



Peace Corps Office of Inspector General



PC/Suriname office in Paramaribo



A Volunteer's Home on the Upper Suriname River



Flag of Suriname

Final Audit Report: Peace Corps/Suriname

May 2010



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Peace Corps/Suriname
IG-10-06-A**

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EXECUTIVE SUMMARY

We found that Peace Corps/Suriname's financial and administrative operations and its compliance with agency policies and federal regulations needed improvement. We noted deficiencies in three of the five internal control standards of the Government Accountability Office: standards requiring a control environment, control activities, and effective monitoring. Some of the more important findings are summarized below.

Imprest Fund Management

Imprest fund oversight by post management was inadequate. Most imprest fund verifications in fiscal years 2008 and 2009 were performed at or around the end of the month, rather than at varying times during the month. In addition, the country director did not perform one required quarterly verification, and for one month, no verification was performed. Further, the verifications did not include a complete review of reconciling documents and their proper recording on the cash reconciliation statement. Timely and complete verifications are an essential internal control over the post's most liquid asset.

Volunteer Allowances

Volunteers were not always paid their living and settling-in allowances on time, due to the late arrival of the allowance checks. Also, a one-week emergency living allowance advance to Volunteers was not deducted from the Volunteers' subsequent living allowance payments. In addition, while the survey data resulting from the post's 2008 settling-in allowance survey was compiled on a spreadsheet, the post's files had no analysis of the results nor conclusion regarding the allowance's adequacy. Moreover, an independent price survey was not performed. The above conditions are significant since Volunteers depend on timely and adequate allowances for their health and well-being. In addition, the post did not have a memorandum of agreement with the bank handling Volunteer allowances, establishing and documenting the bank's requirements and responsibilities.

Billings and Collections

The post did not track and bill for personal usage of office landline phones; the phone company's bills did not provide phone number detail. The billing officer did not retain a copy of the bill of collection (BOC) nor receive a copy of the general receipt, to monitor the status of billings and follow up as needed. The administrative officer did not review the BOC log, and the log's descriptions were not always sufficiently explanatory to permit an informed review.

Obligations and Liquidations

The post did not always record the obligation at the time the contract or debt was established.

Property Management

Controls and procedures over property inventory were deficient, and the post's property inventory database contained numerous discrepancies. The same person maintained the post's property database and performed the physical inventory verification. Further, the database was not updated for changes, including the refresh of computer equipment in January 2009. Also, required periodic reconciliations by the property control officer and the administrative officer were not performed. In addition, custody receipts were not obtained for property held in the U.S. direct hire residences, and were not consistently obtained for property held by Volunteers.

Vehicles Management

The vehicle usage logs were not reviewed, initialed, and dated by all required individuals, to verify that the post's vehicles were being appropriately used. Further, the logs contained discrepancies. In addition, several authorizations for home-to-office use of post vehicles were given orally and documented at a later date.

Personnel Management

Personal services contractors (PSCs) were not always paid on time, due to the late arrival of the checks. Further, PSCs' timesheets were not always submitted timely and did not always indicate the extra hours worked that resulted in compensatory time. Moreover, supervisors did not periodically review the official time and attendance records, which contained discrepancies. Also, several staff members exceeded the post's 24-hour compensatory time maximum carryover.

Travel Management

Staff did not always submit their international travel vouchers within five days after the trip's completion. Also, several international travel vouchers contained discrepancies, and for one travel voucher, the date signed as reviewed was earlier than the date signed by the traveler.

File Management

The post's files contained administrative, program, and Volunteer documents dating back to the inception of the program in 1995. Not adhering to agency file retention guidelines impedes efficient file management and the effective use of the post's office space.

Procurement

One residential lease specified an incorrect lease period. Further, several lease option renewals stated that this was the final option, when it was not, and certificates of acceptance were not always completed. Some statements of work were either missing from the PSCs' files or not included with the actual contracts. Also, one staff member's security clearance update could not be located, and a PSC's new contract contained only the first two pages rather than the complete contract along with the statement of work.

Medical Supplies

The post did not implement the agency's medical supplies policy. Contrary to policy, the Peace Corps Medical Officer (PCMO) maintained all medical supplies inventory records. Further, the medical assistant performed the physical inventory of drugs of a "specially

designated” nature, which should have been handled by a person outside the medical unit, but was not. Moreover, a physical inventory of controlled substances was not performed by the country director for one quarter. In addition, the medical assistant rather than a person from outside the medical unit opened, in the presence of the PCMO, medical supply receipts at the post. Further, the PCMO did not use the required dispensed medical supplies form. Additionally, the country director did not submit on an annual basis the medical inventory control log to Office of Medical Services (OMS). Finally, we found discrepancies, in quantities and expiration dates, between our test counts and the medical supplies inventory records.

The post’s narrative to its fiscal year 2010-2012 Integrated Planning and Budgeting System (IPBS) report submitted to headquarters, states as a goal “Improved administrative management” and includes a number of objectives which would help resolve many of the issues noted above.

Appendix B includes comments from post staff and Volunteers interviewed. Our report contains 61 recommendations, which, if implemented, should strengthen internal controls and correct the deficiencies detailed in the accompanying report.

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INTRODUCTION

The Office of Inspector General conducted an audit of Peace Corps/Suriname October 6 - 30, 2009. We previously performed an inspection of the post in 1999 (IG-99-12-2, "Final Report on Inspection of Peace Corps/Suriname" issued March 2000).

The Peace Corps commenced its program in Suriname in 1995. Since then, approximately 360 Volunteers have served there. At the time of our visit, 39 Volunteers were engaged in two project areas: community health education, and micro-enterprise and tourism development. The country director arrived at the post in January 2007, and the administrative officer arrived in mid-March 2009. Between August 2008 and March 2009, the financial assistant served as acting administrative officer.

Our overall objective in auditing overseas posts is to determine whether the financial and administrative operations were functioning effectively and complied 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

We found that Peace Corps/Suriname's financial and administrative operations needed improvement and did not fully comply with agency policies and federal regulations.

For example, we found that the post did not:

- Maintain an adequate system of internal control designed to prevent and detect waste, fraud, and abuse.
- Exercise appropriate managerial oversight over the imprest fund.
- Pay its Volunteers and its personal services contractors (PSCs) on time because of the late arrival of their checks.
- Conduct proper settling-in allowance surveys.
- Always record an obligation at the time the contract or other commitment was established.
- Track personal usage of office phones, and bill and collect from staff.
- Establish adequate internal controls over property inventory and maintain accurate property inventory records.
- Perform weekly reviews of vehicle usage logs by all required persons.
- Keep accurate official time and attendance records and ensure their periodic supervisory review.
- Prepare and maintain complete and accurate lease and PSC documentation.

- Implement the agency’s policy on medical supplies and keep accurate inventory records.

Since her arrival in March 2009, the administrative officer has initiated actions to address many of these areas, including the hiring in September 2009 of a general services coordinator with responsibility for, among other things, property inventory control. The country director and the administrative officer are aware that corrective actions are required in the above and other areas.

A. ASSESSMENT OF INTERNAL CONTROL

1. Internal control at the post was deficient.

“Standards for Internal Control in the Federal Government” issued by the Government Accountability Office (hereafter, GAO Standards) stipulates five standards which “define the minimum level of quality acceptable for internal control in government....These standards apply to all aspects of an agency’s operations: programmatic, financial, and compliance.”

Peace Corps Manual (PCM) section 784.3.0 reinforces the GAO requirement for adequate and effective internal control, as follows:

Internal control should be an integral part of the entire cycle of planning, budgeting, management, accounting and program execution. Internal control applies to program, operational and administrative areas as well as accounting and financial management. Monitoring the effectiveness of internal control should occur in the normal course of business.

We found weaknesses in compliance with three of the five control standards:

- Control environment, which requires “a positive and supportive attitude toward internal control and conscientious management.”
- Control activities, which are “the policies, procedures, techniques, and mechanisms that enforce management’s directives.... They include a wide range of diverse activities such as approvals, authorizations, verifications, reconciliations, performance reviews, maintenance of security, and the creation and maintenance of related records,...physical control over vulnerable assets, and segregation of duties....”
- Monitoring, which states that “ongoing monitoring occurs in the course of normal operations. It includes regular management and supervisory activities....”

The post’s non-compliance with the above internal control standards was an underlying cause for many findings in this report.

Adequate internal control, according to the GAO Standards, “serves as the first line of defense in safeguarding assets and preventing and detecting errors and fraud.” Having strong internal controls in place, including implementing proactive supervision and oversight, would strengthen post operations.

We recommend:

- A.1.1 That the country director strengthen the post’s internal control environment, activities, and monitoring in a manner that will safeguard assets and prevent and detect waste, fraud, and abuse.
- A.1.2 That the country director describe the actions taken to achieve the control standards described in A.1 in a report to the regional director and the agency’s chief compliance officer.

B. IMPREST FUND MANAGEMENT

1. Post management’s oversight of the imprest fund was inadequate.

Overseas Financial Management Handbook (OFMH) section 13.2.1 states: “The Country Director, as the Post Manager, has responsibility for imprest management because of the use of cash and the consequent potential for internal control problems.”

The policy enumerates specific responsibilities of the country director, which include “ensuring that an unannounced, monthly verification of the imprest fund is conducted It should be conducted quarterly by the Country Director, and in the remaining months it may be delegated to the Administrative Officer.”

OFMH section 13.24.1 states: The verifications must be unannounced and performed at different times each month, e.g., they should not be done on the last day of every month....The verification includes a complete reconciliation, with a cash count and verification of supporting documents for all balances on the 365 (line by line) and completion of the Checklist for Verifying Officers.”

