Our report contains 13 recommendations directed to the post and headquarters. We recommend that the post improve controls related to Volunteer health information, billing and collection, and imprest fund. Additionally, we recommend that headquarters revise policies and procedures related to the distribution of medical supplies to Volunteers, as well as administration of financial-system user roles.

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BACKGROUND

OIG conducted the audit of Peace Corps/Thailand from November 25 to December 13, 2019. We previously performed an audit of the post and issued our report (IG-07-19-A) in September 2007.

The first group of Peace Corps Volunteers arrived in Thailand in 1962. Approximately 5,507 Volunteers have served in Thailand since the post was first established. At the time of our audit, 122 Volunteers were working in the youth development and education sectors. The post had 5 USDHs and 36 full-time PSCs. In FY 2019, the post's spending was approximately \$3.3 million.¹

Our overall objective in auditing overseas posts is to determine whether the financial and administrative operations are functioning effectively and in compliance with Peace Corps policies and Federal regulations during the period under audit. Appendix A provides a full description of our audit objective, scope, and methodology.



AUDIT RESULTS

MEDICAL SUPPLIES

The post did not follow host country laws regarding the import and distribution of medication to Volunteers.

The U.S. Department of State's Foreign Affairs Manual (FAM) states that "...[diplomatic] pouches may not contain items that are illegal to import into the receiving country or export from the sending country."² Additionally, Peace Corps Medical Technical Guidance 240 identifies that controlled drug substances must be managed within local and U.S. laws and regulations.

Thailand's Narcotics Act of 1979 states that "No person shall produce, import, export, dispose of or possess narcotics of Category 1, unless the minister permits for the necessity of the use for government service." The Food and Drug Administration of Thailand lists amphetamines as a Category 1 narcotic.

Our review of medical inventory logs for FYs 2018 and 2019 showed that the post had prescribed Adderall, a form of amphetamine, to five Volunteers over the course of their services.

¹ The agency does not determine a total cost per post beyond directly attributable post expenses, as certain costs are centrally budgeted and managed by headquarters offices including the salaries and benefits of U.S. direct hires. The Peace Corps Office of Budget and Analysis provided the total cost of approximately \$10 million incurred by the EMA region in direct support of its 19 overseas posts in FY 2019, which is an average of \$527k per post.

² 14 FAM Exhibit 723.2 Items Prohibited for Pouch Dispatch

In all cases, the quantities of pills distributed to Volunteers exceeded the legal threshold to be regarded as production, import, export, or possession for the purpose of disposal.³

Peace Corps Medical Officers (PCMOs) at the post were unaware that amphetamines were illegal in Thailand. The PCMOs understood that another substance used to treat ADHD, methylphenidate, was legal to prescribe in Thailand, but failed to consider the legal status of amphetamines separately. PCMOs did not acquire the amphetamines locally, but ordered the medication through Post Logistics and Support division (PLS). PLS shipped these orders via diplomatic pouch to the U.S. Embassy in Bangkok, where post staff picked up the medication and brought it to the Peace Corps office for storage. These orders were not subject to customs inspection.

The Office of Health Services (OHS) places full responsibility on the judgement and knowledge of the PCMOs to determine if ADHD medications can be used in country. Annually, PCMOs assert their ability to support different types of Volunteers in their respective countries through the Country Health Resource Survey. In 2017, 2018, and 2019 survey responses, the post failed to identify any restrictions in supporting Volunteers who required ADHD medication. In the 2017 and 2019 surveys, PCMOs were prompted to identify restrictions to amphetamines and methylphenidates separately.

On December 20, 2019, OIG issued a memo to the director of OHS and the director of the Office of Global Operations (OGO) informing them of our finding and expressing our concern that the agency had no process for preventing similar oversights at other posts. We asked the agency to begin taking steps to address our concerns.

In response to our memo, OHS notified us that it removed from Thailand's next input of trainees any invitees who had previously been medically cleared for the use of amphetamines, and updated guidance specific to the post's function as a regional medevac hub. OHS did not identify specific steps they would take to address OIG's concern that oversight was insufficient.

Without corrective action, the current condition places Volunteers and the agency at risk of violating local laws through the import and distribution of banned medications. We are particularly concerned that Volunteers in possession of these medications are at risk of arrest and imprisonment throughout their service and, notably, when attempting to leave the country.

We recommend:

- 1. That the Office of Health Services modify medical technical guidelines to provide reasonable assurance that the Peace Corps complies with all laws and customs of host countries when importing, prescribing, and dispensing medication.**

³ Thailand's Narcotics Act of 1979, Chapter 2, Section 15, Identifies this threshold for amphetamines or derivative amphetamine to be "of the quantity computed to be pure substances of three hundred seventy-five milligrams or more or is of narcotics substances thereof of fifty doses or more or is of pure weight of one point five grams or more."

VOUCHERS

The post did not safeguard Protected Health Information.

Protected Health Information (PHI) contains sensitive Volunteer data, protected under the Freedom of Information Act and agency policy. This information consists of “any information regarding a Volunteer other than the Volunteer’s name, country of service, and dates of service.”⁴ Peace Corps guidance states that exposure to medical invoices should be limited to the greatest extent possible, on a “need to know” basis, and special precautions should be taken when vouchers contain sensitive information.⁵ We discovered four medical vouchers at the post that contained large amounts of PHI. These vouchers contained Volunteer information including names, copies of drivers’ licenses and passports, hospital statements with medical procedure codes, doctor examination notes including medications received, laboratory tests, and diagnoses of medical conditions. These medical vouchers were maintained in an unlocked open-area, accessible to personnel without a specific need to know.

The medical unit stated that, once the invoices were received and reviewed, they removed any sensitive information prior to sending it to the administration team for payment. They also stated that they received annual training on Personally Identifiable Information (PII) and PHI. During the August 2019 Overseas Staff Training (OST) OHS provided Health Insurance Portability and Accountability Act (HIPAA) training to post medical staff; they were still in the process of developing annual PHI training at the time of our fieldwork.

