



# OFFICE OF INSPECTOR GENERAL

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## WORLDWIDE AUDIT OF USAID'S DEMOCRACY AND GOVERNANCE ACTIVITIES

AUDIT REPORT NO. 9-000-09-005-P  
March 30, 2009

WASHINGTON, DC



*Office of Inspector General*

March 30, 2009

**MEMORANDUM**

**TO:** Office of Democracy and Governance Director, Dorothy Douglas Taft

**FROM:** IG/A/PA, Director Steven H. Bernstein

**SUBJECT:** Worldwide Audit of USAID's Democracy and Governance Activities  
(Report No. 9-000-09-005-P)

This memorandum transmits the final report on the subject audit. In finalizing this report, we considered your comments and have included them as appendix II.

Based on your comments, we concur that a management decision has been reached on the report's recommendation. Please coordinate final action on this recommendation with USAID's Performance and Compliance Division (M/CFO/APC).

I appreciate the cooperation and courtesy extended to my staff during this audit.

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# SUMMARY OF RESULTS

USAID has played a significant role in supporting democracy and governance programs in developing countries. This report summarizes the results of the Office of Inspector General audits conducted at seven selected missions: Angola, Democratic Republic of Congo, Haiti, Jordan, Kyrgyzstan, Lebanon, and Morocco. (See appendix III for a list of audit reports issued.) These seven missions obligated a total of approximately \$162.4 million for democracy and governance activities in fiscal year (FY) 2007. Democracy and governance activities reviewed by these audits focused primarily on elections and political processes, civil society, and governance. The activities include election planning and administration, political party development, citizen participation, anticorruption initiatives and legislative strengthening (page 2).

The objective of these audits was to determine whether USAID's democracy and governance activities achieved their intended results, and what has been the impact (page 3).

Four of the seven missions audited achieved their intended results for democracy and governance activities in FY 2007. One mission partially achieved its intended results, and two missions did not achieve their intended results. This report points out that the results achieved at five of the seven missions were particularly noteworthy and have had a positive impact. With respect to the remaining two missions audited, one achieved limited impact and the other's impact was mixed (page 4).

This report also addresses two issues. The first issue pertains to data quality assurance (i.e., reported results were not verified and a data quality assessment at one mission was not properly conducted). As a result, this audit report recommends that the Office of Democracy and Governance issue clear and explicit guidance to all missions with democracy and governance activities to ensure that data quality assessments are conducted properly and reported results are properly verified (page 10).

The second issue pertains to unliquidated obligations totaling \$827,339 identified at three missions audited. Since mission-level audit reports have already made specific recommendations to correct the identified problems, this audit does not make any recommendations related to this issue (page 12).

USAID management concurred with the report's recommendation and presented a plan of action with target dates for implementing it. Accordingly, this report recognizes that a management decision has been made.

# BACKGROUND

USAID recognizes the importance of democracy and is the main implementer of U.S. democracy and governance programs in developing countries. USAID's mission is to advance the effectiveness of global U.S. Government efforts to promote the transition to and consolidation of democratic institutions, civic values, and good governance, and to directly affect broader U.S. Government stabilization and development objectives.

Democracy and governance activities in these audits focused primarily on elections and political processes, civil society, and governance.

## **Elections and political processes**

According to the Democracy and Governance Office, a free and fair election reflecting the will of the people is one of the most important events in a democratic society. The Democracy and Governance Office assists emerging democracies with holding elections and organizing political parties, as well as expanding citizens' knowledge about electoral and political processes. The Office provides comprehensive services to strengthen the following activities:

- Election planning and administration
- Political party development and political finance
- Domestic/international monitoring
- Voter education
- Women's and marginalized groups' political participation

## **Civil society**

According to the Democracy and Governance Office, a vibrant and politically active civil society is a crucial element of all democratic systems of good governance. It is through the advocacy efforts of civil society that individuals have a voice in formulating public policy, enhancing citizen oversight of public institutions, and improving public dialog. The Democracy and Governance Office works with many civil society organizations, including media, trade unions, business associations, faith-based organizations, and educational institutions. The Office's key strategic priorities aim to increase, improve, and strengthen the following aspects of civil society:

