



## OFFICE OF INSPECTOR GENERAL

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# USAID/WEST BANK AND GAZA'S FINANCIAL REPORTING SHOULD BE CLEARER ON USE AND RESULTS OF FOREIGN ASSISTANCE SPENDING

AUDIT REPORT NO. 8-294-17-001-P  
NOVEMBER 18, 2016

FRANKFURT, GERMANY



*Office of Inspector General*

November 18, 2016

**MEMORANDUM**

**TO:** USAID/West Bank and Gaza Acting Mission Director, Jonathan Kamin  
USAID/Chief Financial Officer, Reginald W. Mitchell  
USAID/Office of Acquisition and Assistance Director, Roy Plucknett

**FROM:** Regional Inspector General/Frankfurt, James C. Charlifue /s/

**SUBJECT:** USAID/West Bank and Gaza's Financial Reporting Should Be Clearer on Use and Results of Foreign Assistance Spending (8-294-17-001-P)

This memorandum transmits our final report on the subject audit.

The report contains two recommendations to help the mission and the Agency address issues identified in the audit.

In commenting on the draft report, your offices agreed with both recommendations. Having evaluated the comments, we acknowledge a management decision and final action on recommendation 2. We cannot, however, acknowledge a management decision on recommendation 1 because it lacks a target completion date. Moreover, we disagree with the decision on recommendation 1. Please provide a written response within 30 days indicating the target date for corrective action.

Thank you for the cooperation and assistance extended to us during this audit.

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# SUMMARY OF RESULTS

Tracking U.S. foreign assistance is complicated because it involves many agencies, programs, and types of funding. In 2006, the State Department developed a framework for all U.S. Government agencies to use in plans and reports on foreign assistance. The Government uses this framework to summarize and report financial information and results to the public, through channels such as the Foreign Assistance Web site ([foreignassistance.gov](http://foreignassistance.gov)) and USAID’s Dollars to Results Web site ([results.usaid.gov](http://results.usaid.gov)).

From its inception in 2006, the State Department has continued to refine the standard program structure. During fiscal years 2012, 2013, and 2014, the foreign assistance framework had six objectives, as shown in table 1.<sup>1</sup>

**Table 1. Foreign Assistance Standardized Program Structure and Definitions**

Number	Objective
1	Peace and Security
2	Governing Justly and Democratically
3	Investing in People
4	Economic Growth
5	Humanitarian Assistance
6	Program Development and Program Administrative Costs

Source: U.S. Department of State’s Office of U.S. Foreign Assistance Resources, “Standardized Foreign Assistance Structure and Definitions,” March 18, 2013.

Under each objective are program areas, and within those are program elements. For example, the Investing in People objective includes education as a program area, and its elements are basic education and higher education.

Every year USAID missions submit plans with budgets for development projects they intend to implement during the upcoming fiscal year, grouped under the framework objectives. Further, missions report their past and anticipated performance results on objectives, program areas, and elements in a performance plan and report (PPR) to Congress. Table 2 lists the budget information from the 2012, 2013, and 2014 operational plans and other documents provided by the USAID/West Bank and Gaza mission.

<sup>1</sup> On April 19, 2016, the State Department reorganized this structure into seven objectives—after our audit fieldwork ended.

**Table 2. USAID/West Bank and Gaza’s Budgets for Fiscal Years 2012, 2013, and 2014, by Objective, Program Area, and Program Element**  
(thousands)