Managerial oversight of the imprest fund during the period under audit was inadequate, as follows:

- 17 of 23 monthly and quarterly imprest fund verifications in fiscal years (FY) 2008 and 2009 were performed at or within three days of the end of the month rather than at different times each month.

- The country director did not perform a quarterly verification between December 28, 2007 and May 30, 2008. All the verifications were done by the administrative officer during this period.
- No imprest fund verification was performed in July 2008.
- Verifications did not include a complete review of reconciling documents and their proper recording on the cash reconciliation statement.

Appropriate managerial oversight of the imprest fund is essential to protect the post's most liquid asset from waste, fraud, and abuse.

We recommend:

- B.1.1 That the country director ensure that imprest fund verifications are performed quarterly by the country director and in other months by the administrative officer.
- B.1.2 That the country director and the administrative officer vary the timing each month of their imprest fund verifications.
- B.1.3 That the country director and the administrative officer perform imprest fund verifications with a cash count and review of supporting documents for all balances.

2. The cashier did not change the combination to the imprest fund safe.

Peace Corps Manual (PCM) section 760.5.2 states: "The cashier must personally set the combination to the safe. The Embassy Regional Security Officer (RSO) or technician assisting with the changing of the combination is not authorized to set or know the combination to the safe."

The policy reflects the cashier's responsibility for safeguarding the imprest fund and her personal accountability for its contents.

The Regional Security Officer (RSO), rather than the cashier, changed the combination to the imprest fund safe. It was last done in August 2009. The cashier told us that she was not trained how to do it.

In a meeting with the RSO and the administrative officer, the RSO stated that the cashier's safe was old and its combination was difficult to change. After examining the

newer safe of the alternate cashier, who did not maintain a separate fund, the RSO recommended that the post switch the safes of the cashier and the alternate cashier.

Subsequent to the audit, the administrative officer confirmed to us that the safes were switched and that the RSO trained the cashier to change the safe's combination.

- B.2.1 That the cashier change the imprest fund safe combination annually, when there is a change in cashiers, or whenever the combination becomes known to a person other than the cashier.

3. The staff did not always clear their interim cash advances within three working days.

OFMH section 13.18.2 requires that interim cash advances be "liquidated (accounted for) within three (3) working days." The policy further states: "It is the responsibility of the cashier to monitor the clearance of interim advances and to notify the Administrative Officer if advances are not cleared within 3 days for direct follow-up action."

Staff did not consistently clear their interim cash advances within three working days. Moreover, the post's Monthly Checklist for Verifying Officer, which accompanies the cash reconciliation statement, incorrectly stated that "for Suriname it is done within five working days." The cashier corrected this during the course of the audit.

Clearing interim cash advances within three working days strengthens control over the imprest fund and permits a timely accounting for the advances.

We recommend:

- B.3.1 That post staff clear their interim cash advances within three working days.
- B.3.2 That the cashier monitor the status of interim advances and notify the administrative officer if advances are not being cleared within three days.
- B.3.3 That the administrative officer monitor the status of outstanding interim advances in order to ensure that they are cleared within the required time period.

C. VOLUNTEER ALLOWANCES

1. *Volunteers did not always receive their living and settling-in allowances on time.*

OFMH section 2.2 states that, for settling-in allowances: “Payments, in local currency, are normally made at the end of PST....” Timeliness is also important for living allowance payments to Volunteers so that, according to PCM section 221.5.1, “they may serve effectively and safely overseas.” In the case of Suriname, timeliness is critical as most Volunteers travel to the capital, where the banks are located, to retrieve their allowances and the funds should be in their accounts when they arrive.

Volunteers did not receive their living and settling-in allowances in a timely manner due to the late arrival of the related checks, as follows:

- New Volunteers did not receive their settling-in and initial living allowances when they swore in, so they could shop for furniture and supplies and proceed expeditiously to their sites. The post requested the settling-in allowance funds on July 2, 2009 and the living allowance funds on July 14, 2009. This was an insufficient lead time given the post’s experience that checks take on average two to three weeks, and occasionally longer, for processing. As a result of the late arrival of these checks, the new Volunteers were required to remain in the capital for about a week longer than anticipated, incurring hotel and per diem charges approximating SRD 5,000 (US\$1,785) as a result.
- Volunteers did not receive their June – August 2009 living allowances on time. The post requested the check on May 14, which was an insufficient lead time. The Volunteers were, as a result, provided a one-week emergency living allowance payment in late May 2009 of SRD 4,851.35 (US\$1,732.62), which was to be deducted from a subsequent living allowance.

We found that the one week emergency living allowance was not deducted from either the June – August 2009 or the September – November 2009 living allowance payments to Volunteers. The administrative officer thought that it had been deducted from the September – November 2009 living allowance, but the post’s documents indicated that it had not. The administrative officer told us that the emergency payment would be deducted from the December 2009 – February 2010 living allowance and subsequent to the audit, confirmed to us that the deduction had been made.

Volunteers depend on the allowances for their health and well-being, making timeliness essential.

We recommend:

- C.1.1 That the post request living and settling-in allowance checks with sufficient lead time to permit the allowances' timely payment to Volunteers.
- C.1.2 That the post, in consultation with the region, perform a review to identify bottlenecks to receiving allowance checks on time and take action to resolve these.
- C.1.3 That the administrative officer, in conjunction with headquarters and the financial service center, determine if allowance payments may be made by EFT and, if so, implement this payment vehicle.

2. The post did not analyze the settling-in allowance survey results nor perform an independent price survey.

At the conclusion of pre-service training, newly sworn-in Volunteers are given a settling-in allowance to provide for their needs when arriving at their sites. PCM section 221.3.1 states that the allowance is for the purchase of “necessary housing supplies and equipment.”

To verify that the allowance is adequate, PCM section 221.4.2 requires that the post conduct Volunteer settling-in surveys and related independent price surveys.

The post did not complete its settling-in survey for the Volunteer group that swore in September 2008. The post distributed the settling-in survey forms to the new Volunteers and compiled the response data on a spreadsheet. The compilation indicated that, on average, new Volunteers spent SRD 1,429 (US\$510) versus the settling-in amount of SRD \$1,200 (US\$429), a 19% difference. However, the post did not analyze the results and conclude as to the adequacy of the allowance, which was left unchanged. Several Volunteers told us during interviews that their settling-in allowance was insufficient. In addition, the post did not perform an independent price survey.

Volunteers rely upon the post to provide them with adequate allowances, which are mandated by Section 2504 of the Peace Corps Act. Settling-in allowance surveys, properly conducted, help ensure that the allowance is adequate.

We recommend:

- C.2.1 That the post conduct complete settling-in surveys and conclude as to the allowance's adequacy.

C.2.2 That the post conduct independent price surveys in conjunction with settling-in allowance surveys to corroborate the results of the settling-in surveys.

3. *The post did not have a memorandum of agreement with the bank handling Volunteer allowances.*

PCM section 221.6.1 requires that the post execute a memorandum of agreement (MOA) with the bank handling Volunteer living allowances, in the form specified by Attachment D to the policy.

The post did not have an MOA from its bank handling Volunteer allowances. The administrative officer told us that she intended to request the MOA from the bank.

The MOA clarifies the requirements and responsibilities of the bank in its relationship with the Peace Corps and helps the post make certain that it is obtaining all the services agreed upon.

We recommend:

C.3.1 That the post execute a memorandum of agreement with the bank handling Volunteer living allowances.

D. BILLINGS AND COLLECTIONS

1. *The post did not track and bill for personal phone calls.*

PCM section 777.8.0 states: “Debts are incurred through the non-official use of Government-owned transportation, communication facilities or living accommodations, loss of funds, loss or damage to government-owned equipment, property, etc.” PCM section 777.16.4 states: “An employee indebtedness should be settled promptly.” This requires that the post maintain a system that tracks and bills the staff for debts, including personal calls made on post phones.

In addition, OFMH section 7.1.1 states that “...agency policy authorizes CDs to establish written, post-specific policy, applicable to all staff (including FP, FSN, and PSCs) which sets a threshold for billing based on a consideration of the costs incurred in the billing and collection process - i.e., is it cost effective to bill for an amount of less than ‘x’”.

The post did not track and bill for personal usage of office phones. The administrative officer told us that the post’s telecommunications system did not permit phone number tracking and that the phone company did not provide phone number detail to identify

personal calls. During the course of the audit, the post installed a new phone system which is to permit the itemization and tracking of phone calls by extension.

In addition, the post has not determined an amount under which it would not be cost-effective to bill for phone charges.

Timely billing of staff personal phone charges, along with effective oversight, is essential to the management of post assets.

We recommend:

D.1.1 That the billing officer bill staff for personal phone charges.

D.1.2 That the country director determine an amount under which it would not be cost-effective to bill staff for personal phone usage.

2. The billing officer did not retain a copy of the bill of collection nor receive a copy of the general receipt.

OFMH section 7.2.1 states that a copy of the BOC is to be placed in the billing office file. It further states that the general receipt is also to be placed in the file.

The billing officer did not keep a copy of the bill of collection (BOC) in her files. Moreover, she did not receive from the collections officer a copy of the general receipt. These are required in order to monitor the status of billings and facilitate follow-up as needed. She told us that she monitored the collections status using the outstanding collections report.

Maintaining billing and collection documents in the billing office files facilitates review and follow-up as needed to collect the post's debts.