We held a meeting with all of the post’s medical and administrative staff to discuss the presence of PHI in their invoices. The PCMOs agreed that, despite their stated process, invoices sent to administrative staff had contained PHI and that greater care should be taken. Although they received training, staff did not understand what was required in the Overseas Financial Management Handbook (OFMH) to safeguard PHI or procedures outlined in OFMH for the processing of medical vouchers.

Beginning in FY 2019, the Office of the Chief Financial Officer/Global Accounts Payable (OCFO/GAP) required posts to upload all non-cashier liquidation medical vouchers into a shared OCFO/GAP folder on the Peace Corps server. As Peace Corps/Thailand’s medical unit understood it, OCFO/GAP required vouchers to include full support for procedures and tests conducted to substantiate these vouchers. In fulfilling their understanding of this requirement, medical staff at the post did not redact vouchers that contained PHI including Volunteer names, laboratory tests, and medical procedures. We noted a further three unredacted medical vouchers in the shared OCFO/GAP folder in addition to the four unsecured medical vouchers we discovered at the post. There are 91 people throughout the agency who have access permission to this shared folder.

The current financial assistant (FA) stated that the practice of uploading complete medical vouchers began with the previous FA, and the current FA recently received guidance from headquarters instructing the post not to upload any documentation containing PHI.

⁴ MS 294 Policy 3.6

⁵ OFMH 66.6.7.2 Medical Confidentiality

Unauthorized access both at the post and at headquarters could result in improper access to and dissemination of confidential and sensitive health data, and other malicious activities.

We recommend:

- 2. That the Office of Health Services develop training on maintaining and protecting personal health information in accordance with Manual Section 294 Policy and Procedures.**
- 3. That the Office of the Chief Financial Officer provide training to post administrative and medical units on Overseas Financial Management Handbook guidance regarding medical confidentiality and processing medical vouchers.**
- 4. That the Office of the Chief Financial Officer work with the Office of the Chief Information Officer to analyze the post's Global Accounts Payable shared folders containing confidential and sensitive data and determine ways to prevent improper uploading and storing of sensitive information.**

BILLS OF COLLECTION

The post did not have a memorandum of understanding with the Royal Thai Government that reflected current host country contribution amounts.

OFMH 27.2.1.1 states that the first step for posts to collect host country contributions (HCC) in local currency is to determine the amount due from the host government, based on the terms of the country agreement.

The current country agreement between the post and the Royal Thai Government does not address HCC contributions. A separate memorandum of understanding (MOU) specific to annual contributions was most recently updated in 1983. The 1983 MOU stipulates that the Royal Thai Government is to contribute 1,000,000 baht in a lump sum payment to the post at the beginning of each fiscal year. Further, the MOU stipulates that these funds are to be split evenly between the salaries of Thai employees of the Peace Corps and direct Volunteer support.

Per the Financial Assistant (FA), the Royal Thai Government pays the HCC in 2 disbursements of 400,000 baht, one for the payment of staff salaries and the other for Volunteers' small projects. Monthly, the Royal Thai Government also makes a third contribution by reimbursing housing allowances up to 3,700 baht per Volunteer. The post was not aware that this practice was different from the signed agreement and could not identify at what point in time it had changed.

The Royal Thai Government has paid all amounts requested by the post on a consistent and timely basis. However, without an updated MOU which reflects current funding levels, the post risks disputes with the host country government over amounts and timing of future payments.

We recommend:

- 5. That the country director and the director of management and operations work with the Royal Thai Government to create a new memorandum of understanding regarding host country contributions.**

The post did not issue bills of collection in a timely manner.

OFMH 7.2.1 specifies that bills of collection (BOCs) should be created as soon as a debt is known, even if the exact amount isn't known.

We found that the post delayed creating 2 of 10 BOCs sampled for review; one was a refund from a vendor for overpaid value added tax (VAT), and the other was an annual HCC payment from the Royal Thai Government. The BOC for VAT was created 2 days after the vendor issued a check to the Peace Corps. This BOC was not created or approved by current staff at the post. As such, we could not identify a reason why the BOC was not issued in a timely manner.

Separately, the BOC for HCC represented a pattern of annual collections that were not initiated in a timely manner. Yearly in October, the post generates a letter to the Thai Government asking for renewal of annual contributions. These contributions are expected to arrive the following December. In every year since 2014, the post has created a BOC and subsequently closed the BOC in less than 3 days. In some instances, the BOC was created and closed on the same day. This short collection period indicates that the post did not create the BOC until HCC funds were received or pending imminent receipt.

When we interviewed the current FA in early December 2019, the post had not issued a BOC for the outstanding annual HCC balance. The FA understood that OFMH 7 requires BOCs to be created as soon as a debt is known, but admitted the post had not applied that principle to HCC collections.

Creating BOCs in a timely manner is essential because it is an internal control procedure that safeguards assets, maintains accurate records, and establishes a system of checks and balances. Without a BOC, money that the post receives could be easily diverted because there is no record of the debt. This control is of added importance as the post did not have an MOU with the Royal Thai Government which reflected current contribution amounts.

We recommend:

- 6. That the director of management and operations ensure that the staff issues bills of collection in compliance with agency policy.**

The post did not ensure that funds were only collected by the cashier.

Per the Department of State's Cashier User Guide 6.2.2.1, cashiers (principal, alternate, and sub-cashiers) are the only individuals authorized by the Department of State to collect funds.

We noted 2 instances in which the principal cashier, who also coordinates payment of Volunteer allowances, instructed Volunteers to remit funds owed to the Peace Corps through staff members not authorized to collect funds. In one instance, the Volunteer gave cash directly to a language/cross cultural Coordinator, and in the other instance a Volunteer issued a money order through the postal service to the post's maintenance clerk. The maintenance clerk reported that he had collected Volunteer funds in the same manner on six to eight occasions over the prior 2 years. In all instances in which we noted unauthorized staff collecting funds, the staff gave the funds to the principal cashier and the BOC was closed.

The principal cashier advised that this practice was used when Volunteers could not return to Bangkok to pay a BOC within 30 days. The principal cashier recognized that this was an improper means of collecting money from Volunteers, but believed it was the only alternative to prevent long-outstanding BOCs.