- Citizen participation in the policy process and oversight of public institutions
- Institutional and financial viability of civil society organizations
- Free flow of information
- Democratic political culture

## **Governance**

USAID helps young democracies reform government structures and processes to make them more transparent, accountable, and participatory at all levels. The Agency's goal is to encourage new governments to see themselves as being responsible "to" rather than "for" the people. The Democracy and Governance Office focuses its good governance support on the following activities:

- Anticorruption initiatives
- Public policy development and implementation
- Decentralization/local capacity building
- Legislative strengthening
- Security sector reform

This audit covered USAID missions in Angola, Democratic Republic of Congo, Haiti Jordan, Kyrgyzstan, Lebanon, and Morocco. These seven missions obligated a total of approximately \$162.4 million for democracy and governance activities in fiscal year 2007.

## **AUDIT OBJECTIVE**

As part of the Office of Inspector General's annual audit plan for fiscal year 2008, the Performance Audits Division directed this audit to answer the following question:

- Are USAID's democracy and governance activities achieving their intended results, and what has been the impact?

Appendix I contains a discussion of the audit's scope and methodology.

# AUDIT FINDINGS

The audits judgmentally concluded that four of the seven missions audited achieved their intended results for democracy and governance activities in fiscal year (FY) 2007. One mission partially achieved its intended results, and two missions did not achieve their intended results. Specifically:

- USAID/Angola's, USAID/Jordan's, USAID/Kyrgyzstan's and USAID/Morocco's, democracy and governance activities achieved intended results.
- USAID/Lebanon's democracy and governance activities partially achieved intended results. USAID/Lebanon achieved 17 of the 27 indicators specified in the mission's operational and performance management plan. According to the mission, some targets were not achieved because of (1) the war in 2006 and its aftermath, (2) the absence of a country president and functional parliament, and (3) the political situation in the country.
- USAID/Democratic Republic of Congo's and USAID/Haiti's democracy and governance activities did not achieve intended results. USAID/Democratic Republic of Congo met or exceeded only 6 of 10 planned results. USAID/Haiti met or exceeded 8 planned results and did not meet 16 planned results of the 24 planned democracy and governance results in its FY 2007 operational and performance monitoring plan.

The audits concluded that some activities' achievements measurably resulted in an overall positive impact, the activity impact was limited at one mission, and the impact was mixed at another mission.

In addition, this audit identified opportunities to improve program management by strengthening USAID's democracy and governance activities related to (1) data quality of reported results and (2) unexpended obligations. The following section discusses some of the accomplishments at the missions audited, followed by two sections that discuss opportunities for improvement.

## **Some Programs Achieved Measureable Results**

Overall, the missions audited reported measureable achievements despite the challenging operating environments in some of these countries.

USAID/Angola had several significant projects, including the following:

- **Good governance:** The mission's program trained executive branch personnel and provided support to executive office operations. Additionally, individuals received training in management skills and fiscal management to strengthen and decentralize local government.

- Political competition and consensus-building: The mission's program trained individuals in the various aspects of political party development and provided assistance to political parties and groups in effectively articulating their platforms and policy agendas. The program also trained election observers and election officials and provided voter education to the general public.
- Civil society: The program assisted civil society organizations in strengthening their internal organizational capacity and supported advocacy campaigns of these organizations.

USAID/Democratic Republic of Congo had several significant projects, including the following:

- Elections and political processes: After intense presidential and national assembly elections in FY 2006, USAID continued to support the election process in FY 2007. The election process included presidential runoff, provincial assembly, traditional chief, gubernatorial, and senatorial elections. USAID-supported activities included voter education, political party poll-watcher training, development of provincial-level consultative groups, and development of quick reference materials to clarify election dispute procedures for increased transparency and participation.
- Local government and decentralization: In FY 2007, provincial deputies and governors were elected for the first time in 40 years. However, the newly elected local government leaders lacked the basic tools to function. USAID provided logistical support as well as training for the local governments. USAID also cosponsored a National Decentralization Forum to counter a controversial law introduced by the Minister of Interior. In addition, USAID supported Democracy Support Centers in the provinces to link civil society with the newly elected local officials.
- Civil society: USAID civil society assistance in 2007 focused on voter education for elections, civic education on post-elections institutions, awareness raising on key governance issues, and advocacy for reforms. USAID increasingly focused on networks, bringing together multiple groups for programs on civic education, human rights, and anticorruption. The centerpiece of these programs was the presence of regional democracy resource centers in Kinshasa, Lubumbashi, Mbuji-Mayi, Goma, and Kikwit, which provided information services, training, and meeting space to local political parties and civil society members.