<b>Objective*</b>			
Program Area	2012	2013	2014
Program Element			
<b>2. Governing Justly and Democratically</b>	<b>\$31,180</b>	-	<b>\$15,200</b>
2.1 Rule of Law and Human Rights	8,030	-	4,200
2.2 Good Governance	16,300	-	10,200
2.4 Civil Society	6,850	-	800
<b>3. Investing in People</b>	<b>209,520</b>	<b>\$366,727</b>	<b>276,300</b>
3.1 Health	130,450	1,929	47,000
3.1.5 Other Public Health Threats	18,500	-	7,000
3.1.6 Maternal and Child Health	1,750	-	-
3.1.8 Water Supply and Sanitation	110,200	1,929	40,000
3.2 Education	20,900	675	14,000
3.2.1 Basic Education	12,850	675	14,000
3.2.2 Higher Education	8,050	-	-
3.3 Social and Economic Services and Protection for Vulnerable Populations	58,170	364,123	215,300
3.3.2 Social Services	14,980	-	5,000
3.3.3 Social Assistance	43,190	364,123	210,300
<b>4. Economic Growth</b>	<b>123,250</b>	-	<b>55,700</b>
4.1 Macroeconomic Foundation for Growth	4,450	-	-
4.2 Trade and Investment	7,450	-	3,950
4.3 Financial Sector	200	-	-
4.4 Infrastructure	87,250	-	33,450
4.5 Agriculture	5,000	-	-
4.6 Private Sector Competitiveness	16,900	-	18,300
4.7 Economic Opportunity	2,000	-	-
<b>5. Humanitarian Assistance</b>	<b>31,749</b>	-	<b>22,800</b>
5.1 Protection, Assistance, and Solutions	31,749	-	22,800
<b>Total</b>	<b>395,699</b>	<b>366,727</b>	<b>370,000</b>

Source: USAID/West Bank and Gaza Financial Management Office, March 12, 2015.

\* The mission did not receive funding under objective 1—Peace and Security—in fiscal years 2012, 2013, or 2014.

Recent audits by the Office of Inspector General (OIG) of Middle East missions’ programs have found that USAID coded disbursements with incorrect objectives. We therefore conducted this audit to determine if USAID/West Bank and Gaza was accurately and consistently reporting financial information on its foreign assistance activities. In particular, OIG looked at whether reporting made clear which funds went to which activities and the impact of the mission’s spending.

We found mixed results in financial information reported for the four objectives included in table 2. For the budget, the mission's reporting was accurate. Its operational plans and information reported to Congress during fiscal years 2012, 2013, and 2014 showed it had obligated all budgeted foreign assistance funds or was on track to do so, and the budgeted funds accurately reflected information reported to Congress in the PPR.

For obligations and disbursements, however, reporting was not always accurate or clear. The audit disclosed the following problems:

- Reporting obscured which funds went to which activities (page 4). For projects that received two or more categories of funding, disbursements were not always coded to indicate which funds they should draw on. In those cases, the mission made payments using whatever funds would expire soonest, in a first-in, first-out method.
- Reporting did not always link results to spending (page 6). Performance information for 9 of 31 projects active during fiscal years 2012 to 2014 did not align with funding information. The mission either (1) omitted performance results from the 2012, 2013, or 2014 PPR for each objective that received funding or (2) included results for objectives that did not receive funding.

To improve reporting procedures, we make the following recommendations:

1. We recommend that the director of USAID's Office of Acquisition and Assistance and USAID's chief financial officer evaluate the current practice of recording disbursements disaggregated by foreign assistance objective and the associated impact on external reporting and present a memo to the Assistant Administrator for USAID's Bureau for Management summarizing issues for consideration (page 5).
2. We recommend that the USAID/West Bank and Gaza mission use OPS Master, as outlined in Mission Order 201-1, to verify that each project's financial information aligns with performance indicators (page 7).

Detailed findings appear in the following section, and appendix I contains our scope and methodology. Management comments are included in their entirety in appendix II; our evaluation of them begins on page 8.

# AUDIT FINDINGS

## Mission Reporting Obscured Which Funds Went to Which Activities

The U.S. Government requires Federal agencies to establish an effective funds control system to prevent overspending and to ensure compliance with various laws enacted to control and guide the formulation and implementation of Federal fiscal policy.<sup>2</sup> Furthermore, the Government Accountability Office's "Standards for Internal Control in the Federal Government" cites the accurate recording of transactions as an important control activity.<sup>3</sup>

Missions around the world use USAID's financial management system to record and track transactions. Mission staff assign a code to each obligation and disbursement, indicating the foreign assistance objective it falls under.

For projects focused on a single foreign assistance objective, West Bank and Gaza mission staff accurately recorded disbursements by the appropriate objective, program area, and (if relevant) program element. Coding financial information provided by the contractor or implementing partner was straightforward.

However, for projects that received funding under two or more foreign assistance objectives or areas, mission staff often did not have enough information to allocate disbursements accurately. Rather than allocating disbursements according to the activities performed, the mission disbursed funding from the oldest obligated funds first. Table 3 quantifies the use of this method for the 31 projects we reviewed.