Peace Corps policy allows for the collection of Volunteer debt through deductions in living allowance.⁶ However, the principal cashier recalled prior guidance from headquarters in which they were instructed to avoid this means of collection due to the nature of Volunteer debts specific to this post. After reviewing the issue with us, the principal cashier felt this concern was no longer pertinent, and would in the future seek to collect funds from Volunteers through deductions from their monthly allowances.

Although we did not identify any instances of funds being misused, allowing other staff to collect funds is not consistent with the cashier's guidelines and exposes the agency to unnecessary risk of misappropriation of funds.

We recommend:

- 7. That the director of management and operations ensure cash collection is only performed by the cashier.**

Financial Assistants improperly approved bill of collection voids.

OFMH 7.2.3 states, "A BOC may be voided when the amount is incorrect, when it represents a duplicate entry or when it contains another type of error." Further, "The DMO must approve all BOC Voids in FORPost."

FORPost is the automated cashier program used for the input of cashier transactions and the tracking of cashier accountability. With the exception of the DMO and the country director, only those designated by the Department of State as cash verification officers (CVOs) are allowed to

⁶ MS 221 5.10 Deductions for the Living Allowance

approve BOC voids. CVOs have additional training and know how to review the risks associated with BOC voids.

The current and former FAs approved the voids of nine BOCs worth \$678,374. Neither FA was a designated CVO. The former FA is no longer with the Peace Corps and was not interviewed, however the current FA reported that they had not received any training on how to review BOC voids. The current FA stated that they approved BOC voids on the basis of common sense and were not instructed by the prior FA or the DMO to approve BOC voids.

When a BOC is voided by the cashier, anyone with permission to approve voids in FORPost is able to do so. Both current and former FAs were mistakenly given permission in FORPost to approve BOC voids.⁷ The current DMO was not aware of BOC void authorizations made by the current FA.

While all nine BOCs voided by the FAs were justified and fully supported, BOC voids carry an inherently high risk of fraud. Only those individuals trained and designated to authorize these transactions should do so.

We recommend:

- 8. That the director of management and operations ensure only the director of management and operations or the country director are authorizing bill of collection voids.**

INFORMATION TECHNOLOGY

Ineffective design of internal controls led to unauthorized access and a lack of segregation of duties in FORPost and OdyWeb.

In performance of the Peace Corps' 2019 Financial Statement Audit, Williams, Adley & Company – DC, LLP identified that access controls at overseas posts were not designed and operating effectively.⁸ In the letter to agency management, they recommended that the Peace Corps configure systems to enforce segregation of duties in FORPost and OdyWeb.⁹ Additionally, they recommended that the Peace Corps provide guidance and trainings on proper segregation of duties at overseas posts.

FORPost Help, a guide for users and administrators of the system, specifies that on a yearly basis DMOs must perform a user access review of FORPost and OdyWeb. This review includes confirming that access is appropriate, reviewing user access forms and confirming that they match system access, and making corrections as needed in both systems. At the conclusion of

⁷ Inadequate segregation of duties and access to Peace Corps financial systems will be addressed in a separate finding in the Information Technology section.

⁸ https://s3.amazonaws.com/files.peacecorps.gov/documents/inspector-general/FY_2019_Peace_Corps_Financial_Statement_Audit_Final_Report.pdf

⁹ Since 2018, recommendations related to user access roles in FOR Post and OdyWeb were also made in audits of the Philippines, Panama, Morocco, Guatemala, eSwatini, and Ghana

this annual review, the DMO must provide headquarters with a FORPost active user report and sign the report to signify that their review is complete.

In 2019, the DMO certified that FORPost and OdyWeb users were current and had matching, signed forms on file. However, the DMO was not equipped to determine whether permissions in the two systems were appropriate. We noted instances of inappropriate user access during our audit:

OdyWeb

The FA at the post was given full access to modules that control staff security certifications, personal service contractor payments, vendor information, and Volunteer in-country allowances (VICA). The FA was capable of creating, editing, and submitting data to headquarters without verification by any USDH staff at the post, thus there was no segregation of duties.

Further, OdyWeb instructions for security certifications state:

The only staff authorized to submit Security Certifications are the AO [the administrative officer, this role is now referred to as the DMO at post] or CD (or acting AO or acting CD).

OdyWeb instructions for personal service contractor payments and VICA state:

The only staff authorized to submit payment tabs must have a sufficient delegation of authority signed by the CD on file

The FA at no point in time met these criteria.

FORPost

The FA was assigned a supplemental role as imprest supervisor in FORPost from July 2018 to November 2019. As discussed in our finding on BOC voids, the FA was not an authorized CVO and should not have been assigned the imprest supervisor role. Further, the FA should not have held this role because the FA was also the post's alternate cashier. Peace Corps guidance prohibits alternate cashiers from conducting imprest verification due to internal control issues.¹⁰ The imprest supervisor role potentially permitted the FA to approve cash counts, view bank account information, affect weekly imprest fund reconciliations, and approve BOC voids, among other functions.

Peace Corps/Thailand's DMO had not reviewed FORPost or OdyWeb guidance on user roles and did not know where to find this information. The current DMO certified and preserved inappropriate user roles as set by the previous DMO, under the assumption that they were appropriate.

The agency's current internal controls for user access are ineffective because they give DMOs freedom to determine what levels of access are appropriate without sufficient headquarters oversight. In 2019, the financial systems team at headquarters selected 10 posts to review actual access and matching user access forms. Peace Corps/Thailand was not among those selected, and headquarters only verified that the post had submitted a certification statement. The certification

¹⁰ MS 760 7.1 Overseas Imprest Management, Responsibilities for the Imprest Fund

document was itself a user access report from FORPost which showed the FA held an imprest supervisor role, however this document was not reviewed.

Through the course of our audit, we did not find any instance where inappropriate user roles resulted in fraud or abuse, however unauthorized actions such as BOC void approval did occur as a result. Without proper segregation of duties or effective compensating controls, the risk of management override and opportunity for waste, fraud, and abuse of Government funds is increased.

We recommend:

- 9. That the director of management and operations ensure that the access to FORPost and OdyWeb comply with system guidelines.**
- 10. That the chief financial officer configure systems to enforce segregation of duties in FORPost and OdyWeb.**
- 11. That the chief financial officer strengthen the headquarters review process to verify the appropriateness of roles in FORPost and OdyWeb in all countries at least yearly.**

IMPREST

The principal cashier was unaware of policies pertaining to imprest fund management.