Photograph of “Search for Common Ground” radio program production studio in Kinshasa, Democratic Republic of Congo. The studio produces programs with themes of repatriation and transition to permanent governance for rebroadcast by partner radio stations in all provinces around the country. Photo taken by OIG auditor on April 18, 2008.

USAID/Haiti had several significant projects, including the following:

- Legislative function and processes: USAID organized and funded 10 public forums outside of Port-au-Prince in which national legislators interacted with the citizens they represent. The interaction helped to build a relationship between national representatives and their constituents as representatives learned what their constituents were most concerned about. The constituents were also able to understand what the national legislators could and could not do in accordance with the constitution.
- Elections and political processes: After 2 years of an interim government, USAID/Haiti supported successful presidential and parliamentary elections in 2006 by providing election observers and funding for registration and ballot boxes. This helped USAID/Haiti meet its target of having these elected officials take office.

USAID/Jordan’s democracy and governance activities had mixed impact. For example, within the legislative strengthening program, although the mission met its targets for training national legislators and their staff members, Jordan’s parliamentary elections in November 2007 resulted in a turnover of approximately 70 percent of legislators in the House of Representatives.

In addition, the legislative strengthening program procured and installed an electronic voting system for the Parliament at a cost of \$665,000. Installation of the electronic voting system was completed in July 2007. However, the Parliament used the system only sporadically at first. The system requires parliamentarians to have their cards with them for voting, and parliamentary leadership had yet to establish precedents for the system’s use.

The Democracy and Governance Program completed the important tasks of establishing a parliamentary budget office and a legislative research office to assist with budget

oversight, research, library services, and training for parliamentary staff and members of Parliament. The program also trained elected municipal officials to define community needs, to build issues-based campaigns, and to transfer those skills to political campaigns.

In addition, media programs spread election awareness through public education and a video demonstrating the administration of an election that was shown several times a day on television in the weeks preceding the November 2007 parliamentary election. For example, under a subcontract, the Democracy and Governance Program launched the “oo3a” brand as part of a media campaign to encourage voting. Two successful products of the media campaign were (1) a rap song targeting first-time voters, played by most commercial radio stations and (2) a code of ethics adopted by 110 candidates in various regions of Jordan and also used by some candidates as a campaign tool. According to the contractor, this campaign reached more than 2 million Jordanians. According to an editorial in a Jordanian newspaper, oo3a was the most positive initiative in the 2007 elections “because of its message against vote buying and for the improvement of the elections process.”

USAID/Lebanon had several significant projects, including the following:

- Under USAID/Lebanon’s Transparency and Accountability Grants program to support civil society organizations, America-Mideast Educational and Training Services provided nearly \$4 million in grants to support 131 local recipients and civic initiatives. The program’s other accomplishments included (1) producing a book and a Web site dealing with the legal rights of Muslim women in religious courts on prenuptial agreements and (2) the Chamber of Commerce, Industry, and Agriculture of Beirut and Mount Lebanon launching the first issue of the Business Confidence Index.
- The Christian Association for the Blind received a \$24,760 grant to create a guide on human rights in Braille and distribute 800 copies to blind residents in Lebanon to help them understand their rights in society.
- SADER Publishers received a \$92,275 grant to develop, in coordination with the Ministry of Justice, a compendium of all international, multilateral, and bilateral treaties approved by the Lebanese Parliament and ratified for use by judges and courts nationwide. This will lead to stronger application of the rule of law, thereby benefiting citizens, professionals, and investors. All judges were to receive copies of the books; however, the political situation has delayed distribution and the books were being held in a warehouse.
- Under USAID/Lebanon’s municipal governance assistance program, the State University of New York provided management work processes and systems, and training to improve the quality of governance. In one case, the implementing partner developed a municipal accounting system that standardized accounting procedures and made the financial work of local government more transparent. This system also enabled municipalities to

electronically manage the business, accounting, and reporting processes related to fixed assets and inventories.