We recommend:

D.2.1 That the billings officer maintain copies of bills of collection and general receipts in her files.

3. The administrative officer did not review the bills of collection log, whose descriptions were not always in sufficient detail.

OFMH section 7.2.1 provides a listing of the billing procedures including the accurate preparation of the bill of collection and related documents. An underlying requirement is that the description of the billing be sufficiently clear to be understood by the debtor and by others who use the log and follow up deficient collections, and that the BOC log be periodically reviewed by management.

The administrative officer did not review the BOC log on a periodic basis to ensure that billings and collections were being made timely and posted accurately.

In addition, the BOC log's descriptions were not always in sufficient detail to permit an informed review. For example, billings to U.S. direct hire personnel for personal phone usage at their residences did not indicate the month of the phone bill.

Clear and precise descriptions on BOCs, and managerial review of the BOC log, help assure that billings accurately reflect the correct items and amounts and that collections are made in a timely manner.

We recommend:

- D.3.1 That the billings officer clearly state the nature of the billings on the bills of collections.
- D.3.2 That the administrative officer review the BOC log on a regular, periodic basis and follow-up unusual or untimely billings or those outstanding for an extended period of time.

E. OBLIGATIONS AND LIQUIDATIONS

1. The post did not always record obligations in a timely manner.

OFMH section 32.3 states: "An obligation is a firm reservation of funds that creates a legal liability on the Government for the payment of funds for goods or services ordered.... The obligation is made using funds available at the time the order is placed or contract executed, even though payment may take place in a future fiscal year. Documents used for obligation include contracts, leases, purchase orders, and travel authorizations."

On May 12, 2009, the Director of the Office of Acquisitions and Contract Management (OACM) sent an email to country directors and administrative officers, with copies to regional management and the acting general counsel, stating that the Office of Global

Accounts Payable (OGAP) had identified unauthorized commitments. The email stated: "The unauthorized commitments were identified when invoices were received but no contract or other valid obligating document had been established. When this occurs, the commitment is considered unauthorized and the invoice is not paid."

In response to the email, the financial assistant performed a review of post billings and prepared a spreadsheet "showing the bills we cannot [pay] at the moment, due to the new rules/instructions from HQ." Nineteen obligations were listed, most with the explanation "no money in the existing obligation" or "obligation created after the fact" or "no individual obligation created yet."

On May 13, 2009, the administrative officer, who at the time had been at the post about two months, sent an email to the regional financial management officer and the acting chief administrative officer stating: "It recently came to my attention that Post has not been obligating funds at the time a contract is signed....It was procedure at Post to sign the contract and then obligate right before payment...." Over the next month, the administrative officer worked with OGAP and OACM to resolve obligations as needed and to have them processed and paid.

The administrative officer told us that she intends to review the status of obligations on a regular basis and verify that items are obligated correctly and at the appropriate time.

We recommend:

- E.1.1 That the post record obligations at the time the commitment is made or debt is determined.
- E.1.2 That the administrative officer review the status of obligations on a regular basis and verify that obligations have been correctly and timely recorded.

F. PROPERTY MANAGEMENT

1. The post's property inventory database was inadequately maintained and controlled.

PCM section 511.5.5 requires that the post "ensure that all changes [to its property inventory] have been entered in the property management database."

The policy also states: "Before beginning inventory, the Property Officer should check the property management records against written documentation of property/equipment changes to ensure that all changes have been entered in the property management database."

Further, PCM section 511.6.1 requires that “the Administrative Officer reconcile the inventory against receiving reports and requisition forms at least once a quarter.” Additionally, the GAO Standards state: “Key duties or responsibilities need to be divided or segregated among different people....No one individual should control all key aspects of a transaction or event.”

The property inventory database was inadequately maintained and controlled, as follows:

- The same person maintained the database and performed the physical inventory.
- The database was not updated for changes since the last physical inventory in November 2008, including the refresh of computer equipment in January 2009.
- There was no evidence that the former property control officer reconciled the database to ensure that changes were recorded before the November 2008 physical inventory was conducted.
- The administrative officer did not reconcile the inventory against receiving reports and requisition forms at least once a quarter.
- The post maintained inadequate documentation relating to its property disposals by auction to permit the updating of the property inventory database.

The lack of continuity in inventory responsibilities at the post likely contributed to some of the control issues mentioned above. Three persons handled the property inventory control function in 2009: the administrative assistant until her departure June 1, 2009, the motor pool specialist for about four months, and the recently-hired general services coordinator beginning September 27, 2009.

Adequate and properly executed inventory controls and adherence to policy requirements are essential for effective accountability and oversight over post property.

We recommend:

- F.1.1 That the post maintain an accurate property inventory database including updating the database on a regular basis for changes.
- F.1.2 That the property control officer reconcile the database with changes to ensure they are recorded before the physical inventory is conducted.
- F.1.3 That the administrative officer reconcile the inventory against receiving reports and requisition forms at least quarterly.

- F.1.4 That different staff members maintain the property inventory database and perform the physical inventory.
- F.1.5 That the post provide sufficiently detailed information relating to property disposal to permit the updating of the property inventory database.

2. The property inventory database contained numerous discrepancies.

PCM section 511.5.5 requires that the post maintain accurate property inventory records and “ensure that all changes [to its property inventory] have been entered in the property management database.”

The post’s property inventory database was supposed to include all inventory for the office (including technology), the warehouse, and the residences. Our testing of the inventory records disclosed discrepancies throughout the office. They included incorrect serial numbers, incorrect tag numbers, multiple tags, no tag, duplicate listings, and items missing from the database. Deficiencies in the post’s controls and recordkeeping, described in F.1, did not permit an accounting for the post’s laptop computers. In one situation, the post’s records showed a staff member to be in the current possession of a laptop; the person (a long-standing and trusted member of the staff) stated that she had never had nor used a post laptop.

The IT Specialist (ITS) maintained his own listing of IT items. We found that for a substantial number of items, the post's inventory database did not agree with the ITS' listing. The principal reason was that the post’s database was not updated for the computer refresh in January 2009 while the ITS updated his listing for the refresh.

However, the ITS' listing was not error-free. For example, the scanner located in the PCMO’s office was recorded neither in the post’s database nor on the ITS’ listing. Moreover, while the ITS’ listing was the most accurate, it did not indicate location, making it next to impossible to use as a tool to account for individual pieces of computer equipment, such as computers, monitors, and printers, in multiple locations.

This situation made the post particularly vulnerable to waste, fraud, and abuse with respect to its property. Without appropriate controls in place, and without accurate and reliable inventory data, property could well go missing, inadvertently or advertantly, and the condition not identified, with a resulting financial loss to the agency.

We recommend:

- F.2.1 That the post conduct a complete physical inventory and ensure that the property inventory database reflects the current status, location, and condition of all items including the post's IT equipment.
- F.2.2 That the post identify items with duplicate inventory tags, incorrect tags, or no tags and take corrective action as needed.
- F.2.3 That the post develop internal policies and procedures which will provide for ongoing and accurate recordkeeping, effective controls, and managerial oversight over property inventory.

3. *The post did not obtain custody receipts for property issued to the U.S. direct hire staff and to Volunteers.*

PCM section 511.6.2.2 requires that custody receipts be issued “when releasing non-expendable property to Volunteers, staff or contractors to use away from the Peace Corps office.”

The post did not issue custody receipts for furniture and equipment maintained in the residences of the U.S. direct hire staff. The administrative officer told us that she intended to issue these and place them in the administrative files.

In addition, the post did not consistently issue custody receipts to Volunteers for property provided to them for their use. Volunteers who swore in during 2007 and 2008 received more property than was listed on the custody receipt forms. Volunteers who swore in during July 2009, according to the administrative officer, received property from different sources (safety and security, the medical unit, etc.), and the items were listed on multiple forms, complicating control. The administrative officer told us that she intends to implement a single custody receipt form that will include all items issued to the Volunteers.

Custody receipts are important to document the possession of agency property and the accountability for maintaining and returning it.

We recommend:

- F.3.1 That the post issue custody receipts for property held in the residences of the U.S. direct hire staff

and place the custody receipts in the administrative files.

- F.3.2 That the post issue custody receipts for property provided to Volunteers for use during their Peace Corps service and establish an effective control system to track the property.

G. VEHICLES MANAGEMENT

1. All required personnel did not review, initial, and date the vehicle usage logs weekly; further, some logs contained discrepancies.

PCM section 527.5.4 requires that the administrative officer, the staff member responsible for initiating vehicle repairs or maintaining the vehicle records, and the staff member responsible for billing authorized non-official vehicle use review, initial, and date the vehicle usage logs weekly.

We found that while the administrative officer was reviewing the vehicle usage logs on a weekly basis, the motor pool specialist and the billing officer were not. We also found that several logs had not been initialed and dated signifying review.

In addition, we noted discrepancies in the vehicle usage logs, such as: unaccounted-for kilometers or no ending kilometers, origin or destination information missing, and postings made in incorrect columns. The discrepancies might have been caught had the appropriate log reviews occurred.

Complete and reviewed vehicle usage logs are important in ensuring that the post's vehicles are being used appropriately.

We recommend:

- G.1.1 That the required staff members review, initial, and date the vehicle usage logs weekly.
- G.1.2 That staff record all usage of post vehicles in the vehicle usage logs and fully complete the required information.

2. The post did not provide timely written authorizations for home-to-office use of vehicles.

PCM section 522.4.2.3 states: “If the Country Director determines that departure from the employee's residence will allow the employee more working time to conduct Peace Corps business or will reduce the number of miles a Peace Corps vehicle is driven, the Country Director may authorize home-to-work use of the vehicle as a business use for Peace Corps employees engaged in field work.” Written authorization is “required in advance of use. The country director is the authorizing official for post employees....”

