

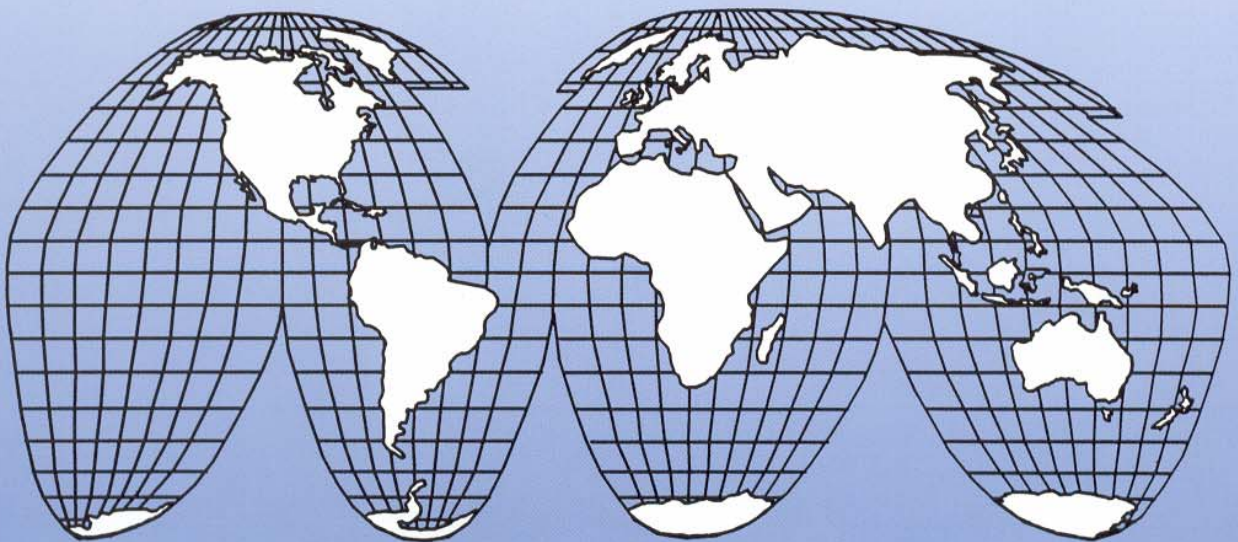
USAID

OFFICE OF INSPECTOR GENERAL

Audit of USAID/Jordan's Performance of End-Use Checks on Purchased Commodities

Audit Report No. 6-278-03-003-P

April 1, 2003



Cairo, Egypt



April 1, 2003

MEMORANDUM

FOR: Director, USAID/Jordan, Anne Aarnes

FROM: RIG/Cairo, Darryl T. Burris /s/

SUBJECT: Audit of USAID/Jordan's Performance of End-Use Checks on Purchased Commodities (Report No. 6-278-03-003-P)

This memorandum represents our report on the subject audit. This report contains no recommendations for your action.

We considered the Mission's comments in finalizing the report and have included them in their entirety in Appendix II.

I appreciate the cooperation and courtesy extended to my staff by USAID/Jordan during the audit.

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Summary of Results

Regional Inspector General/Cairo conducted this audit to determine whether USAID/Jordan performed end-use checks in accordance with USAID Automated Directives System requirements (See below).

We determined that the Mission performed end-use checks on purchased commodities for all activities under its three strategic objectives in accordance with ADS 324.5.6 (See below).

This report contains no recommendations.

Background

USAID Automated Directives System Chapter 324.5.6 requires USAID missions to carry out, or arrange to have carried out, end use checks on commodities to confirm their utilization in accordance with the requirements of the underlying agreement.

USAID/Jordan, with an estimated fiscal year 2002 budget of \$150 million, purchases a significant amount of commodities to help implement activities financed by USAID. These activities included but were not limited to economic opportunities projects designed to: 1) provide credit to small and micro-enterprises in southern Jordan, 2) provide technical assistance to the Aqaba Special Economic Zone, and 3) assist the Jordanian Association for Family Planning and Protection to increase its recovery cost and maintain its market share in the family planning program.