USAID/Kyrgyzstan had a limited impact in promoting democratic development, as reflected by the lack of progress in a number of widely used industry and USAID indices. The limited impact was attributed to several factors, including declining funding levels, the large number of implementing mechanisms in the mission's portfolio, and the country's difficult political environment. However, in most cases, the democracy and governance activities selected for review were found to have been successfully completed, with a number of the activities producing positive results as follows:

- **Parliament:** Under the Parliamentary Strengthening Program (designed to help Kyrgyzstan's Parliament operate in a more transparent manner), the implementing partner completed one activity, which reported on the Parliament's legal authorities to oversee the national government and provided recommendations on how the Parliament could more effectively exercise its authority to review and draft legislation.
- **Local governance:** Under the Decentralization and Local Government Program, USAID funds were used to support the Kyrgyz Government in implementing its decentralization reforms through activities designed to strengthen local governments' capacity to meet community needs and promote community participation at the local level. Among other things, these activities emphasized the development of checks and balances within local administrations and between the administrations and elected councils. One activity, for example, offered training to develop local government capacity in asset management and technical advice on topics such as how to manage and register municipal property. Thanks in part to this activity, community members began to see the benefits associated with the effective management of municipal land. According to one entrepreneur, "Today any person may lease or buy land from the mayor's office and start his or her own business—our lives have improved as a result."
- **Election reform efforts:** To help the Kyrgyz Government reform its electoral framework, USAID funds were used to publish an Ink Manual that explained the use of inking, including its costs and administration, in ensuring that votes are cast only once. Both the manual and the required inking equipment were provided to the Government for use in initiating its own inking program.

USAID/Morocco had several significant projects, including the following:

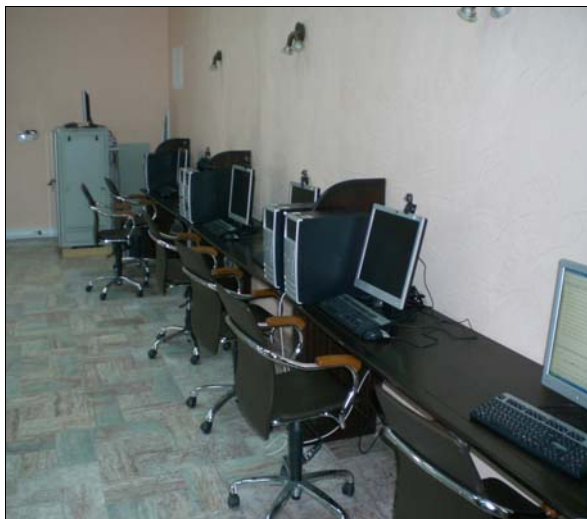
- For the first time in Morocco, three cities (Casablanca, Marrakech, and Salé) were rated by an internationally recognized credit-rating agency to improve their access to capital financing.
- In four rural communes in the province of Errachidia, USAID enabled the participation of nearly 7,000 people (more than half of whom were women or children) in determining local priorities within the framework of the

national initiative for human development. USAID also supported the creation of a human development center in one of these communes, as well as income-generating activities for women and low-income populations.



Photo of a woman processing palm dates into jam, using USAID equipment, to generate income at a facility in Errachidia, Morocco. Taken by an Office of Inspector General auditor.

- USAID established a multipurpose multimedia hall that provided about 500 members of Parliament and 200 staff with a facility to train and communicate with constituents. The facility also provided access to a parliamentary database; a bill tracking system; and other global resources for legislative research, continuing education, media, and interparliamentary dialog.



Photograph of the new multipurpose multimedia hall, in Rabat, Morocco. Taken by an Office of Inspector General auditor on October 25, 2007

## USAID Should Improve Data Quality

According to Agency policy, measuring performance effectively means that missions should ensure that quality data are collected and available to make decisions. However, six of the seven missions audited reported results that had not been verified in accordance with Agency directives. Also, a data quality assessment was not conducted at one mission, and was not properly conducted at another mission. According to the missions, the causes for these data quality weaknesses included (1) other competing priorities for the mission, (2) lack of training and weak internal control, and (3) reliance on implementing partners' reported results. Relying on unverified data elevates the risk that USAID will make inappropriate decisions based on reports that understate or overstate results.