Staff used Peace Corps vehicles for home-to-office use. However, the written authorization was sometimes issued one or more months after, rather than in advance of, use. The authorization forms, when issued, indicated that oral authorizations by the country director or administrative officer were given prior to vehicle use.

We recommend:

- G.2.1 That, in the future, the country director issue written authorizations for approved home-to-office use of Peace Corps vehicles prior to the vehicles' use and maintain these in the post's files.

3. The post did not affix “In Case of Accident” cards in a prominent location in its vehicles.

PCM section 524.2 states: “Staff members should affix to each Peace Corps vehicle a card instructing occupants what to do in case of an accident.”

We noted that cards providing such information were kept in the glove compartments and not visible to the occupants. The motor pool specialist told us that he had tried to affix these to the dashboards using tape but that the cards peeled off in the heat. He told us that he would use adhesive to affix these.

The card is important to let passengers know what to do in case of an accident, particularly if the driver is unavailable or incapacitated.

We recommend:

- G.3.1 That the post affix “In Case of Accident” cards to each vehicle in a place that is visible to the occupants.

H. PERSONNEL MANAGEMENT

1. PSCs were not always paid on time.

OFMH section 37.2.8 states: “Payments on long-term contracts (over six months) will be made bi-weekly via HRMS [Human Resources Management System] in Odyssey.”

The post’s PSCs were not always paid on time. An analysis by the financial assistant showed that PSCs received their bi-weekly pay late on four occasions in 2009. The payments were initiated in headquarters, and the post deposited the checks upon their receipt.

The administrative officer told us that she would investigate the reason for the late checks, as well as pursuing with headquarters and the financial service center the possibility of paying its PSCs by electronic funds transfer (EFT).

We recommend:

- H.1.1 That the administrative officer determine, in conjunction with headquarters, the reason for the late receipt of PSC salary checks and take the required remedial actions.
- H.1.2 That the administrative officer determine if the payment of PSCs by EFT is possible and, if so, implement this payment vehicle.

2. The post’s time and attendance records and related control procedures were deficient.

PCM sections 742.6.1 and 630.4.6 provide guidance in proper time and attendance procedure.

We found deficiencies in the post’s biweekly timesheets, the official time and attendance records, and related procedures, as follows:

- The official time and attendance records, maintained on Form PC-57, as well as the related timesheets contained discrepancies and were sometimes missing supporting documentation.
- Several PSCs’ ending balances of annual and sick leave were not accurately carried forward to the following year in the official time and attendance records. The balances were corrected by the timekeeper upon our bringing this issue to her attention.

- The post's compensatory time policy stated that a maximum of 24 hours may be carried over, with an exception for pre-service training. However, some staff had balances exceeding the 24-hour maximum.
- Supervisors did not review the official time and attendance records periodically.
- Timesheets were not always submitted timely. For example, the timesheets of one PSC selected by us for review were late by more than seven calendar days for eight of the 19 pay periods through September 29, 2009.
- Some timesheets did not show the extra hours worked that resulted in compensatory time.

The requirement for accurate time and attendance records makes their conscientious preparation and timely review essential.

We recommend:

- H.2.1 That the timekeeper verify that the timesheets are submitted timely and prepared accurately, and follow up with staff members as needed.
- H.2.2 That the administrative officer instruct staff on the proper recording of leave, holidays, and compensatory time on the timesheets, and on documentation, such as leave and compensatory time forms, which must be attached in support of the timesheets.
- H.2.3 That supervisors perform careful and conscientious reviews of the timesheets of their staff and follow up immediately to correct discrepancies.
- H.2.4 That the administrative officer remind staff of the post's compensatory time policy, including the maximum hours that may be carried over, and monitor the staff's compliance.
- H.2.5 That the timekeeper review the official time and attendance records for the last two years and verify that they reflect the actual hours worked and actual leave taken as indicated on the timesheets.

- H.2.6 That supervisors review the official time and attendance records in a regular, periodic manner, and sign and date the records signifying review.

I. TRAVEL MANAGEMENT

1. Staff did not always submit their international travel vouchers within five days after the trip's completion.

PCM section 812.18.10 states that travel vouchers “must be completed and submitted within five working days after completion of travel.”

Of the five international travel vouchers we selected for review, four were signed by the traveler later than five working days after the travel completion date. The four late travel vouchers were submitted between two and five weeks after completion of the related trips.

Prompt submission of travel vouchers permits their timely processing, clearing of any cash advances, and reimbursement to the travelers.

We recommend:

- I.1.1 That the administrative officer enforce the five working day submission requirement for travel vouchers and monitor the staff's compliance.

2. The international travel vouchers contained discrepancies.

PCM section 812 provides policy and guidance on the proper completion of travel vouchers.

For one international travel voucher, the date signed as reviewed was earlier than the date signed by the traveler. For another voucher, there was no approving official's signature. We also noted discrepancies relating to per diem rates. In addition, one travel voucher was missing the travel authorization number and the dates of travel. Another travel voucher had expenses for taxi and check-cashing in the wrong column.

We recommend:

- I.2.1 That the administrative officer hold a meeting or seminar for all staff on proper and timely completion of travel vouchers.

- I.2.2 That the country director instruct post management staff to exercise care in adequately performing reviews of travel vouchers.

J. FILES MANAGEMENT

1. The post's files contained old and outdated documents.

PCM section 892.6.6 states: "Offices shall ensure that permanent records are preserved and that records that are no longer of use to the Agency are properly disposed of or retired.... Retention standards for Peace Corps records are contained in the Records Management Handbook."

The post's files contained old and obsolete administrative, program, and Volunteer documents dating back to the inception of the Suriname program in 1995. Administrative files were stored in the warehouse in cardboard boxes and 21 metal file drawers. The documents included contracts, contractor files, vouchers, construction estimates, project reports, and Volunteer files with names on the folders and personal data inside. One wooden cabinet with five shelves contained program-related records, including pre-service and in-service training documents, homestay information, and training of trainers documentation, going back to the year 2000.

The post's narrative to its fiscal year 2010-2012 Integrated Planning and Budgeting System (IPBS) report specified a number of objectives, including "Dispose of old records according to established procedures and timetables."

We recommend:

- J.1.1 That the post review its old administrative, program, and Volunteer files and dispose of them in accordance with agency policy.
- J.1.2 That the post develop an internal procedure for regular, periodic reviews and disposition of its files.

K. PROCUREMENT

1. Some post lease documents were incomplete or inaccurate.

The post's lease files did not comply with the standards and requirements of PCM section 733, as follows:

- Certificates of acceptance were not always completed.
- The sentence "This constitutes the final option period" was erroneously included in the text of three option renewal notices when it was not the final option period.
- One residential lease incorrectly specified a lease period of four years and 11 ¼ months plus "four further one year option periods." Leases should be for a maximum of five years including option periods.
- Residential leases of the U.S. direct hires, which were denominated in U.S. dollars, did not have the required approvals of the Office of the Chief Financial Officer and the Chief of Mission. The post obtained the approvals during the course of the audit.

We recommend:

- K.1.1 That, on an ongoing basis, the post obtain certificates of acceptance for all leases.
- K.1.2 That the post exercise care in its option renewal documents and, in particular, not include the text "This constitutes the final option period" when that is not the case.
- K.1.3 That the post accurately reflect the terms of the leases in the related lease documents.
- K.1.4 That, on an ongoing basis, the post obtain approval in advance from the Office of the Chief Financial Officer and the Chief of Mission for leases denominated in U.S. dollars.

2. The post's personal services contractor (PSC) files were missing required documents.

The post's PSC files did not fully comply with the requirements of PCM section 743, as follows:

- Some statements of work were either missing from the PSC files or placed loose rather than integrated with or attached to the related PSC contracts.
- One staff member's security clearance update was not located. The financial assistant was uncertain if it had been misfiled or not completed.
- A new contract contained only the first two pages rather than the complete contract and the statement of work.
- Office of Medical Services (OMS) approval for the contract of the Peace Corps Medical Officer (PCMO), along with his appraisals for 2006, 2007, and 2008, were not on file. The country director told us that these were sent to headquarters.

As a result, complete and accurate documentation was not available for proper contract administration.

We recommend:

- K.2.1 That the post prepare statements of work (SOWs) for all staff and that the SOWs be integrated with or attached to the related PSC contracts and included in the PSCs' files.
- K.2.2 That the post verify that it has all security clearance updates and request those needed from the Regional Security Officer.
- K.2.3 That the post include the complete new contract including all contract pages and the statement of work in the PSC's file.
- K.2.4 That the post maintain copies of OMS approval of the PCMO's contract and the PCMO's performance appraisals.

L. MEDICAL SUPPLIES

1. The post did not implement the agency's medical supplies inventory policy.

PCM section 734 specifies the post's responsibilities and requirements relating to medical supplies inventory. The post did not implement this policy, which was issued in November 2008, as follows:

- Contrary to policy, the PCMO maintained the inventory records for all medical supplies.
- The medical assistant, rather than a person from outside the medical unit, performed the physical inventory of specially designated drugs, which the PCMO told us were those in the locked cabinet in his office. However, he had not identified the specially designated drugs in the inventory records. He told us he thought that guidance would be provided by OMS.
- The country director, who performed the inventory verifications of controlled substances, did not perform a verification for one quarter in 2009, between April 13, 2009 and August 28, 2009.
- The medical assistant, rather than a designated acceptance point clerk from outside the medical unit, opened, in the presence of the PCMO, medical supplies received at the post.
- The PCMO did not use the required dispensed medical supplies form.
- The country director did not submit, on an annual basis, the medical inventory control log, due April 15, 2009. The log enumerates inventories of controlled substances and specially designated medical supplies as of March 31.