**Table 3. How USAID/West Bank and Gaza Allocated Disbursements**

Project Focus	Projects Reviewed	Disbursements (thousands)	Allocation Method
Single Objective	20	\$288.1	Direct allocation to objective
Multiple Objectives	11	246.6	Allocation to oldest funds obligated regardless of activities performed
<b>Total</b>	<b>31</b>	<b>534.7</b>	

Source: USAID/West Bank and Gaza Financial Management Office, March 31, 2015.

Disbursements were allocated this way for several reasons. According to mission staff, implementers are not always aware which foreign assistance objective is associated with their project's funding and, in most cases, are not required to report disbursements by funding objectives and areas.

Furthermore, Agency guidance requires this first-in, first-out practice:<sup>4</sup>

<sup>2</sup> Automated Directives System 634, "Administrative Control of Funds."

<sup>3</sup> Principle 10.03, "Design of Appropriate Types of Control Activities," GAO-14-704G, September 2014.

<sup>4</sup> Automated Directives System 630, "Payables Management."

When USAID funds a contract, grant, cooperative agreement, or other obligating document by more than one fund citation and the contractor or recipient is not required to identify which fund citation(s) to charge each claim, and, absent any information the approving officer may have regarding the fund citation to be charged, the paying office must liquidate the fund citations using the oldest with an undisbursed balance first, then the second oldest, and so forth until the obligation is fully disbursed.

As our previous audits have demonstrated, this practice can create discrepancies between the intended use of funding and the work performed by the USAID implementing partner. Table 4 lists examples of these audits.

**Table 4. OIG Audits Performed in the Middle East With Similar Findings**

<b>USAID Mission</b>	<b>Issue Date</b>	<b>OIG Report Title and Number</b>	<b>Relevant Report Finding</b>
West Bank and Gaza	6/12/2014	Audit of USAID/West Bank and Gaza Education Programs Implemented by America-Mideast Educational and Training Services Inc. (6-294-14-009-P)	Program Used Higher Education Funds for Activities That Benefited Basic Education
Iraq	2/12/2014	Audit of USAID/Iraq's Broadening Participation through Civil Society Project (6-267-14-006-P)	USAID's Financial System Did Not Report Spending on Congressional Directive Correctly
Jordan	12/11/2013	Audit of USAID/Jordan's Fiscal Reform Project II (6-278-14-003-P)	Mission Did Not Manage Trade and Investment Funds Effectively
Yemen	10/7/2013	Audit of USAID/Yemen's Community Livelihoods Project (6-279-14-001-P)	Mission's Funds Control System Was Not Precise

When we presented these results to the mission and Agency officials, we learned that transmitting additional information on disbursements is likely beyond the capacity of the system currently used by the Agency in Washington, DC, to process payments. Further, requiring implementers to provide additional financial information would pose regulatory challenges, given Federal regulations that limit data collection. Agency officials further noted that, from fiscal years 2011 to 2015, 92 percent of USAID's awards supported a single objective, meaning that changes to the current control structure would affect only 8 percent of the Agency's awards. As a result, we concluded that changes to Agency processes related to recording disbursements are not feasible at this time and decided to make the following recommendation to the director of USAID's Office of Acquisition and Assistance and USAID's chief financial officer.

**Recommendation 1.** *We recommend that the director of USAID's Office of Acquisition and Assistance and USAID's chief financial officer evaluate the current practice of recording disbursements disaggregated by foreign assistance objective and the associated impact on external reporting and present a memo to the Assistant Administrator for USAID's Bureau for Management summarizing issues for consideration.*



## Mission Reporting for Some Projects Did Not Link Results to Spending

USAID/West Bank and Gaza uses the Foreign Assistance Standardized Program Structure and Definitions for both financial and performance reporting. To collect both kinds of data, the mission developed a geographic management information system (GeoMIS) into which implementers enter monthly results. The mission relies on this system to monitor activities and develop its annual PPR, presenting project indicator results by standardized objective, program area, and program element.

However, a review of GeoMIS information for 31 projects and the 2012, 2013, and 2014 PPRs showed problems with 9 projects. Specifically, these projects had missing results, extra results, or inaccurate program areas, as described below.

**Missing Results.** For eight projects, \$26.8 million had been obligated and \$21.2 million disbursed without any corresponding results in the PPR. For example, table 5 shows a project that received funding for two objectives but reported results for only one. This instance represents a missed opportunity for the mission to publicize the results of all its efforts in the West Bank and Gaza.