According to USAID/Jordan, in fiscal year 2002, end-use checks were required for commodities valued at \$22,792,570. The commodities selected for end-use check included vehicles, office equipment, furniture, lab equipment, and computer equipment.

Audit Objective

As part of its fiscal year 2002 audit plan, RIG/Cairo performed the audit to answer the following question:

Has USAID/Jordan performed end-use checks in accordance with USAID Automated Directives System requirements?

Appendix I provides details on the audit scope and methodology.

Audit Findings

Has USAID/Jordan performed end-use checks in accordance with USAID Automated Directives System requirements?

USAID/Jordan performed end-use checks on purchased commodities for activities under the Mission's three strategic objectives in accordance with ADS 324.5.6.

ADS 324.5.6 requires the Mission to carry out or arrange to have carried out end-use checks on commodities to confirm their utilization in accordance with the requirements of the underlying agreements.

USAID/Jordan performed end-use checks on commodities procured under (1) the Increased Economic Opportunities Strategic Objective, (2) the Improved Access to and Quality of Reproductive and Primary Health Care Strategic Objective, and (3) the Improved Water Resources Management Strategic Objective. The Mission's program focuses on these three strategic objectives.

USAID/Jordan effectively managed the use of commodities purchased under its activities in accordance with ADS 324.5.6 as demonstrated by the end-use checks completed by the Mission's Financial Management Office team.

Our review of end-use files did not identify any instances of noncompliance with laws and regulations, inaccurate reporting, or illegal or inappropriate use of resources. In addition to the review of end-use files, we conducted site visits in collaboration with USAID/Jordan's team to follow up on activities with open recommendations and to perform end-use verification for some of the remaining activities in the Mission's plan. These site visits revealed that actions had been taken to address the recommendations.

USAID/Jordan Established an Effective System for Performing End-Use Checks

USAID/Jordan effectively managed the use of commodities purchased under its activities in accordance with ADS 324.5.6. (See below table). USAID/Jordan established a system calling for annual end-use checks of commodities. The following presents a breakdown of the Mission end-use verification as of September 30, 2002:

Summary Table of End-use Verification

	SO2	SO3	SO5	Total
End-Use Checks Not Required				
Activities with no commodities	3	1	3	7
Activities for Public International Organizations			2	2
Programs managed by AID/Washington			1	1
Planned activities			1	1
Activities completed	2			2
Activities starting in 2003	1			1
Subtotal	6	1	7	14
End-Use Checks Required				
End-use checks completed as of September 30, 2002	5	12	8	25
End-use checks to be scheduled	4			4
Activities with pending end-use checks reports			2	2
Subtotal	9	12	10	31
Grand Total	15	13	17	45

As illustrated in the above table, 14 of the 45 activities did not require end-use checks. For the 14 activities that did not require end-use checks;

- 7 activities have no commodities.
- 2 activities are with Public International Organizations, and 1 activity is managed by USAID/Washington (Per ADS 324.2, the end-use checks requirements are not “applicable to agreements with other U.S. Government agencies, or to grants and contributions to international organizations where USAID funds are mixed with those from other sources”).
- 2 activities were completed (therefore no commodities were available for verification).
- 1 activity was scheduled to start in 2003, and 1 was a planned activity.

This left 31 activities that required end-use checks. As of September 30, 2002, USAID/Jordan had completed end-use checks for 21 of the 31 activities (68 percent) in accordance with the ADS requirements. The Financial Management Office performed four additional end-use verifications during the audit, which brought the total number of completed end-use checks to 25 of 31 (81 percent). End-use checks reports were pending for two activities. End-use checks for the 4 remaining activities were to be scheduled.