We recommend:

- L.1.1 That the post implement the agency's policy on medical supplies, PCM section 734.

2. Discrepancies existed between the medical supplies inventory and the related records.

PCM section 734.3.5 states: "Assurance that effective controls are in place is achieved through...accurate record keeping...."

We noted discrepancies between the medical supplies on hand and the related records. For example:

- The expiration dates of three containers of a controlled substance per the records differed by one month from the container labels. We also noted expiration date differences for medical supplies other than controlled substances.
- There were quantity differences between the records and the actual inventory on hand. For example: units on hand 200, per the records 300; boxes on hand 27, per the records 3; boxes on hand 39, per the records 26.

- One issuance of 12 boxes was not posted to the medical supplies records.

Accuracy in the recording of medical supplies and care in the updating of the inventory records are essential in detecting and preventing waste, fraud, and abuse.

We recommend:

- L.2.1 That the post conduct a complete physical inventory of medical supplies in accordance with PCM section 734 and update the inventory records accordingly.

3. *The tabs on the Volunteers' medical folders contained their social security numbers.*

“Peace Corps Plan to Reduce Use of Personally Identifiable Information and Social Security Numbers,” dated September 7, 2007, states: “Peace Corps’ policy is to eliminate the unnecessary collection and use of SSNs.” Further: “In almost all cases, the Volunteer Identification Number could take the place of the SSN for Volunteers. There are only a few instances where SSNs are required, and none of these is overseas.”

The Volunteer medical file tabs included their SSNs. The tabs were labels had been sent to the post by the Office of Medical Services. The elimination of SSNs on post medical records would help protect against identity theft and unauthorized access to Volunteers’ personal information.

We recommend:

- L.3.1 That the post delete the Volunteers’ Social Security numbers from the tabs of the Volunteer medical folders.
- L.3.2 That the Office of Medical Services substitute the Volunteer identification number for the Social Security number on its labels sent to posts, and instruct medical officers to use the Volunteer identification number.

QUESTIONED COSTS AND FUNDS TO BE PUT TO BETTER USE

We identified certain questioned costs and funds to be put to better use during the course of the audit. They are discussed in the accompanying audit report and enumerated below along with the recommendation number in the report. (Amounts are in U.S. dollars or U.S. dollar equivalents of Suriname dollars at the rate of \$1 equals 2.8 Suriname dollars.)

Questioned Costs

Recommendation number	Description	Amount
C.1.1	Emergency payments made to Volunteers due to the late arrival of the living allowance check, not deducted from subsequent living allowance payments.	\$1,732.62

Funds to be Put to Better Use

Recommendation number	Description	Amount
C.1.2	Volunteer hotel and per diem charges in the capital resulting from the late arrival of the settling-in and living allowance checks.	\$1,785.00
E.1.1	Billing and collection of personal phone calls made by staff.	*

* Amount unable to be determined, as the post did not track personal phone calls in order to bill and collect from staff.

POST STAFFING

At the time of our visit, the post had 21 staff positions: three U.S. direct hires, three foreign service nationals, and 15 personal services contractors.

We interviewed 10 staff members, including the three U.S. direct hire employees. All staff interviewed told us that they very much enjoyed working at the Peace Corps. They stated that, in particular, they enjoyed interacting with and supporting the Volunteers.

Volunteers told us that they appreciated the welcoming attitude of the Peace Corps staff when the Volunteers visited the office, and the interest shown by the staff in their success and well-being. Volunteers also stated that they had received effective ongoing support from the administrative unit and specifically praised the availability and helpful attitude of the administrative officer and the administrative staff.

PC/Suriname Positions

Position	Status
Country Director	USDH
Program and Training Officer	USDH
Administrative Officer	USDH
Safety and Security Officer	PSC
Program Manager/Health	FSN
Program Manager/Business	PSC
Training Manager	PSC
Financial Assistant	FSN
Cashier	FSN
Information Technology Specialist	PSC
General Services Assistant	PSC
Motorpool Specialist	PSC
Programming and Training Specialist/Health	PSC
Programming and Training Specialist/Business	PSC
Programming and Training Assistant	PSC
Language Coordinator	PSC
Housing Coordinator/Driver	PSC
Peace Corps Medical Contractor	PSC
Medical Assistant	PSC
Secretary/Receptionist	PSC
Cleaner/Back-up Receptionist	PSC

LIST OF RECOMMENDATIONS

We recommend:

- A.1.1 That the country director strengthen the post's internal control environment, activities, and monitoring in a manner that will safeguard assets and prevent and detect waste, fraud, and abuse.
- A.1.2 That the country director describe the actions taken to achieve the control standards described in A.1 in a report to the regional director and the agency's chief compliance officer.
- B.1.1 That the country director ensure that imprest fund verifications are performed quarterly by the country director and in other months by the administrative officer.
- B.1.2 That the country director and the administrative officer vary the timing each month of their imprest fund verifications.
- B.1.3 That the country director and the administrative officer perform imprest fund verifications with a cash count and review of supporting documents for all balances.
- B.2.1 That the cashier change the imprest fund safe combination annually, when there is a change in cashiers, or whenever the combination becomes known to a person other than the cashier.
- B.3.1 That post staff clear their interim cash advances within three working days.
- B.3.2 That the cashier monitor the status of interim advances and notify the administrative officer if advances are not being cleared within three days.
- B.3.3 That the administrative officer monitor the status of outstanding interim advances in order to ensure that they are cleared within the required time period.
- C.1.1 That the post request living and settling-in allowance checks with sufficient lead time to permit the allowances' timely payment to Volunteers.
- C.1.2 That the post, in consultation with the region, perform a review to identify bottlenecks to receiving allowance checks on time and take action to resolve these.

- C.1.3 That the administrative officer, in conjunction with headquarters and the financial service center, determine if allowance payments may be made by EFT and, if so, implement this payment vehicle.
- C.2.1 That the post conduct complete settling-in surveys and conclude as to the allowance's adequacy.
- C.2.2 That the post conduct independent price surveys in conjunction with settling-in allowance surveys to corroborate the results of the settling-in surveys.
- C.3.1 That the post execute a memorandum of agreement with the bank handling Volunteer living allowances.
- D.1.1 That the billing officer bill staff for personal phone charges.
- D.1.2 That the country director determine an amount under which it would not be cost-effective to bill staff for personal phone usage.
- D.2.1 That the billings officer maintain copies of bills of collection and general receipts in her files.
- D.3.1 That the billings officer clearly state the nature of the billings on the bills of collections.
- D.3.2 That the administrative officer review the BOC log on a regular, periodic basis and follow-up unusual or untimely billings or those outstanding for an extended period of time.
- E.1.1 That the post record obligations at the time the commitment is made or debt is determined.
- E.1.2 That the administrative officer review the status of obligations on a regular basis and verify that obligations have been correctly and timely recorded.
- F.1.1 That the post maintain an accurate property inventory database including updating the database on a regular basis for changes.
- F.1.2 That the property control officer reconcile the database with changes to ensure they are recorded before the physical inventory is conducted.
- F.1.3 That the administrative officer reconcile the inventory against receiving reports and requisition forms at least quarterly.
- F.1.4 That different staff members maintain the property inventory database and perform the physical inventory.

- F.1.5 That the post provide sufficiently detailed information relating to property disposal to permit the updating of the property inventory database.
- F.2.1 That the post conduct a complete physical inventory and ensure that the property inventory database reflects the current status, location, and condition of all items including the post's IT equipment.
- F.2.2 That the post identify items with duplicate inventory tags, incorrect tags, or no tags and take corrective action as needed.
- F.2.3 That the post develop internal policies and procedures which will provide for ongoing and accurate recordkeeping, effective controls, and managerial oversight over property inventory.
- F.3.1 That the post issue custody receipts for property held in the residences of the U.S. direct hire staff and place the custody receipts in the administrative files.
- F.3.2 That the post issue custody receipts for property provided to Volunteers for use during their Peace Corps service and establish an effective control system to track the property.
- G.1.1 That the required staff members review, initial, and date the vehicle usage logs weekly.
- G.1.2 That staff record all usage of post vehicles in the vehicle usage logs and fully complete the required information.
- G.2.1 That, in the future, the country director issue written authorizations for approved home-to-office use of Peace Corps vehicles prior to the vehicles' use and maintain these in the post's files.
- G.3.1 That the post affix "In Case of Accident" cards to each vehicle in a place that is visible to the occupants.
- H.1.1 That the administrative officer determine, in conjunction with headquarters, the reason for the late receipt of PSC salary checks and take the required remedial actions.
- H.1.2 That the administrative officer determine if the payment of PSCs by EFT is possible and, if so, implement this payment vehicle.
- H.2.1 That the timekeeper verify that the timesheets are submitted timely and prepared accurately, and follow up with staff members as needed.