**Table 5. Example of Indicator Results Not Included in the PPR**

Project	Objective	Obligated	Disbursed	Results Included?
Improving Eye Care Services for Palestinians	Investing in People	\$1,677,572	\$502,836	Yes
	Humanitarian Assistance	500,000	500,000	No
<b>Total</b>		<b>2,177,572</b>	<b>1,002,836</b>	

Source: USAID/West Bank and Gaza Financial Management Office, March 31, 2015.

**Extra Results.** For five of the nine projects, the mission reported results for an indicator that, while similar, did not directly correlate to the objectives and program areas for which funds were obligated. We noted 10 instances of this type of misalignment. For example, table 6 shows a project that reported on results under four objectives in the PPR, but received funding under just two. This misalignment of funding constitutes a weakness in internal controls at the mission.

**Table 6. Results Included in the 2014 PPR Without Corresponding Foreign Assistance Funding**

Project	Objective	Obligated	Disbursed	Results Included?
Local Government and Infrastructure	Governing Justly and Democratically	\$12,500,000	\$10,000,000	Yes
	Investing in People	75,360,000	48,880,925	Yes
	Economic Growth	-	-	Yes
	Humanitarian Assistance	-	-	Yes
<b>Total</b>		<b>87,860,000</b>	<b>58,880,925</b>	

Source: USAID/West Bank and Gaza Financial Management Office, March 31, 2015.

**Inaccurate Program Areas.** For seven project-specific obligations, totaling \$251.7 million, the mission was not using the most appropriate program area or objective code. For example, the mission obligated \$1.5 million to improve food security through increased agricultural production. However, the mission coded the obligation to a program area focused on supporting agricultural policies, laws and regulations, and institutions.

The primary reason for the miscoded obligations is lack of a tool to reconcile information before and during project implementation. On June 17, 2014, the mission adopted the Standardized Budget Mission Order 201-1, which mandates use of a tool called OPS Master for integrated financial planning. It centralizes and reconciles the multiple ad hoc records and spreadsheets generated by various offices and is designed to increase transparency, accountability, and efficiency. However, the acting director of the mission's program office noted the mission has not yet implemented OPS Master because of limited staff available to support it.

As these examples illustrate, without accurately connecting reported results to approved funding objectives, the mission's foreign assistance reporting may mischaracterize work performed under some projects and omit the results of others. To improve the mission's internal controls over financial information and reporting, we make the following recommendation.

***Recommendation 2.*** *We recommend that USAID West Bank and Gaza use OPS Master, as outlined in Mission Order 201-1, to verify that each project's financial information aligns with its performance indicators.*

# EVALUATION OF MANAGEMENT COMMENTS

In responding to the draft report, USAID's chief financial officer and the director of the Office of Acquisition and Assistance agreed with recommendation 1, proposing a slight revision to the text, and the USAID/West Bank and Gaza mission agreed with recommendation 2. We acknowledge the management decision and final action on recommendation 2 but do not acknowledge—and disagree with—the decision on recommendation 1.

**Recommendation 1.** In response to this recommendation, USAID's chief financial officer and the director of the Office of Acquisition and Assistance agreed to evaluate the current practice of recording disbursements disaggregated by foreign assistance objective and the associated impact on external reporting. They said their evaluation would include additional details for some programs and explanations for why it may not be feasible to segregate costs for others. Additionally, they suggested we rephrase the recommendation, replacing the memo to the Assistant Administrator for Management with advice to contracting officer's representatives to consider separate contracting line item numbers for acquisitions involving funding of multiple foreign assistance objectives when feasible within the scope of the award.

Since USAID gave no target date for corrective action, we cannot acknowledge the mission's management decision. Further, we disagree with it because we consider a memo to the Assistant Administrator for USAID's Bureau for Management the proper avenue to deal with the issues raised. Final action is pending receipt of the memo to the Assistant Administrator for Management.

**Recommendation 2.** USAID/West Bank and Gaza officials acknowledged the importance of aligning each project's financial information with performance indicators and described the mission's new approach to reconciliation. With the adoption of the Agency's OPS Master system in early 2016, the mission now has three tools—OPS Master, GeoMIS, and Facts INFO—to integrate financial information and performance indicators. Having reviewed the response, we acknowledge the mission's management response and final action.