Interim Advances to the Principal Cashier

Per MS 760 13.4, Overseas Imprest Management:

The Class B cashiers should not make off-site disbursements because of their known identity and the inherent risk of theft or loss. Advances on interim receipts should be made to authorized sub-cashiers or designated money carriers when individual payment to vendors must be paid off-site.

We noted 16 instances in 2018 and 2019 where the principal cashier withdrew imprest funds, in most cases to pay Volunteers and counterparts at off-site training locations. These were recorded in ForPost as interim advances. This practice exposed the agency to inherent risk of theft and loss.

Sub-cashier Daily and Monthly Reconciliation of Funds

OFMH 13, Exhibit C.8, states:

Subcashier should reconcile the operating fund daily using the Statement of Accountability form. The reconciliation consists of counting all cash on hand, totaling all interim advances, totaling receipts, and verifying that all cash expenditures are properly documented.

Further OFMH 13, Exhibit C.9, states that at least once a month sub-cashiers must provide all sub-vouchers, their sub-cashier ledger, a signed statement of accountability, cash on-hand form,

interim advances on-hand form, and paid receipts to the principal Class B cashier, even if there has been no activity.

The post designated three staff members as sub-cashiers. The primary cashier conducted unannounced verifications of all sub-cashier advances in compliance with OFMH 13, however sub-cashiers did not conduct their own monthly or daily verifications. Sub-cashiers are accountable to the principal cashier for all advanced funds. In turn, the principal cashier is responsible to the United States disbursing officer (USDO) for all funds held by the post. Without proper reconciliation of sub-cashier funds, the post jeopardizes its capacity to resolve potential discrepancies and places cashiers at personal financial risk.

The principal cashier reported being unaware of off-site disbursements and sub-cashier reconciliation policies at the times of non-compliance we noted. Shortly before fieldwork for this audit began, the principal cashier attended a Peace Corps cashier conference in which these policies were addressed. At the time of our fieldwork the principal cashier and DMO were working to identify a process that would not require the principal cashier to make off-site payments, and also began training sub-cashiers on their responsibility to conduct daily and monthly reconciliations.

We recommend:

- 12. That the director of management and operations establish a process for staff other than the principal cashier to distribute funds to large groups of Volunteers and counterparts.**
- 13. That the director of management and operations ensure that sub-cashier advances are reconciled in compliance with the Overseas Financial Management Handbook.**

LIST OF RECOMMENDATIONS

We recommend:

1. That the Office of Health Services modify medical technical guidelines to provide reasonable assurance that the Peace Corps complies with all laws and customs of host countries when importing, prescribing, and dispensing medication.
2. That the Office of Health Services develop training on maintaining and protecting personal health information in accordance with Manual Section 294 Policy and Procedures.
3. That the Office of the Chief Financial Officer provide training to post administrative and medical units on Overseas Financial Management Handbook guidance regarding medical confidentiality and processing medical vouchers.
4. That the Office of the Chief Financial Officer work with the Office of the Chief Information Officer to analyze the post's Global Accounts Payable shared folders containing confidential and sensitive data and determine ways to prevent improper uploading and storing of sensitive information.
5. That the country director and the director of management and operations work with the Royal Thai Government to create a new memorandum of understanding regarding host country contributions.
6. That the director of management and operations ensure that the staff issues bills of collection in compliance with agency policy.
7. That the director of management and operations ensure cash collection is only performed by the cashier.
8. That the director of management and operations ensure only the director of management and operations or the country director are authorizing bill of collection voids.
9. That the director of management and operations ensure that the access to FORPost and OdyWeb comply with system guidelines.
10. That the chief financial officer configure systems to enforce segregation of duties in FORPost and OdyWeb.
11. That the chief financial officer strengthen the headquarters review process to verify the appropriateness of roles in FORPost and OdyWeb in all countries at least yearly.

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12. That the director of management and operations establish a process for staff other than the principal cashier to distribute funds to large groups of Volunteers and counterparts.
13. That the director of management and operations ensure that sub-cashier advances are reconciled in compliance with the Overseas Financial Management Handbook.

APPENDIX A: OBJECTIVE, SCOPE, AND METHODOLOGY

OBJECTIVES

We conducted this audit to determine whether the financial and administrative operations at Peace Corps/Thailand are functioning effectively and complying with Peace Corps policies and Federal regulations.

SCOPE

This audit was conducted between July and December 2019 at the Peace Corps headquarters in Washington, D.C. and at the overseas post location in Bangkok, Thailand. The scope period under review was October 1, 2014, through December 13, 2019.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Throughout the audit, auditors were aware of the possibility or existence of fraud, waste, or misuse significant to the audit objectives and conducted procedures designed to obtain reasonable assurance of detecting any such fraud as deemed appropriate.

METHODOLOGY

To obtain background information, we reviewed Federal laws and regulations as well as policies relating to the Peace Corps' financial and administrative operations, such as the Federal Acquisition Regulations, Peace Corps Manual, Overseas Financial Management Handbook, and Department of State's Cashier User Guide. Further, we provided questionnaires to Peace Corps headquarters and post managers to learn about post specific processes and risk areas.

We obtained Peace Corps/Thailand's financial information from the disbursement and BOC reports for October 1, 2014, through September 2, 2019. We sorted the disbursement reports universe of 61,497 transactions and judgmentally selected samples by the following payment types:

- **Volunteer Allowances.** We selected a judgmental sample of 10 of 27,763 transactions to determine if the living allowances paid to Volunteers were consistent with the authorized amount. We analyzed final allowance calculations for 30 of the 195 Volunteers who concluded their service between October 2016 and September 2019. We reconciled collections for possible overpayments when Volunteers terminated their service early. We obtained bank account statements to verify if and when funds were collected and accounts closed. We reviewed the BOCs and readjustment allowance reports to determine if the collections were complete and accurate.