- H.2.2 That the administrative officer instruct staff on the proper recording of leave, holidays, and compensatory time on the timesheets, and on documentation, such as leave and compensatory time forms, which must be attached in support of the timesheets.
- H.2.3 That supervisors perform careful and conscientious reviews of the timesheets of their staff and follow up immediately to correct discrepancies.
- H.2.4 That the administrative officer remind staff of the post's compensatory time policy, including the maximum hours that may be carried over, and monitor the staff's compliance.
- H.2.5 That the timekeeper review the official time and attendance records for the last two years and verify that they reflect the actual hours worked and actual leave taken as indicated on the timesheets.
- H.2.6 That supervisors review the official time and attendance records in a regular, periodic manner, and sign and date the records signifying review.
- I.1.1 That the administrative officer enforce the five working day submission requirement for travel vouchers and monitor the staff's compliance.
- I.2.1 That the administrative officer hold a meeting or seminar for all staff on proper and timely completion of travel vouchers.
- I.2.2 That the country director instruct post management staff to exercise care in adequately performing reviews of travel vouchers.
- J.1.1 That the post review its old administrative, program, and Volunteer files and dispose of them in accordance with agency policy.
- J.1.2 That the post develop an internal procedure for regular, periodic reviews and disposition of its files.
- K.1.1 That, on an ongoing basis, the post obtain certificates of acceptance for all leases.
- K.1.2 That the post exercise care in its option renewal documents and, in particular, not include the text "This constitutes the final option period" when that is not the case.
- K.1.3 That the post accurately reflect the terms of the leases in the related lease documents.
- K.1.4 That, on an ongoing basis, the post obtain approval in advance from the Office of the Chief Financial Officer and the Chief of Mission for leases denominated in U.S. dollars.

- K.2.1 That the post prepare statements of work (SOWs) for all staff and that the SOWs be integrated with or attached to the related PSC contracts and included in the PSCs' files.
- K.2.2 That the post verify that it has all security clearance updates and request those needed from the Regional Security Officer.
- K.2.3 That the post include the complete new contract including all contract pages and the statement of work in the PSC's file.
- K.2.4 That the post maintain copies of OMS approval of the PCMO's contract and the PCMO's performance appraisals.
- L.1.1 That the post implement the agency's policy on medical supplies, PCM section 734.
- L.2.1 That the post conduct a complete physical inventory of medical supplies in accordance with PCM section 734 and update the inventory records accordingly.
- L.3.1 That the post delete the Volunteers' Social Security numbers from the tabs of the Volunteer medical folders.
- L.3.2 That the Office of Medical Services substitute the Volunteer identification number for the Social Security number on its labels sent to posts, and instruct medical officers to use the Volunteer identification number.

APPENDIX A

OBJECTIVE, SCOPE, AND METHODOLOGY

Our objective in auditing overseas posts is to determine whether the financial and administrative operations are functioning effectively and comply with Peace Corps policies and federal regulations. Our audit conclusions are based on information from three sources: (1) document and data analysis, (2) interviews, and (3) direct observation. Our audits are conducted in accordance with the government auditing standards prescribed by the Comptroller General of the United States.

The audit of Peace Corps/Suriname covered fiscal years 2008 and 2009. While at the post, we interviewed key staff including the country director, the administrative officer, the program and training officer, the safety and security coordinator, staff responsible for administrative support, and the medical officer. We also interviewed Volunteers to obtain their views on the effectiveness of the post's administrative and financial systems in supporting them. At the end of the audit, we briefed the country director and administrative officer. At headquarters, we conducted a general briefing for regional staff.

We relied on computer-processed data from the post's accounting system. While we did not test the system's controls, we believe the information generated by the system and used by us was sufficiently reliable for our audit objective.

Our audit criteria were derived from the following sources: federal regulations, the Peace Corps manual, Overseas Financial Management Handbook, and current Peace Corps policies and initiatives.

APPENDIX B

MANAGEMENT'S RESPONSE TO THE PRELIMINARY REPORT



Peace
Corps

MEMORANDUM TO THE INSPECTOR GENERAL

To: Kathy Buller, Inspector General

From: Roger Conrad, Acting Regional Director, Inter-America and Pacific

RC
4/12/2010

Date: April 12, 2010

Subject: Preliminary Audit Report on Peace Corps/Suriname

Enclosed please find the Region's response to the recommendations made by the Inspector General for Peace Corps Suriname, as outlined in the Preliminary Audit Report on Peace Corps Suriname.

The Region concurs with all 62 recommendations.

A. OVERALL ASSESSMENT OF INTERNAL CONTROL

A.1.1 That the country director strengthen the post's internal control environment, activities, and monitoring in a manner that will safeguard assets and prevent and detect waste, fraud, and abuse.

A.1.2 That the country director describe the actions taken to achieve the control standards described in A.1. in a report to the regional director and the agency's chief compliance officer.

Concur: The Country Director continues to take actions to safeguard assets and prevent and detect waste, fraud and abuse. The CD also has taken many steps to develop and maintain "a positive and supportive attitude toward internal control and conscientious management." The CD has monitored the work of staff members very closely, has reviewed policies and procedures and has made changes when appropriate. The CD continues to review standard operating procedures and inquire with staff when actions do not appear to comply. She has changed or updated statements of work and noted areas for improvement of staff through the performance appraisal process. It is acknowledged that the audit has identified additional areas of finance and administration that need attention.

In November, the Country Director submitted a report in response to the OIG to the Regional Director that outlined the major actions she would take to safeguard assets; prevent and detect waste, fraud, and abuse; and improve internal controls. Post proposes that this report, along with the post response to the audit, serve as indicators of compliance with this recommendation. See attached documentation.

Date Implemented: Prior to the audit and ongoing.

B. IMPREST FUND MANAGEMENT

B.1.1 That the country director ensure that imprest fund verifications are performed quarterly by the country director and in other months by the administrative officer.

Concur: The CD has ensured that imprest fund verifications are performed quarterly by the CD and monthly by the AO. See attached documentation.

Date Implemented: October 2009 and ongoing

B.1.2 That the country director and the administrative officer vary the timing each month of their imprest fund verifications.

Concur: The CD and AO will consistently vary the timing of the cash count. Post understands the importance of verifications that are unannounced and performed at different times each month. See attached documentation.

Date Implemented: March 2010 and ongoing

B.1.3 That the country director and the administrative officer perform imprest fund verifications with a cash count and review of supporting documents for all balances.

Concur: All monthly and quarterly imprest fund verifications have been performed with a cash count and review of supporting documents for all balances. The verification checklist was updated to remove text "for Suriname it is done within five working days" in reference to interim advances. See attached documentation.

Date Implemented: November 2009 and ongoing

B.2.1 That the cashier change the imprest fund safe combination annually, when there is a change in cashiers, or whenever the combination becomes known to a person other than the cashier.

Concur: In the past, due to the difficulty and high risk for mistakes that can potentially render the safe unusable, the RSO changed the combination annually. In March 2010, the RSO trained the cashier on how to change the combination to enable the cashier to do this independently. The cashier is now responsible for changing the combination of the safe as stipulated. Form FS 700 Security Container Information Instructions is completed with the date the combination was changed to monitor dates. Dates for combination changes are set up as reminders in Outlook calendars. See attached documentation.

Date Implemented: March 2010 and ongoing

B.3.1 That post staff clear their interim cash advances within three working days.

Concur: The AO, Cashier, and FA are working together to ensure clearances are completed within three business days. Reminder messages are sent out weekly and the cashier monitors daily. The CD sent out guidance to all staff on advance clearances, and the AO sent out reinforcement message. Both the AO and CD discussed the importance and policies with staff during multiple staff meetings. See attached documentation.

Date Implemented: November 2009 and ongoing

B.3.2 That the cashier monitor the status of interim advances and notify the administrative officer if advances are not being cleared within three days.

Concur: The cashier sends regular email updates to the AO and reminders to staff when interim advances have not been cleared by the second day or travel advances have not been cleared by the fourth day after traveler has returned to post. The Cashier and the AO now mark advances entered into Line 19 worksheet as Interim or Travel to improve management of advance clearances.

Date Implemented: January 2010 and ongoing

B.3.3 That the administrative officer monitor the status of outstanding interim advances in order to ensure that they are cleared within the required time period.

Concur: The AO works closely with the Cashier and FA to ensure all advances are cleared within the required time period. The AO will check Line 19 worksheet three days a week to ensure outstanding balances are cleared.

Date Implemented: November 2009 and ongoing

C. VOLUNTEER ALLOWANCES

C.1.1 That the post request living and settling-in allowance checks with sufficient lead time to permit the allowances' timely payment to Volunteers.

Concur: Post has requested all subsequent quarterly allowances following the audit approximately one month in advance. The AO and FA have marked Outlook calendars to provide reminder one week in advance of deadline to mail voucher. Below is a list of dates when the vouchers were mailed. See attached documentation.

- Sept - Nov allowances: check request mailed on July 29, 2009; check received at post August 24, 2009.

- Dec - Feb allowances: check request mailed on November 3, 2009; check received at post on November 20, 2009.
- March - May allowances: check request mailed on January 29, 2010; check received at post on February 16, 2010.

Date Implemented: August 2009, November 2009, February 2010, and ongoing

C.1.2 That the post, in consultation with the region, perform a review to identify bottlenecks to receiving allowance checks on time and take action to resolve these.

Concur: Post identified U.S. Embassy mail system as a bottleneck to receiving allowance checks on time. Post worked with the Embassy Management Officer to identify mail backup system positions. Post ensures all vouchers are sent to HQ one month in advance of the allowance due date. Post continues to use a tracking log and developed a check processing timeline in consultation with HQ to ensure that checks can be received on time. In addition, administrative staff has strengthened its relationship with the vendor to track PC/Embassy check arrival. See attached documentation.