USAID/Jordan established other effective management controls over end-use verification. Specifically, the Mission:

- Identified the responsible office to perform end-use checks.
- Issued Mission Order No. 803, effective June 8, 1995, on Arrival Accounting and End-use Monitoring. This Mission Order established specific responsibility for the end-use monitoring of USAID/Jordan financed commodities.
- Issued Mission Order No. 906, effective January 29, 1997, on Contractor and Grantee vehicles. This Mission Order established USAID/Jordan policy on the use of vehicles by USAID direct contractors and grantees.
- Approved an Action Memorandum on August 11, 2002, requesting a waiver of marking requirements for USAID-funded vehicles.
- Maintained a file for every end-use check performed, which included the following:
 1. An end-use review program, which complied with ADS requirements and Mission Orders (see Appendix III).
 2. An end use notification letter to the recipient (see Appendix IV).
 3. Documentation supporting the commodities’ existence and

utilization (e.g., invoice, bill of lading, maintenance contract, etc.).

4. A final end-use verification report. The report described the recipient's profile, the commodities selected for review, the method of verification, the results of the review, and detailed findings and recommendations when warranted (see Appendix V).
5. A follow-up report, if applicable. For end-use checks with findings, the Mission scheduled follow-up visits 45 days after the report's issuance date to ensure that corrective actions were taken to implement recommendations, and issued a follow-up report closing any open recommendation (see Appendix VI).

Examples of items numbers 1, 2, 4 and 5 above have been included in Appendices III, IV, V and VI for illustrative purposes.

**Management
Comments and
Our Evaluation**

USAID/Jordan was pleased with the audit outcome. In its response, USAID/Jordan stated the fact that the Mission is adhering to the guidance in the ADS to perform end-use checks on purchased commodities for all projects under the three strategic objectives is reassuring in terms of good business management throughout the Mission. Appendix II contains the full text of USAID/Jordan's comments.

Scope and Methodology

Scope

Regional Inspector General/Cairo performed the audit in accordance with generally accepted government auditing standards.

The audit assessed whether USAID/Jordan performed end-use checks in accordance with USAID Automated Directives System (ADS) requirements. We performed our fieldwork at USAID/Jordan's office in Amman, Jordan and at six grantee's locations in Amman and Aqaba from August 12 to September 4, 2002.

In assessing whether USAID/Jordan performed end-use checks in accordance with ADS requirements, the audit team accompanied the Financial Management Office team on site visits in Amman to: 1) the Jordanian Association for Family Planning and Protection; 2) the Cooperative Housing Foundation; and 3) the University of Jordan. We also accompanied the Financial Management team on a site visit to Aqaba to follow up on an open recommendation and to perform an end-use verification at the offices of the Cooperative Housing Foundation and The Services Group.

The audit covered management controls related to end-use verification. Those controls included:

- Establishing specific responsibility for the end-use monitoring of financed commodities.
- Establishing policies with regard to the use of vehicles by USAID contractors and grantees.
- Reviewing and approving a waiver on marking requirements for USAID funded vehicles.
- Maintaining a work file for every end-use check performed.
- Following up on open recommendations.

We reviewed all 21 files for the activities for which end-use checks had been performed as of September 2002. All files included: 1) a strategic plan and an end-use review program which were in compliance with ADS requirements and USAID/Jordan's Mission Orders; 2) a notification letter and a commodity utilization report; 3) a final end-use report which described the recipient's profile, the equipment selected for review, the method of verification, as well as the result of the review and detailed findings and recommendations when warranted; and 4) other supporting documents (i.e., commercial invoices, receiving and inspection reports, etc.). According to USAID/Jordan, the estimated amount of commodities awarded under these 21 activities totaled \$22,792,570.

Methodology

To determine the extent of our testing, we performed a detailed review of USAID/Jordan's end-use files. We worked collaboratively with USAID/Jordan officials to select sites to visit for follow up and testing. More specifically, we:

- Identified who had responsibility for performing end-use checks.
- Reviewed the Financial Management Office program and procedures used to perform end-use checks and compared them to the requirements contained in applicable ADS 324.5.6, ADS 324 Supplementary Reference and to USAID/Jordan policies and procedures.
- Reviewed end-use files to determine the extent of our testing.
- Conducted site visits to follow up on open recommendations and performed end-use verification on selected items.