# SCOPE AND METHODOLOGY

## Scope

OIG conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions in accordance with our audit objective. We believe that the evidence obtained provides that reasonable basis.

The objective of this audit was to determine if USAID/West Bank and Gaza was accurately and consistently reporting financial information on its foreign assistance activities. To answer this audit objective, we performed fieldwork at USAID/West Bank and Gaza in Tel Aviv, Israel, from March 23 to April 9, 2015. The audit focused on financial information, including budget, obligation, and disbursement data for fiscal years 2012, 2013, and 2014. In planning and performing the audit, we assessed the significant internal controls the mission used to manage budgeting, obligations, and disbursements at the mission. We also reviewed previous OIG audit reports for USAID missions in the Middle East.

During fieldwork, we reviewed how USAID/West Bank and Gaza reported information by examining congressional notifications, budgeting documents, reports from the Agency's accounting system, reports from GeoMIS, and other reports prepared by the mission. Since the State Department manages the Foreign Assistance Web site ([foreignassistance.gov](http://foreignassistance.gov)) and USAID staff in Washington, DC, manage the Dollars to Results Web site ([results.usaid.gov](http://results.usaid.gov)), we did not assess internal controls related to the preparation and publication of data on these sites. However, we did use publically available information reported on these Web sites and reconciled it to reports prepared by USAID/West Bank and Gaza.

## Methodology

To determine if USAID/West Bank and Gaza was accurately and consistently reporting financial information on its foreign assistance activities, we met with mission officials, including the controller, contracting officer, program officers, and the resident legal officer. We also spoke with technical offices and support teams about their roles in program management.

We examined three financial practices at the mission: budgeting, obligating, and disbursing funds. We also examined three forms of publication: the PPR, mission-specific information published on [foreignassistance.gov](http://foreignassistance.gov), and mission-specific information published on [results.usaid.gov](http://results.usaid.gov).

To test the mission's accurate and consistent reporting of financial information, we judgmentally selected six program areas in which the mission received funding in fiscal years 2012 to 2014 and examined 75 percent or more of the projects in each program area, resulting in a sample of 31 projects. We used this judgmental sampling methodology to ensure that large financial groupings and projects with multiple program areas or elements were included in our test work. We then tested this sample to obtain reasonable assurance that (1) the mission used funding allocated to an appropriate objective to implement the project and (2) the mission's project reports reflected the activities funded in that program area. We are not projecting the results of

this test work to the mission's portfolio of projects, as the mission does not apply the same controls for budgeting and reporting to all projects.

To answer the audit objective, we used computer-processed data maintained by the mission; however, the reliability of the data was not determined because we only focused on selected elements of the agency's financial information and reporting systems. As a result, we cannot provide projections, conclusions, or recommendations based on the accuracy of the financial data beyond what we examined and verified. Except as noted above, our work was conducted in accordance with generally accepted government auditing standards.

# MANAGEMENT COMMENTS



## USAID | WEST BANK/GAZA

FROM THE AMERICAN PEOPLE

UNCLASSIFIED  
MEMORANDUM

**Date:** June 10, 2016

**To:** Regional Inspector General, Frankfurt, James Charlifue

**From:** Mission Director, USAID West Bank and Gaza, R. David Harden /S/

**Subject:** Mission's Comments on the Draft Report of the Audit of USAID/West Bank and Gaza's Foreign Assistance Financial Information and Reporting Draft Audit Report No. 8-294-16-XXX-P dated May 9, 2016

USAID/West Bank and Gaza (USAID/WBG) wishes to thank the Regional Inspector General/Frankfurt (RIG/Frankfurt) for, and appreciates this opportunity to comment on, the draft audit report and the recommendations therein as the RIG/Frankfurt prepares to issue the final draft report.

The draft report contains two recommendations; the first is addressed to the Agency's Office of Acquisition and Assistance (OAA) and Chief Financial Officer (CFO) office, and the second is addressed to the Mission.

The Agency and the Mission thoroughly reviewed the subject draft audit report and are providing their comments below.

**Recommendation No. 1:**

*We recommend that the director of USAID's Office of Acquisition and Assistance and USAID's Chief Financial Officer evaluate the current practice of recording disbursements disaggregated by foreign assistance objective and the associated impact on external reporting and present a memo to the Assistant Administrator for USAID's Bureau for Management summarizing issues for consideration.*

Response: The Mission passed the recommendation on to M/OAA and M/CFO/Washington, who agree with the recommendation but believe it should be rephrased slightly. The following is their response to Recommendation No. 1.