Date Implemented: July, 2009 and ongoing

C.1.3 That the administrative officer, in conjunction with headquarters and the financial service center, determine if allowance payments may be made by EFT and, if so, implement this payment vehicle.

Concur: The AO initiated multiple conversations with OGAP, after learning the U.S. Embassy Paramaribo uses EFT to pay LES and to pay vendors in USD. OGAP, in consultation with the Region followed up with FSC and learned that “the Embassy has been authorized to debit the USDO account through the payroll system but we do not have the same functionality.” See attached documentation.

Date Implemented: October 2009 initiated by AO and OGAP; February 2010 Reconfirmed by Region and OGAP.

C.2.1 That the post conduct complete settling-in surveys and conclude as to the allowance’s adequacy.

Concur: Post conducted a settling-in allowance survey for Volunteers who swore-in July 29, 2009 to determine the adequacy of the settling-in allowance. Weekly reminders to complete the survey were given during Volunteer call-ins by the secretary and sent via SMS by the AO. The deadline for submission for review was November 2009. The CD implemented the maximum increase allowable of 10% with its 52% return rate in January 2010 for the incoming SUR 16s. See attached documentation.

Date Implemented: January 2010 and ongoing

C.2.2 That the post conduct independent price surveys in conjunction with settling-in allowance surveys to corroborate the results of the settling-in surveys.

Concur: The CD will ensure that the Admin unit will conduct independent price surveys to support the settling-in survey. See attached documentation.

Date to be Implemented: will be implemented June 2010 and ongoing

C.3.1 That the post execute a memorandum of agreement with the bank handling Volunteer living allowances.

Concur: During the audit, Post could not locate the existing MOA with the bank handling Volunteer allowances. Post recently located the MOA from 2002. A new MOA has been drafted and sent to Hakrinbank for review. Post is awaiting a response from the Bank Manager for a follow up meeting to obtain final approval. See attached documentation.

Date Implemented: Existing MOA in place from 2002; updated MOA will be complete by May 2010.

D. BILLINGS AND COLLECTIONS

D.1.1 That the billing officer bill staff for personal phone charges.

Concur: Post now has the capability to access detailed billing information due to a recent PBX upgrade. The FA, the Post Billing Officer, began charging staff for telephone calls in December 2009. See attached documentation.

Date Implemented: December 2009 and ongoing

D.1.2 That the country director determine an amount under which it would not be cost effective to bill staff for personal phone usage.

Concur: The CD has determined that a total telephone bill of less than or equal to 10USD per month will not be billed. She has included the new telephone policy in updated staff handbook. See attached documentation.

Date Implemented: March 2010

D.2.1 That the billings officer maintain copies of bills of collection and general receipts in her files.

D.3.1 That the billings officer clearly state the nature of the billings on the bills of collections.

D.3.2 That the administrative officer review the BOC log on a regular, periodic basis and follow-up unusual or untimely billings or those outstanding for an extended period of time.

Concur: The AO and FA created a BOC log that includes a copy of a more detailed bill of collection including the nature of the billings and receipt for payment. The BOC generated from FP is printed out each month and used to review each BOC, then signed and dated by the AO. The BOC log is reviewed on a monthly basis and follow up conducted for unusual, untimely, or outstanding billings. See attached documentation.

Date Implemented: November 2009 and ongoing

E. OBLIGATIONS AND LIQUIDATIONS

E.1.1 That the post record obligations at the time the commitment is made or debt is determined.

E.1.2 That the administrative officer review the status of obligations on a regular basis and verify that obligations have been correctly and timely recorded.

Concur: The AO ensures that all obligations are recorded before the related expenditure of funds takes place. All staff have received training on the process for obligating funds prior to purchase of goods and services. FA and AO print and review the status of obligations bi-weekly to ensure that

obligations have been correctly and timely recorded. An open obligation report is submitted to the Budget Analyst quarterly. FA provides purchase and travel card log for signature and approval prior to all credit card purchases. See attached documentation.

Date Implemented: October 2009 and ongoing

F. PROPERTY MANAGEMENT

F.1.1 That the post maintain an accurate property inventory database including updating the database on a regular basis for changes.

Concur: An updated property inventory was submitted to HQ by the AO after the new GSO and AO cleaned out the Peace Corps warehouse and the office supply room. Post updates this database on a weekly basis. See attached documentation.

Date Implemented: December 2009 and ongoing

F.1.2 That the property control officer reconcile the database with changes to ensure they are recorded before the physical inventory is conducted.

F.1.3 That the administrative officer reconcile the inventory against receiving reports and requisition forms at least quarterly.

F.1.4 That different staff members maintain the property inventory database and perform the physical inventory.

Concur: The GSO, the property control officer, inputs changes to the database prior to physical inventory. All staff understand the importance of ensuring the accuracy of the property inventory database. The AO reconciles the inventory against receiving reports quarterly. The secretary is the Receiving Officer, the GSO is responsible for maintenance of the inventory and the ITS and motorpool specialist will work together to perform the annual property inventory. See attached documentation.

Date Implemented: March 2010 and ongoing

F.1.5 That the post provide sufficiently detailed information relating to property disposal to permit the updating of the property inventory database.

Concur: Post has provided sufficiently detailed information relating to property disposal to permit the updating of the property inventory database, including the vehicle disposal in 2009 and the auction of property disposal in 2010. In addition, an SOP has been developed for all disposal of property. See attached documentation.

Date Implemented: October 2009 and ongoing

F.2.1 That the post conduct a complete physical inventory and ensure that the property inventory database reflects the current status, location, and condition of all items including the post's IT equipment.

Concur: An updated property inventory was submitted in December 2009 to HQ by the AO after the new GSO and AO cleaned out the Peace Corps warehouse and the office supply room. The property inventory database reflects the current status, location, and condition of all items including the post's IT equipment. See documentation attached.

Date Implemented: December 2009 and ongoing

F.2.2 That the post identify items with duplicate inventory tags, incorrect tags, or no tags and take corrective action as needed.

Concur: The new GSO has identified items with duplicate inventory tags, incorrect tags, or no tags and corrected, as necessary, and has updated the inventory database as appropriate. See documentation attached.

Date Implemented: October 2009 and ongoing

F.2.3 That the post develop internal policies and procedures which will provide for ongoing and accurate recordkeeping, effective controls, and managerial oversight over property inventory.

Concur: The AO and CD have written a policy and established procedures to address ongoing and accurate recordkeeping, effective controls, and property inventory management, which is now included in the staff handbook. See documentation attached.

Date Implemented: March 2010 and ongoing

F.3.1 That the post issue custody receipts for property held in the residences of the U.S. direct hire staff and place the custody receipts in the administrative files.

Concur: The GSO has issued updated custody receipts for the residences to the USDHs. See documentation attached.

Date Implemented: March 2010 and ongoing

F.3.2 That the post issue custody receipts for property provided to Volunteers for use during their Peace Corps service and establish an effective control system to track the property.

Concur: Post now has a "one receipt system" managed by the GSO and monitored by the AO. Post has developed and implemented an SOP for issuing property to Volunteers. See documentation attached.

Date Implemented: January 2010 and ongoing

G.1.1 That the required staff members review, initial, and date the vehicle usage logs weekly.

Concur: The AO, MPS, and FA all review, date, and initial the vehicle logs in compliance with PCM 527.5.4. See documentation attached.

Date Implemented: November 2009 and ongoing

G. VEHICLES MANAGEMENT

G.1.2 That staff record all usage of post vehicles in the vehicle usage logs and fully complete the required information.

Concur: A review of the vehicle log form was given during an all staff meeting to ensure all fields were fully completed, legible, and understandable by an outside reviewer. AO and MPS review weekly and meet with individual staff member's to clarify entries and reinforce staff requirements, ensuring that all usage is recorded. See documentation attached.

Date Implemented: November 2009 and ongoing

G.2.1 That, in the future, the country director issue written authorizations for approved home-to-office use of Peace Corps vehicles prior to the vehicles' use and maintain these in the post's files.

Concur: The CD has begun receiving written requests and is responding via email to approve or not approve all Home-to-Work vehicle usage. The AO and MPS are copied on all requests. The MPS maintains a file of all approvals with the vehicle logs. See documentation attached.

Date Implemented: November 2009 and ongoing

G.3.1 That the post affix "In Case of Accident" cards to each vehicle in a place that is visible to the occupants.

Concur: MPS removed "In Case of Accident" cards from the glove compartment and taped them to the dashboard to improve visibility. Post will ensure that these cards are replaced periodically, as heat and humidity often erode their condition. See documentation attached.

Date Implemented: October 2009 and ongoing

H. TRAVEL MANAGEMENT

H.1.1 That the administrative officer determine, in conjunction with headquarters, the reason for the late receipt of PSC salary checks and take the required remedial actions.

Concur: Post identified reasons for the late receipt of PSC salary checks including the backup mail system at the U.S. Embassy. Post continues to work with the Embassy to avoid delays. Post also worked with OGAP to request that FSC mail checks directly to PC Suriname and not through the U.S. Embassy. AO offered individual checks to speed up the funds transfer process. However, PSCs declined the offer. Post will work with HQ to authorize advances from imprest, when cash is available, for staff in need.

Date Implemented: July, 2009 and ongoing

H.1.2 That the administrative officer determine if the payment of PSCs by EFT is possible and, if so, implement this payment vehicle.

Concur: The AO has determined that the payment of PSCs by EFT is not possible at this time. She has initiated multiple conversations with OGAP, after learning the U.S. Embassy Paramaribo uses EFT to pay LES and to pay vendors in USD. OGAP, in consultation with the Region followed up with FSC and learned that "the Embassy has been authorized to debit the USDO account through the payroll system but we do not have the same functionality." See documentation attached.