Considering the low level of risk that we assessed and the thoroughness of the documentation maintained by USAID/Jordan, we deviated from our initial plan to judgmentally select a sample from the end-use files and perform limited testing. Instead, we conducted site visits in collaboration with USAID/Jordan's team to follow up on activities with open recommendations and to perform end-use verification for some of the remaining activities in the Mission's plan.

**Management
Comments**

Date: March 19, 2003

From: Toni Christiansen-Wagner, Mission Director
USAID/Jordan /signed/

Subject: Audit of USAID/Jordan's Performance of End-Use Checks on
Purchased Commodities (Report No. 6-278-03-003-P)

To: David H. Pritchard, Acting RIG/Cairo

We are pleased with the outcome of this audit of the End-Use Checks Performance of USAID/Jordan. We appreciate that it contains no recommendations. The fact that the Mission is adhering to the guidance in the ADS to perform end-use checks on purchased commodities for all projects under the three strategic objectives is reassuring in terms of good business management throughout the Mission.

We thank you for your professional effort to improve upon our management and financial operations and for giving us the opportunity to comment on the results of the audit.

End Use Review Program¹

Project Name: **The Cooperative Housing Foundation**

Date(s) of Visit(s): **August 21, 2002**

Commitment Number: **278-A-00-98-00002-00**

Date work completed: **August 29, 2002**

Objectives of End-Use Review

1. To ensure that commodities purchased for the project are used effectively for their intended purpose and on a timely basis.
2. To ensure that the recipient has complied with USAID rules and regulations regarding utilization of commodities
3. To assess the adequacy and reliability of the recipient's internal control system
4. To verify compliance of the recipient's reporting with the USAID requirements

End-Use Procedures	W/P Ref.	Initials	Date
Planning the Review 1. Select recipient from your annual plan	B	AS	8/19/02

¹ The Financial Management Office provided the information presented in appendices III, IV, V, and VI. The Regional Inspector General/Cairo did not audit the information in these appendices. Instead it reviewed the end-use check files supporting the information.

<p>2. Notify the project officer of your plan and obtain a list of commodities purchased by the project</p> <p>3. Draft a notification letter to the recipient notifying the entity of your visit and have it cleared by the project officer. It should include the following:</p> <ul style="list-style-type: none"> ▪ Purpose of review ▪ Name of contact person ▪ Required documents for preparation ▪ Date of visit ▪ Length of visit ▪ What is the expected outcome of this review <p>4. It is favorable to invite the project officer to attend your preliminary visit if possible.</p>	B	AS	8/19/02
<p>Field Work Procedures</p>			
<p>1. Obtain a commodity utilization report from the recipient</p>	B	AS	8/13/02
<p>2. Obtain copies of the following documents:</p> <ul style="list-style-type: none"> ▪ Commercial Invoice ▪ Bill of Lading if applicable ▪ Insurance Certificate if applicable ▪ Customs Release Certificate(s) if applicable ▪ Receiving and Inspection Report ▪ Warehouse in/out voucher ▪ Any other documents necessary to the review 	D	AS	8/27/02
<p>3. Examine supplier(s) commercial invoice(s) to verify purchase from U.S. Supplier.</p>	N/A		
<p>4. Examine source and origin certificate and manufacturer's identification plates to verify U.S source and origin.</p>	N/A		
<p>5. Examine bill(s) of lading to verify usage of U.S. common carrier and U.S. source and origin.</p>	N/A		
<p>6. Examine insurance certificate(s) to verify usage of U.S. insurance company.</p>	N/A		
<p>7. Ensure that project vehicles are used in accordance with Mission policies and determine if contractors and GOJ counterparts have been maintaining written daily record of the use of project vehicles (Specific trips, mileage and purpose should be noted and regularly</p>	D	AS	8/27/02