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- **Personal Service Contractors.** We reviewed 5 of 36 long term contracts during the audit period. We reviewed contracts to determine if the payment made on the disbursement report matched the contracts. In addition, we reviewed documentation related to the contract files. We also reviewed PSC security certifications for 61 PSCs.
- **Medical Supplies.** We reviewed 100 percent of the controlled (CS) and special designated (SD) inventory items. We reviewed quarterly medical logs for FYs 2018 and 2019 and reviewed legal restrictions on amphetamines in Thailand. We sampled 16 disposal records. We reviewed 4 of 1,033 medical supply purchases along with accompanying receiving reports and the medical inventory records. We interviewed the acceptance point clerk, medical supply inventory control clerk, Peace Corps medical officer, regional medical officer, Medical Secretary, and FA.
- **Fuel and Vehicles.** We selected a judgmental sample of 10 fueling transactions recorded in the vehicle management information system (VMIS), on fuel card statements, and fuel logs and checked them against each other. We checked the validity of VMIS information for all seven vehicles at post and conducted an analysis of fuel tank capacity.
- **Imprest.** We reviewed 12 months of cash counts from October 2018 to September 2019. We also performed an unannounced physical cash count with the primary and one sub-cashier, and interviewed the cashiers.
- **Property Management.** We performed a physical existence test for 13 out of 612 personal property items inventoried in the Sunflower inventory tracking system. We selected seven records of auction for examination. We conducted additions testing by tracing five invoices from purchase records to the entries in the Sunflower records. We interviewed the general services manager, FA, and information technology specialist regarding ordering and inventorying personal property.
- **International Cooperative Administrative Support Services (ICASS).** We compared the FYs 2019 and 2020 ICASS invoices and budgets to the ICASS agreement to ensure that the agreement was in compliance with Peace Corps policy for allowable cost centers.
- **Lease Payments.** We reviewed all the post's leases for four USDH residences, one regional staff residence, and the main office. We compared lease payments with lease documents and reviewed lease files to ensure that they included the required information.
- **Grants.** We selected 6 of 51 grant projects listed in PCGO and reviewed the disbursement report, project completion reports, and the project receipts.
- **Vouchers.** We sampled 42 transactions related to payroll, leases, medical, travel, trainings, conferences, maintenance, and general expenses. We judgmentally selected these transactions when they appeared to be unusual, exceeded \$10,000 USDE, or to verify support for various types of expenses at the post.

In addition, we reviewed the BOCs report that had a universe of 828 collections from October 1, 2014, to October 2, 2019. Our BOCs review consisted of the following:

- **Long Outstanding.** Based on the BOCs report, 8 outstanding collections over 30 days were identified. During field work, we interviewed staff about collection steps they had taken and reviewed the support.
- **VOIDS.** We reviewed all 34 voided BOCs and the supporting documentation to determine if the voids were correctly voided and rebilled, if necessary.
- **General Testing.** We tested a sample of 10 transactions. Our sample was based on large USDE amounts, unusual transactions, sales, host country contributions, and travel expenses. We reviewed the supporting documentation to determine if the BOCs were accurately recorded, created in a timely manner, properly obligated, and adequately collected.

We reviewed the user access forms for the post's OdyWeb and FORPost systems to verify that the level of access matched the level of access granted. We also verified the physical controls of the server room to determine how the post is safeguarding the electronic data.

USE OF COMPUTER-PROCESSED DATA

The Government Accountability Office’s “Assessing the Reliability of Computer-Processed Data” defines reliability to mean that the data is reasonably complete, accurate, meets its intended purpose, and is not subject to inappropriate alteration.

During our audit, we relied on data extracted from the Peace Corps’ financial system. We conducted limited accuracy testing of this data. During our sample testing, outlined in the methodology section above, we compared the financial system data to underlying source documentation to ensure consistency. We did not identify any discrepancies between the financial system data and the source documents reviewed. We did not test to ensure that the universe of data provided to us was complete.

However, our office uses independent auditors to annually audit the agency’s financial statements. These auditors have determined that the financial statements were free from material misstatements and our auditors did not identify any material weaknesses in internal controls surrounding the financial statements. Therefore, in our professional judgement, we determined that the data was sufficiently reliable for the purposes of this report.

REVIEW OF INTERNAL CONTROLS

Internal controls relate to management’s plans, methods, and procedures used to meet their mission, goals, and objectives. We took steps to assess internal controls related to the Peace Corps’ overseas financial and administrative operations. For example, we reviewed the Peace Corps’ “Overseas Financial Management Handbook” and interviewed key individuals on roles and processes related to disbursements and collections. Further, we met with Peace Corps management overseas and at headquarters who were responsible for oversight of post operations. We noted any issues we identified during our fieldwork in the “Audit Results” section of this report. Our recommendations, if implemented, should improve the agency’s overseas financial and administrative operations.

APPENDIX B: LIST OF ACRONYMS

BOC	Bill of Collection
CD	Country Director
CO	Contracting Officer
COS	Close of Service
DMO	Director of Management and Operations
FA	Financial Assistant
MS	Peace Corps Manual Section
OFMH	Overseas Financial Management Handbook
GAP	Global Accounts Payable
OIG	Office of Inspector General
OHS	Office of Health Services
PCMO	Peace Corps Medical Officer
PSC	Personal Service Contractor
FSN	Foreign Service National
USDE	United States Dollar Equivalent
FY	Fiscal Year
USDH	United States Direct Hire
CUG	Cashier User Guide
TG	Technical Guidance
OCFO	Office of the Chief Financial Officer
ACM	Acquisitions and Contract Management
FAR	Federal Acquisition Regulation
VMIS	Vehicle Management Information System
GAO	Government Accountability Office
OMB	Office of Management and Budget
ICASS	International Cooperative Administrative Support Services

APPENDIX C: CRITERIA USED TO SUPPORT ISSUES IN THE REPORT

FEDERAL REQUIREMENTS

U.S. DEPARTMENT OF STATE FOREIGN AFFAIRS MANUAL

14 FAM Exhibit 723.2 Items Prohibited for Pouch Dispatch

Diplomatic pouches in both the unclassified and classified channels must not contain items that are classified as “dangerous goods” or require any outside container marking or labeling as required in the International Air Transport Association (IATA) Dangerous Goods Regulations. At the time of ordering, customers are encouraged to ask the vendor if a hazard label is required on the outside of the package for international air shipments. If a hazard label is required, the parcel cannot go in the diplomatic pouch as it is considered a dangerous good as defined by IATA. Additionally, pouches may not contain items that are illegal to import into the receiving country or export from the sending country.