Date Implemented: October 2009 initiated by AO and OGAP; February 2010 reconfirmed by Region and OGAP.

H.2.1 That the timekeeper verify that the timesheets are submitted timely and prepared accurately, and follow up with staff members as needed.

H.2.2 That the administrative officer instruct staff on the proper recording of leave, holidays, and compensatory time on the timesheets, and on documentation, such as leave and compensatory time forms, which must be attached in support of the timesheets.

H.2.3 That supervisors perform careful and conscientious reviews of the timesheets of their staff and follow up immediately to correct discrepancies.

H.2.4 That the administrative officer remind staff of the post's compensatory time policy, including the maximum hours that may be carried over, and monitor the staff's compliance.

H.2.5 That the timekeeper review the official time and attendance records for the last two years and verify that they reflect the actual hours worked and actual leave taken as indicated on the timesheets.

Concur: The timekeeper reviewed time and attendance sheets for accuracy from 2007 – 2009. Corrections were made to annual leave, sick leave, and compensatory time balances in accordance with post policies in October 2009. Post updated existing HQ timesheet template and held multiple trainings in January and February 2010 to instruct PSCs how to prepare timesheets accurately, including leave, holidays, compensatory time, and leave and compensatory time forms. The timekeeper provided written instructions on the back of each timesheet. The timekeeper alerts AO and supervisors of all late timesheet submissions. Supervisors review and follow-up on any discrepancies, ensuring the accuracy of timesheets. The AO follows up with repeatedly late staff to determine if further action is required. The AO in consultation with CD and PTO developed a compensatory time policy of 24 hours, unless given special approval to accrue up to 60 hours during PST. The timekeeper sends staff member and supervisor an email alert when staff reaches 18 hours of comp time to remind staff and supervisor to work together to schedule time off. Compensatory time policy is now included in staff handbook.

Date Implemented: February 2010 and ongoing

H.2.6 That supervisors review the official time and attendance records in a regular, periodic manner, and sign and date the records signifying review.

Concur: The AO, CD, and PTO review official time and attendance records biweekly. PC-57 forms were signed, dated, and submitted in December 2009 for each PSC. See documentation attached.

Date of Implementation: December 2009 and ongoing

I. PERSONNEL MANAGEMENT

I.1.1 That the administrative officer enforce the five working day submission requirement for travel vouchers and monitor the staff's compliance.

Concur: The AO, Cashier, and FA are working together to ensure clearances are completed within five working days. Reminder messages are sent out weekly and the cashier monitors daily. The CD sent out guidance to all staff on advance clearances, and the AO sent out a reinforcement message. Both the AO and the CD discussed the importance and policies with staff during multiple staff meetings. See documentation attached.

Date Implemented: November 2009 and ongoing.

I.1.1 That the administrative officer hold a meeting or seminar for all staff on proper and timely completion of travel vouchers.

Concur: The AO held one-on-one meetings to train staff on travel vouchers and provided all staff training on travel advances. See documentation attached.

Date to be Implemented: April 2010

I.1.2 That the administrative officer enforce the five working day submission requirement for travel vouchers and monitor the staff's compliance. (same as I.1.1)

Concur: The AO, Cashier, and FA are working together to ensure clearances are completed within five working days. Reminder messages are sent out weekly and the cashier monitors daily. The CD sent out guidance to all staff on advance clearances, and the AO sent out a reinforcement message. Both the AO and CD discussed the importance and policies with staff during multiple staff meetings. See documentation attached.

Date Implemented: November 2009 and ongoing.

I.2.3 That the country director instruct post management staff to exercise care in adequately performing reviews of travel vouchers.

Concur: The CD will send out a memorandum to post management staff to exercise care in adequately performing reviews of travel vouchers. See documentation attached.

Date Implemented: March 2010 and ongoing

J. FILES MANAGEMENT

J.1.1 That the post review its old administrative, program, and Volunteer files and dispose of them in accordance with agency policy.

J.1.2 That the post develop an internal procedure for regular, periodic reviews and disposition of its files.

Concur: The administrative unit has reviewed old files and has scheduled the disposition in accordance with agency policy. The AO has established an SOP for the regular, periodic review, and disposition of files as necessary. The Secretary is now designated as the Records Manager for on-going management of files. The AO has instructed all new files be labeled with the purge date on the tab. Documentation is provided for J.1.2.

Date to be Implemented: September 2010 and ongoing

K. PROCUREMENT

K.1.1 That, on an ongoing basis, the post obtain certificates of acceptance for all leases.

Concur: Post has reviewed and obtained all certificates of acceptance for its leases. See documentation attached.

Date Implemented: March 2010 and ongoing

K.1.2 That the post exercise care in its option renewal documents and, in particular, not include the text “This constitutes the final option period” when that is not the case.

K.1.3 That the post accurately reflect the terms of the leases in the related lease documents.

Concur: Post has reviewed and modified all lease documents to ensure accuracy of information, including the removal of “this constitutes the final option period,” as necessary. See documentation attached.

Date Implemented: March 2010 and ongoing

K.1.4 That, on an ongoing basis, the post obtain approval in advance from the Office of the Chief Financial Officer and the Chief of Mission for leases denominated in U.S. dollars.

Concur: Post obtained approval from the CFO and COM for leases denominated in U.S. dollars. See documentation attached.

Date Implemented: October 2009 and ongoing

K.2.1 That the post prepare statements of work (SOWs) for all staff and that the SOWs be integrated with or attached to the related PSC contracts and included in the PSCs’ files.

Concur: All 2010 contracts include the complete printed contract and an attached SOW. Post also has a checklist for each file to ensure all competition requirements, security checks and renewals, performance evaluations, releases, awards, and discipline are organized and up-to-date. See documentation attached.

Date Implemented: December 2009 and ongoing

K.2.2 That the post verify that it has all security clearance updates and request those needed from the Regional Security Officer.

Concur: Post verified that it has all security clearance updates including outdated MPS security clearance. The AO maintains all EODs for PSCs and FSNs to track security clearance five year updates. See documentation attached.

Date Implemented: November 2009 and ongoing

K.2.3 That the post include the complete new contract including all contract pages and the statement of work in the PSC’s file.

Concur: All 2010 contracts include the complete printed contract and SOW. Post also has a checklist for each file to ensure all competition requirements, security checks, performance evaluations, releases, awards, and discipline are organized and up-to-date. See documentation attached.

Date Implemented: December 2009 and ongoing

K.2.4 That the post maintain copies of OMS approval of the PCMO’s contract and the PCMO’s performance appraisals.

Concur: The PCMO’s full approved contract is included in his file. The CD will continue to work with OMS to receive all previous year final performance appraisals. See documentation attached.

Date Implemented: Will be completed by April 2010 and ongoing

L. MEDICAL SUPPLIES

L.1.1 That the post implement the agency's policy on medical supplies, PCM section 734.

L.2.1 That the post conduct a complete physical inventory of medical supplies in accordance with PCM section 734 and update the inventory records accordingly.

Concur: The CD implemented agency's policy to meet all compliance requirements in PCM 734 and developed Post Standard Operating Procedure for inventory of medical supplies. The PCMC will maintain the medical supplies inventory database and the GSA will perform the monthly verification. See documentation attached.

Date Implemented: January, 2010 and ongoing

L.3.1 That the post delete the Volunteers' Social Security numbers from the tabs of the Volunteer medical folders.

Concur: All SSNs have been removed from PCV medical files. See documentation attached.

Date Implemented: November 2009

L.3.2 That the Office of Medical Services substitute the Volunteer identification number for the Social Security number on its labels sent to posts, and instruct medical officers to use the Volunteer identification number.

Concur: The CD and PCMO are working with OMS to substitute all PCV ID numbers for the SSNs on labels sent to Post. The PCMO uses the Volunteer identification number. See documentation attached.

Date Implemented: November 2009 and ongoing

APPENDIX C

MANAGEMENT'S RESPONSE TO THE PRELIMINARY REPORT

Management concurred with all 61 recommendations made in our report. As a result of management's response and supporting documentation, we closed 60 recommendations. One recommendation remains open pending confirmation from the chief compliance officer that the following has been received:

- For recommendation C.3.1: documentation that the post has executed a memorandum of agreement with its bank.

In their response, management describes actions they are taking or intend to take to address the issues that prompted each of our recommendations. We wish to note that in closing recommendations, we are not certifying that they have taken these actions nor that we have reviewed their effect. Certifying compliance and verifying effectiveness are management's responsibilities. However, when it is warranted, we may conduct a follow-up review to confirm that action has been taken and to evaluate the impact.

APPENDIX D

AUDIT COMPLETION AND OIG CONTACT

AUDIT COMPLETION

Senior auditor Steven Kaffen performed the audit of PC/Suriname.

OIG CONTACT

If you wish to comment on the quality or usefulness of this report to help us strengthen our product, please email Steven Kaffen, Acting Assistant Inspector General for Audit, at skaffen@peacecorps.gov, or call him at 202.692.2905.

REPORT FRAUD, WASTE, ABUSE, AND MISMANAGEMENT

Fraud, waste, abuse, and mismanagement in government affect everyone from Peace Corps Volunteers to agency employees to the general public. We actively solicit allegations of inefficient and wasteful practices, fraud, abuse, and mismanagement related to Peace Corps operations domestically or abroad. You can report allegations to us in several ways, and you may remain anonymous.

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