monitored).			
8. Determine if vehicles have been receiving regular maintenance and an adequate stock of spare parts are available for their maintenance and repair.	D	AS	8/27/02
9. Ensure that vehicles' insurance and registration are timely renewed in accordance with the laws and regulations.	D	AS	8/27/02
10. Trace the above documents to the importer's fixed assets register	D	AS	8/27/02
11. Trace the list of commodities to the recipients ledger	D	AS	8/27/02
12. Observe commodities on hand and take photographs, if applicable.	D	AS	8/27/02
13. Determine if commodities are in the appropriate location	OK	AS	8/27/02
14. Are commodities in use or obsolete	OK	AS	8/27/02
15. Are commodities being used for the intended purpose	OK	AS	8/27/02
16. Are they marked with the USAID Logo	No	AS	8/27/02
17. Were there any commodities transferred or disposed	N/A	AS	
18. IF yes, request to see approval document for transfer or disposition			
19. In case of disposition ensure that the sales amount was refunded in full to USAID or otherwise as instructed.	N/A		
20. Determine if any claims have been filed for losses and shortages, and whether insurance proceeds were used in accordance with USAID Regulations.	N/A		
21. Trace commodity serial number as observed to the serial number stated in the commercial invoices.	B	AS	8/27/02
Completing the Review			
1. Document the entire process in the working paper file, which includes	C	AS	8/28/02

<p>copies of all documents obtained from the recipient.</p>			
<p>2. Discuss your findings, if any, with the recipient as well as with the project officer. This could be done in an exit meeting.</p>	N/A		
<p>3. Draft End-user review report and forward it to the project officer and the recipient.</p>	C	AS	8/28/02
<p>4. Develop follow up procedures and set follow up dates.</p>			
<p>Follow-up visit</p>			
<p>1. Review open recommendations</p>			
<p>2. Call the recipient for an appointment</p>			
<p>3. Conduct a follow up visit to see if the recipient has implemented the recommendation</p>			
<p>4. If yes, close the recommendation</p>			
<p>5. If no, set another date for follow up</p>			
<p>6. After your return draft a follow up report</p>			

NOTIFICATION LETTER

August 19, 2002

Mr. Rafael Jabba
Country Director
The Cooperative Housing Foundation
Amman-Jordan

Subject: End-Use Verification

Dear Mr. Jabba,

The purpose of this letter is to notify you of USAID's intention to perform an end-use verification of USAID financed commodities received by your Project.

The end-use verification will be conducted by myself Samer Zabaneh and Mr. Ala' Shalan, Financial Analysts, Office of Financial Management. We will be contacting you to arrange for the visit.

The objective of the end-use verification is to ensure that commodities purchased under the project agreement are utilized effectively for their intended purpose and on a timely basis. In addition to ensure that the recipient has complied with the USAID rules and regulations and the project agreement.

In order to facilitate the end-use process, we will depend on the inventory provided by your office and the documentation needed to adequately complete the verification (page 2).

Your cooperation on this matter will be greatly appreciated. If you have any questions regarding the above, please don't hesitate to contact me at 5920101, Ext. 2667, Office of Financial Management.

Sincerely,

/s/

Samer E. Zabaneh
Chief Financial Analyst
Office of Financial Management

Logistic Support and Documentation

1. Provide office space for USAID representatives.
2. Arrange for site visits, as necessary, to the different locations where commodities are found. Permit the representative to take photographs to verify existence of the commodities.
3. Provide the name of the individual in the finance department responsible for USAID transactions.
4. Make available the following documentation for review and provide copies as needed:
 - a) Letter of Credit if applicable
 - b) Commercial Invoices
 - c) Bill of Lading if applicable
 - d) Certificate of Source and Origin if applicable
 - e) Insurance Certificate if applicable
 - f) Customs Release Certificates if applicable
 - g) Receiving and inspection report
 - h) Warehouse in/out voucher
5. Make available the Fixed Assets Ledger or the General Ledger reflecting the transactions selected for review, for the commodities funded by USAID as per the commercial invoices.