PEACE CORPS REQUIREMENTS

OVERSEAS FINANCIAL MANAGEMENT HANDBOOK (OFMH)

OFMH 7.2.1 (2) Billing Steps states in part:

The Billing Officer performs the following tasks as soon as the debt is known, even if the exact amount isn't known*:

* * * * *

2. Save and print the BOC form from FOR Post.
 - On the paper form, write the debtor's address, if appropriate.
 - Attach a copy of any supporting documentation/letter to the BOC, if appropriate

* * * * *

*Note: For internal control reasons, BOCs are entered as soon as it is known that Peace Corps will be receiving funds, even if the exact amount is not known (for example, HCC or VAT). It is very important that this Bill be entered in FOR Post at the moment it is identified.

OFMH 7.2.3 Cashier Void of BOC

Entry

A BOC may be voided when the amount is incorrect, when it represents a duplicate entry, or when it contains another type of error. For corrections, the BOC re-entry must be made before voiding, unless insufficient funds are liquidated. The cashier should review the reason and entries. Then, the cashier should Void, selecting a reason and entering the BOC number of the duplicate or re-entry in the "Void Detail" field.

PEACE CORPS OFFICE OF INSPECTOR GENERAL

Approval

The DMO must approve all BOC Voids in FOR Post. DMOs will be alerted of BOC Voids awaiting approval on the Home Page Messages. Before approving a Void, the DMO must ensure that: 1) the re-entry has already been entered, or 2) that he/she sees the duplicate, or 3) that he/she understands the reason if it is voided for any other reason. If the duplicate or re-entry is for a different amount, an explanation is needed. The DMO should also ensure that the documentation is sufficient for someone else to clearly understand the Void.

OFMH 13 Exhibit C.8 Daily Reconciliation of Funds

Subcashiers should reconcile the operating fund daily using the Statement of Accountability form. The reconciliation consists of counting all cash on hand, totaling all interim advances, totaling receipts, and verifying that all cash expenditures are properly documented. The advance is reconciled when the paid receipts, interim advances and cash on hand equal the amount of the funds advanced from the Principal Cashier. The daily Statement of Accountability form should be saved (electronically or in paper) for 2 months.

OFMH 13 Exhibit C.9 Monthly Reconciliation of Funds

At least once a month Subcashiers must provide the following to the Principal Class B cashier, even if there has been no activity:

- All subvouchers (paid receipts) on hand, if any
- Subcashier Ledger of all activity, if any, since the last Reconciliation
- A signed Statement of Accountability form and back-up forms: Cash on Hand form, Interim Advances on Hand form, and Paid Receipts on Hand form.

The Principal Cashier will review, forward the receipt to the FA for entry, disburse the receipts, and make necessary arrangements for replenishing the Subcashier's advance

OFMH 27.2.1.1 LCU Host Government Contributions

Because the budget is retained in local currency, the Budget Office is not involved in issuing budget authority for LCU HCCs. The Collection action in FOR Post automatically creates budget authority in local currency in the X7840 HCC Fund for that country. See the Fiscal Coding Handbook for fund listing by country.

Spending against the Host Government funds may only be done in the currency of the funds donated.

Post procedures:

1. Determine the amount due from the host Government, based on the terms of the Country Agreement.
2. Billing Officer creates a Bill of Collection based on the anticipated amount, using the transaction Prepare HCC Collection in FOR Post.
3. Cashier records the collection using the transaction Collect HCC in FOR Post, as he/she receives the funds.
Note: If the actual check/payment differs from the anticipated amount, the Cashier will void the entry. The Director of Management and Operations (DMO) must ensure that the new Prepare HCC Collection entry is re-entered for the actual amount before approving the Cashier void.
4. Cashier processes the check following the normal deposit procedures (including entry into FOR Post).

Posts should monitor the status of Government HCC funds using the FOR Post "HCC Funds Report". Also see OFMH Billings, Collections and Deposits and the FOR Post Help file on HCC.

PEACE CORPS MANUAL SECTION (MS)

MS 294 Policy 3.6

3.6 “Sensitive Volunteer information” means any information regarding a Volunteer that, were it contained in an agency record, would be exempt from disclosure under the Freedom of Information Act, 5 USC 552(b)(6), as “personnel and medical files and similar files the disclosure of which would constitute a clearly unwarranted invasion of personal privacy.” “Sensitive Volunteer information” includes, but is not limited to, any information regarding a Volunteer that is contained in a Privacy Act system of records and not subject to disclosure to the public generally. In general, Sensitive Volunteer information consists of any information regarding a Volunteer other than the Volunteer’s name, country of service, and dates of service. Examples include (but are not limited to) a Volunteer’s contact information, information about a Volunteer’s conduct, information about the quality of a Volunteer’s performance, a Volunteer’s travel plans or location, and ability to perform Peace Corps assignments or other activities.

MS 294 Policy 4.2.5

Storage of Sensitive Volunteer Information

Sensitive Volunteer information should, to the extent reasonably feasible, be stored in a manner that gives access only to those categories of staff who may have a need to know that Sensitive Volunteer information. Staff members have an obligation not to access specific Sensitive Volunteer information that they have no need to know to perform their Peace Corps duties.

MS 760 7.0 Responsibilities for the Imprest Fund

7.1 Country Director

(f) Identifying, in writing, staff authorized to approve cashier payments/disbursements.

Cashier supervisors must be U.S. Direct Hire employees. However, Foreign Service National (FSN) Direct Hire employees can be authorized to serve as CVOs by the USDO, which allows them to perform imprest reconciliations. Alternate cashiers may not perform imprest verifications due to internal control issues.

MS 760 13.4 Advances for Off-Site Payments

Class B cashiers should not make off-site disbursements because of their known identity and the inherent risk of theft or loss.

Advances on interim receipts should be made to authorized sub-cashiers or designated money carriers when individual payment to vendors must be paid off-site.