“Thanks so very much for bringing this matter to our attention. Please find below the requested revision to the recommendation and rationale as cleared by M/CFO Reggie Mitchell and M/OAA Roy Plucknett. The Agency looks forward to continued collaboration in addressing this matter, and very much appreciate the efforts that were undertaken in this audit.”

M/OAA and M/CFO/Washington are proposing the following amended Recommendation No. 1:

*“We recommend that the director of USAID’s Office of Acquisition and Assistance and USAID’s Chief Financial Officer evaluate the current practice of recording disbursements disaggregated by foreign assistance objective and the associated impact on external reporting, and determine if Contracting Officer Representatives (CORs) should separate Contracting Line Items Numbers (CLINS) for Acquisitions involving funding of multiple foreign assistance objectives within the scope of the award.”*

M/OAA and M/CFO/Washington responded with the following official management comments to Recommendation No. 1:

Assistance

Federal assistance (i.e., grants and cooperative agreements) regulations prescribe specific financial reporting and invoicing policies that must be followed by all federal agencies. While USAID can incorporate a budget by foreign assistance objective into certain awards where specific activities can be tied to specific objectives and obligate funding by objective, USAID would face regulatory challenges with obtaining financial reporting from the recipient that would allow us to disburse by objective. Pursuant to 2 CFR 200.327, USAID would not be able to comply with the draft recommendation for assistance without obtaining an OMB approval that would allow the agency to require additional financial information from awardees. Financial reporting and invoicing for assistance uses the Standard Form 425, approved by OMB, which contains limited reporting elements.

Acquisition

It may be possible to incorporate a budget with two or more Contract Line Item Numbers (CLINs) that represent specific foreign assistance objectives into certain contracts where specific activities in the Statement of Work can be tied to specific foreign assistance objectives. Then, USAID could obligate funding by CLIN, require financial reporting and invoicing from the contractor by CLIN, and disburse payments by CLIN. However, not all contracts lend themselves to CLINs because the activities within the contract may be so integrated that it would not be feasible to segregate the costs against each CLIN. It is also possible that individual activities under a contract might support the achievement of multiple foreign assistance objectives. We can advise Contracting Officer

Representatives (CORs) to consider separate CLINs for Acquisitions involving funding of multiple foreign assistance objectives when feasible within the scope of an award.

Based on the above, the Agency believes and respectfully requests that RIG/Frankfurt revise the language of the recommendation as requested above and closes it upon issuance of the final report.”

**Recommendation No. 2:**

*We recommend that USAID West Bank and Gaza use OPS Master, as outlined in Mission Order 201-1, to verify that each project's financial information aligns with its performance indicators.*

Response:

The Mission agrees with this recommendation and notes that, commencing in January 2016, the Mission, working with the Agency's OPS Master Subject Matter Expert, updated and reconciled the Mission-specific OPS Master system. The Mission also agrees that it is important that each project's financial information align with its performance indicators.

However, the Mission would like to point out that OPS Master in and of itself is not a sufficient tool to align a project's financial information with its performance indicators. OPS Master is essentially a budget tool to facilitate the Mission's budget process and track obligations (ADS 201.3.9), but it is not designed to capture data on indicator performance or target achievements. Through OPS Master, the Program Office and Office of Financial Management gather financial information to inform the Mission on financial resource needs and assist in making future budget decisions.

To link financial information with performance indicators, the Mission also relies on additional tools: its internal performance monitoring, oversight, and reporting tool, the Geographic Management Information System (Geo-MIS) and the Agency's Facts INFO system. Through Geo-MIS, the Mission is able to capture, track, analyze, and report on performance indicator data and generate maps. Through Facts INFO, the Mission reports its annual performance data to Washington.

The Mission therefore uses three tools – OPS Master, Geo-MIS, and Facts INFO – to assimilate financial information and performance indicators to assist the strategic and program planning process. The Mission believes this three-pronged approach sets it at the forefront of the Agency in how to link financial information with performance indicators.

Based on the above, the Mission respectfully requests that RIG/Frankfurt closes this recommendation upon issuance of the final report.



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