END-USE REPORT

MEMORANDUM

TO : Jim Barnhart, EO

THRU : Mohamed Tanamly, Controller/s/

FROM : Samer E. Zabaneh, FM/CFA/s/

SUBJECT : End Use Report No. SO5-FY02-07, The Cooperative Housing Foundation (CHF)/Jordan

As a part of the End-Use Verification Plan, the Controller's Office staff performed an end-use verification of commodities purchased by The Cooperative Housing Foundation (CHF)/Jordan under Agreement No. 278-A-00-98-00002-00.

The report contains two recommendations. Please advise this office within 45 days of actions taken by the recipient to close the recommendations that we will track in our tracking system. There will be follow up visits in the future to further ensure actions were taken. We will coordinate this with your office.

We would like to express our appreciation to you and to the management and staff of CHF/ Jordan for all the cooperation and courtesies extended to us while performing this review.

Drafted: Ala'Shalan, FM/FA
Cc: Arwa Abu-Hamdieh, EO
Maha Mousa, EO
FM/FA/Reading file

**END USE VERIFICATION
DATA SHEET**

Recipient: The Cooperative Housing Foundation (CHF)/Jordan

**Description of USAID
financed commodities
under review:**

Vehicles, equipment and furniture

Contract No:

278-A-00-98-00002-00

Commodities' value (total):

Not identified (Finding No.1)

Team members:

Samer Zabaneh, FM/CFA
Ala' Shalan, FM/FA

Official contacted:

Rafael Jabba, Country Director
Samer Dallal, Chief Financial Manager

Locations visited:

CHF offices in Aqaba
CHF offices in Amman
CHF store in Amman

Timing of visits:

August 22 & 27, 2002

Recipient telephone No:

583 1188 / 582 6145

I. Recipient Profile:

The CHF Program in Jordan entitled "Southern Jordan Access to Credit" is a four-year Economic Opportunities project funded by the USAID. Cooperative Housing Foundation International serves as the prime contractor. The program is designed to provide credit to small and micro-enterprises in southern Jordan for business improvement purposes. In most cases, beneficiaries use loans for working capital and small equipment.

CHF project is implemented under IR1 "Increased Access to Business Services" which is one of the Intermediate Results of SO5 "Increased Economic Opportunities for Jordanians".

• **Commodities Selected for Review**

The commodities selected for end-use check included, but were not limited to:

- Vehicles
- Office equipment
- Furniture
- Computer equipment

- **Methods of Verification:**

- A. Reviewed the recipient's commodity arrival records.
- B. Reviewed supporting documentation maintained by the recipient pertaining to:
 - Commercial invoices
 - Commodity receiving & inspection reports
 - Insurance policies
 - Maintenance contracts
- C. Physically observed a randomly selected financed commodities.
- D. Photographed commodities to document its physical existence.

IV. Results of Review:

Except for the findings described below, USAID financed commodities checked were properly inspected and received, adequately recorded and supported by documentation, operational, utilized for its intended purpose and in compliance with applicable source and origin provisions.

Finding No.1

In accordance with ADS 324, Post Procurement and Mission Order 803, Arrival Accounting and End-Use check, recipient of USAID financed commodities should maintain adequate Commodity Accounting Records that contains adequate and current commodity arrival and utilization information. During our visit, we found out that the lists prepared by CHF/Jordan management lacks some important information such as commodities' serial numbers. Such information would be useful while monitoring the commodities received by CHF.

Recommendation No.1

We recommend that CHF/ Jordan management include the serial numbers of all USAID funded commodities on their commodities lists.

Finding No.2

During our visit to CHF offices in Amman, we noticed that some of the furniture and equipment, which were acquired by CHF/Jordan, were at store and not operational and therefore, not utilized .