MEDICAL TECHNICAL GUIDELINES

TG 240 16. Inventory Management and Control

Manual Section (MS) 734 (Medical Supplies and Equipment) establishes Agency policy for medical inventory and management of supplies and equipment with specific requirements for controlled drug substances and specially designated items. Controlled substances and specially designated items must be included in inventory and management practices at all post Health Units. The policy is to maintain effective controls and procedures that govern the procurement, receipt, storage, inventory, dispensing, and disposal of medical supplies and to adopt and implement special standards applicable to controlled substances. Other medical supplies may be included as well, although it is not required. In addition, controlled drug substances must be managed within local and U.S. laws and regulations.

FORPOST HELP

User Admin (UA) G. Annual User Review

Once a year, FOR Post Support will contact Post DMOs asking them to perform a user access review of FOR Post and OdyWeb. Details will be provided in the email. Below is a summary version of this review.

1. Run a list of active users in FOR Post (Administration > FOR Post UA > View Active Users).
 - a. Confirm that access is appropriate
 - b. Review forms and confirm that approved form access matches system access
 - c. Make corrections, if needed.

ODYWEB HELP GUIDE

The only staff authorized to submit Security Certifications are the AO or CD (or acting AO or acting CD).

The only staff authorized to submit payment tabs must have a sufficient delegation of authority signed by the CD on file.

U.S. STATE DEPARTMENT CASHIER USER GUIDE

6.2.2 Cashiers / Subcashiers

6.2.2.1 USDO and Other Agency (non-Consular)

Due to the inherent risk associated with the collection of funds and the additional responsibilities of the reconciliation process, the number of employees authorized to accept collections should be kept to a minimum.

All employees authorized to accept collections are considered accountable officers and are personally and financially liable for the collected funds in their custody. They must be officially advised of this responsibility. This liability remains in effect until the collection funds have been deposited and a valid deposit slip is issued. If the funds are being kept in lieu of requesting replenishment, the liability remains in effect until the collection is processed through the ACDC.013 and confirmed through the collection reconciliation process. The authorized are the following:

1. Principal cashier and alternate cashiers
These individuals are automatically authorized to accept collections based on their position description.
2. Subcashiers
These individuals can only accept collections when written authorization is provided by the FMO, MO or U.S. citizen cashier supervisor. When granted, the subcashier's authority to accept collections must be indicated in the subcashier's official letter of designation.

HOST COUNTRY REQUIREMENTS

NARCOTICS ACT B.E. 2522 (1979)

Chapter 2 Application for and Issuance of Licenses Concerning Narcotics

Section 15 No person shall produce, import, export, dispose of or possess narcotics of category I, unless the Minister permits for the necessity of the use for government service.

PEACE CORPS OFFICE OF INSPECTOR GENERAL

The application for a license or the permission shall be in accordance with the rules, procedure and conditions prescribed in the Ministerial Regulations.

The production, import, export or possession of narcotics of category I in quantity as the following shall be regarded as production, import, export or possession for the purpose of disposal.

- (1) Dextrolyzer or LSD is of the quantity computed to be pure substances of zero point seventy five milligrams or more or is of narcotics substances thereof of fifteen doses or more or is of pure weight of three hundred milligrams or more.
- (2) Amphetamine or derivative amphetamine is of the quantity computer to be pure substances of three hundred seventy five milligrams or more or is of narcotics substances thereof of fifty doses or more or is of pure weight of one point five grams or more.

APPENDIX D: AGENCY RESPONSE TO THE PRELIMINARY REPORT



MEMORANDUM

To: Kathy Buller, Inspector General

Through: Angela Kissel, Chief Compliance Officer *Angela Kissel*

From: Jeannette Windon, Regional Director, EMA
Mark Vander Vort, ChOps/EMA
Gene Nixon, Country Director, Peace Corps/Thailand
Michelle K. Brooks, Chief of Staff *Michelle K Brooks*

Date: June 22, 2020

CC: Jody K. Olsen, Director
Matthew McKinney, Deputy Chief of Staff/White House Liaison
Carl Sosebee, Senior Advisor to the Director
Timothy Noelker, General Counsel
Richard Swartz, Chief Financial Officer
Karen Becker, Associate Director, Office of Health Services
Paul Negley, Chief Administrative Officer, Europe, Mediterranean, and Asia Operations

Subject: Preliminary Report on the Audit of Peace Corps/Thailand (Project No. 20-AUD-01)

Enclosed please find the agency's response to the recommendations made by the Inspector General for Peace Corps/Thailand as outlined in the Preliminary Report on the Program Audit of Peace Corps/ Thailand (Project No. 20-AUD-01) given to the agency on May 7, 2020.

Recommendation 1

That the Office of Health Services modify medical technical guidelines to provide reasonable assurance that the Peace Corps complies with all laws and customs of host countries when importing, prescribing, and dispensing medication.

Concur

Response: The Office of Health Services is currently working on updated guidance to posts concerning the need to comply with all laws and customs of host countries when importing, prescribing, and dispensing medication.

Documents to be Submitted:

- Updated TG
- Controlled Substance Medication Survey results and guidance

Status and Timeline for Completion: July 2020

Recommendation 2

That the Office of Health Services develop training on maintaining and protecting personal health information in accordance with Manual Section 294 Policy and Procedures.

Concur

Response: The Office of Health Services is developing a training on maintaining and protecting personal health information in accordance with Manual Section 294 Policy and Procedures and will present it at the upcoming virtual continued medical education training in the fall.

Documents Submitted:

- Manual Section 294 Policy and Procedures training documents

Status and Timeline for Completion: August 2020

Recommendation 3

That the Office of the Chief Financial Officer provide training to post administrative and medical units on Overseas Financial Management Handbook guidance regarding medical confidentiality and processing medical vouchers.

Concur

Response: The Office of the Chief Financial Officer will work with posts to ensure administrative and medical staff are aware of the duties and processes related to medical confidentiality and processing medical vouchers

Documents to be Submitted:

- Email communication from OCFO to post staff
- Guidance on medical confidentiality and processing medical vouchers

Status and Timeline for Completion: August 2020

Recommendation 4

The Office of the Chief Financial Officer work with the Office of the Chief Information Officer to analyze the post's Global Accounts Payable shared folders containing confidential and sensitive data and determine ways to prevent improper uploading and storing of sensitive information.

Concur

Response: The Office of the Chief Financial Officer will ask the Office of the Chief Information Officer for assistance in analyzing the Global Accounts Payable shared folders containing confidential and sensitive data in an effort to prevent improper uploading and storing of sensitive information.

Documents Submitted:

- Email correspondence with OCIO on the issue
- Proof of safety control updates to sensitive files

Status and Timeline for Completion: August 2020

Recommendation 5

That the country director and the director of management and operations work with the Royal Thai Government to create a new memorandum of understanding regarding host country contributions.

Concur

Response: PC/Thailand has initiated communications with the Royal Thai Government to create a new memorandum of understanding regarding host country contributions. However, the agency can only work with host country leadership to create a new MOU if the Royal Thai government is amenable. Post and headquarters staff will work with the Royal Thai government towards agreed upon documentation in regard to host county contributions.

Documents to be Submitted:

- Memorandum of Understanding clarifying the obligations regarding host country contribution (if approved by the Royal Thai government).
- Official letter signifying host country contributions.

Status and Timeline for Completion: December 2020

Recommendation 6

That the director of management and operations ensure that the staff issues bills of collection in compliance with agency policy.

Concur

Response: The Admin Team for PC/Thailand has reviewed and revised its processes to avoid the delay in issuing bills of collection. The Financial Assistant and the Admin Assistant now issue bills of collection directly in FOR Post as soon as the debt occurs. Previously, the General Services Assistant was responsible for documenting the debt outside of the system which resulted in delays.

Documents to be Submitted:

- Memo to Staff
- Screenshots in FOR Post of the new process

Status and Timeline for Completion: Completed, June 2020

Recommendation 7

That the director of management and operations ensure cash collection is only performed by the cashier.

Concur

Response: The Cashier for PC/Thailand now deducts funds from Volunteers' living allowance via VICA and the DMO conducts periodic reviews of the collections performed to ensure the correct process is followed.

Documents to be Submitted:

- Example of current practice
- VICA_Deduction
- Proof of periodic reviews from the DMO

Status and Timeline for Completion: Completed, June 2020

Recommendation 8

That the director of management and operations ensure only the director of management and operations or the country director are authorizing bill of collection voids.

Concur

Response: PC/Thailand has updated the user access in FOR Post to limit the authorization of voiding bills of collection to only the director of management and operations and the country director.

Documents to be Submitted:

- FOR Post User Role/Access Report
- Memo to Management clarifying roles

Status and Timeline for Completion: Completed, June 2020

Recommendation 9

That the director of management and operations ensure that the access to FORPost and OdyWeb comply with system guidelines.

Concur

Response: PC/Thailand has updated the user access in FOR Post to ensure that the access to FORPost and OdyWeb comply with system guidelines.

Documents to be Submitted:

- FOR Post User Role/Access Report
- Memo to Management clarifying roles

Status and Timeline for Completion: Completed, June 2020

Recommendation 10

That the chief financial officer configure systems to enforce segregation of duties in FORPost and OdyWeb.

Concur

Response: The Office of the Chief Financial Officer will configure systems to enforce segregation of duties in FORPost and OdyWeb.

Documents to be Submitted:

- Screenshots of FORPost to illustrate updates to the system
- Screenshots of OdyWeb to illustrate updates to the system

Status and Timeline for Completion: August 2020

Recommendation 11

That the chief financial officer strengthen the headquarters review process to verify the appropriateness of roles in FORPost and OdyWeb in all countries at least yearly.

Concur

Response: The Office of the Chief Financial Officer will continue to monitor the roles in FORPost and OdyWe and make adjustments as needed.

Documents to be Submitted:

- Proof of FORPost review
- Proof of OdyWeb review
- Narrative of the review process

Status and Timeline for Completion: September 2020

Recommendation 12

That the director of management and operations establish a process for staff other than the principal cashier to distribute funds to large groups of Volunteers and counterparts.

Concur

Response: PC/Thailand believes there is inherent risk of theft and loss would regardless of staff member distributing the funds so post is currently exploring online banking options to address this issue.

Documents to be Submitted:

- Documentation of new bank account
- Screenshots of online banking functions

Status and Timeline for Completion: September 2020

Recommendation 13

That the director of management and operations ensure that sub-cashier advances are reconciled in compliance with the Overseas Financial Management Handbook.

Concur

Response: The DMO for PC/Thailand now provides greater oversight to ensure sub-cashier compliance with the daily and monthly verification process by making periodic visits to Pre-Service Training.

Documents to be Submitted:

- Memo to Staff concerning sub-cashier advances
- Proof of sub-cashier advances reconciled in compliance with the OFMH.

Status and Timeline for Completion: Completed, June 2020

APPENDIX E: OIG COMMENTS

Management concurred with all 13 recommendations. In its response, management described actions it is taking or intends to take to address the issues that prompted each of our recommendations. We closed four recommendations (numbers 6, 8, 9, and 13) based on evidence of corrective actions that address the recommendations. The remaining nine recommendations remain open pending a copy of documentation listed in the agency's response.

We wish to note that in closing recommendations, we are not certifying that the region or post has taken these actions, nor that we have reviewed their effect. Certifying compliance and verifying effectiveness are management's responsibilities. However, when we feel it is warranted, we may conduct a follow-up review to confirm that action has been taken and to evaluate the impact.

APPENDIX F: AUDIT COMPLETION AND OIG CONTACT

AUDIT COMPLETION

This audit was conducted under the direction of Assistant Inspector General for Audit Judy Leonhardt by Senior Auditor Shane Potter and Program Analyst Dan Pitts.



OIG CONTACT

If you wish to comment on the quality or usefulness of this report to help us strengthen our product, please contact Assistant Inspector General for Audit Judy Leonhardt at jleonhardt@peacecorpsoig.gov or 202.692.2914.

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Anyone knowing of wasteful practices, abuse, mismanagement, fraud, or unlawful activity involving Peace Corps programs or personnel should call or write the Office of Inspector General. Reports or complaints can also be made anonymously.

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