Recommendation No. 2

CHF/Jordan management should ensure that these commodities are disposed of as approved by USAID, in accordance with ADS 324, Post Procurement. CHF/Jordan management has started the process to dispose of these commodities.

FOLLOW-UP REPORT

MEMORANDUM

TO : James Schill, EO

THRU : Mohamed Tanamly, Controller/s/

FROM : Samer E. Zabaneh, FM/CFA/s/

SUBJECT : Follow-up report No.1 to FM/FA report No. SO5-FY02-04 for Access to Micro- finance & Improved Implementation of Policy Reform (AMIR) Program.

The Controller's Office staff performed a follow-up on the status of open recommendations under report No.SO5-FY02-04.

The original report included three recommendations that were closed based on the results of this follow-up.

Drafted : Ala' Shalan, FM/FA

Cc: Jim Barnhart, EO
Jamal Al-Jabiri, EO
FM/FA/Reading file

FOLLOW-UP REPORT ON FINDINGS AND RECOMMENDATIONS

Follow-up report No: 1

FM/FA report No: SO5-FY02-04

Agreement No: 278-C-00-98-00029-00

Recipient: Access to Micro- finance & Improved Implementation of Policy Reform
(AMIR) Program

Commodities value: USD 6,614,444

Background:

A follow-up was conducted during August 2002 by the Controllers' Office staff on the actions taken by AMIR Program to address the outstanding report recommendations. All three recommendations were closed as a result of this follow-up.

Below is a summary of the original findings and recommendations, the corrective actions taken by AMIR Program and our conclusions.

Finding and Recommendation No. 1:

In accordance with ADS 324, Post Procurement and Mission Order 803, Arrival Accounting and End-Use check, recipient of USAID financed commodities should maintain adequate Commodity Accounting Records that contains adequate and current commodity arrival and utilization information. During our visit, we found out that the "Office and lab equipment" lists prepared by AMIR program management lacks some important information such as commodities' serial numbers.

Such information would be useful while monitoring the commodities received by AMIR program.

We recommend that the AMIR program management include the above information related to USAID funded commodities ensuring that all serial numbers are stated in their commodities lists.

Corrective Action Taken:

Project management has provided us with an updated list that contains all the necessary information as available.

Conclusion:

This recommendation is considered **closed** based on the above action.

Finding and Recommendation No. 2:

During our visit to the Ministry of Health-Food Testing Laboratory in Aqaba, we noticed that some of the instruments and equipment, which were acquired by AMIR program, were not operational and therefore, not utilized.

We learned from the Ministry's staff that some of this equipment lacked necessary accessories, while others had defective parts, which rendered this equipment ineffective.

* AMIR program management is in the process of resolving this issue.

AMIR program management should ensure that all lab equipment are operational and properly utilized for its intended purpose, in accordance with ADS 324, Post Procurement.

Corrective Action Taken:

Project management has taken the necessary measures to ensure the operation and utilization of all equipment.

Conclusion:

This recommendation is considered **closed** based on the above action.

Finding and recommendation No. 3

ADS, Chapter 300, Clause 324.5.4 "Arrival and Disposition Records" requires the recipients to maintain, for a period of at least three years from the date of payment or reimbursement by USAID, a system of records documenting the arrival of commodities financed by USAID. The system shall (1) Provide evidence to show whether the commodities are received in the quantity and condition for which payment was made; (2) Provide for a record of adjustments resulting from recipients' claims for losses, shortages, or damages to commodities.

During our visit, we noted that the AMIR program did not have formal receiving and inspection documents for locally procured items.

*AMIR program management has adopted a formal form for documenting the receiving and inspection of all commodities.

Program management should maintain adequate supporting documentation to provide evidence of inspection and receipt of USAID funded commodities.

Corrective Action Taken:

AMIR Program has adopted and put to use a formal form for documenting the receiving and inspection of all USAID funded commodities.

Conclusion:

This recommendation is considered **closed** based on the above action.