According to Agency policy, measuring performance effectively means that missions should ensure that quality data are collected and available to make management decisions. According to Automated Directives System (ADS) 203.3.5.1, data reliability is a key dimension of data quality. Only by using reliable data collected over time can program managers evaluate program effectiveness and determine its direction and relative efficiency. Also, according to ADS 203.3.5.2, data quality assessments should be used to ensure that the operating unit is aware of the strengths and weaknesses of the data and the extent to which the data integrity can be trusted to influence management decisions.

The reported results of six of the seven missions audited had issues related to data quality.

- At USAID/Angola, sample tests identified data quality problems for four indicators. The problems included (1) results that may not have been attributable to the USAID-funded program, (2) lack of supporting documentation for results, and (3) unreconciled differences between implementing partners' records and those of service providers. The cause was a lack of training and weak internal control. Furthermore, the reliability of data was not adequately tested in two data quality assessments conducted by the mission, and a recommendation from a data quality assessment to improve the validity of reported results was not implemented.
- At USAID/Democratic Republic of Congo, results reported in the operational plan were not verified and supporting documentation was not maintained. Of the 16 indicators included in the FY 2007 operational plan, complete documentation was maintained for 6, partial documentation was maintained for 4, and no supporting documentation was maintained for the remaining 6. According to mission staff, other priorities prevented them from verifying results; hence the mission relied on partners' quarterly reports.
- At USAID/Haiti, adequate records were not always kept to support reported results. Support was lacking for 6 of the 15 results reported in

the 2007 operational plan. Proper documentation was not a high priority for partners, and cognizant technical officers did not periodically verify reported results.

- At USAID/Jordan, reported results were not accurate for three of five indicators because the numbers reported were transposed for one indicator, incorrectly entered for another, and counted for the wrong period for a third.
- At USAID/Lebanon, data quality assessments were not conducted because, according to mission officials, they did not know that they were required. The auditors concluded that the mission relied too heavily on the results reported by the implementing partners because mission officials did not conduct periodic testing and verification of the quality of the data.
- At USAID/Morocco, mission officials did not conduct periodic testing and verification of the quality of the data provided to them. The auditors' sample tests of data from implementing partners revealed errors in 6 of the 36 indicators reported. The auditors concluded that mission staff relied too heavily on the results reported by the implementing partners and the monitoring and evaluation contractor to report data and ensure data quality.

By relying on unverified data, USAID elevates the risk of making inappropriate decisions based on reports that understate or overstate results. Therefore, a mission cannot reliably determine if its program is achieving planned results, and the mission may report inaccurate information to Washington management and other decision makers.

Because six of the seven missions audited had data quality issues, there is a risk that other democracy and governance activities might also have data quality issues. Given the importance of data quality assurance, all missions with democracy and governance activities should properly conduct data quality assessments and to make verification of reported results a high priority. Therefore, this audit makes the following recommendation.

*Recommendation No. 1: We recommend that the Director of the Office of Democracy and Governance issue clear and explicit guidance to all missions with democracy and governance activities in order to ensure that (a) data quality assessments are conducted in accordance with Agency guidance and (b) reported results are verified in accordance with Agency policy.*

## Unexpended Obligated Balances Should Be Reviewed

According to Agency policy, unexpended obligated balances must be monitored. However, the auditors identified a total of \$827,339 in unliquidated obligations at three of the seven missions audited. These unliquidated obligations were attributed to systems problems, staffing constraints, and a lack of management oversight. As a result, unused democracy and governance funds were not made available for other uses.

ADS 621.3.17 states that unexpended obligated balances must be monitored to ensure that they are deobligated when no longer needed for the purposes for which they were initially obligated. A careful review of unexpended obligated balances strengthens the Agency's internal control by deleting from the accounting system balances that are no longer required for future payments. This helps to identify funds that can be reprogrammed for current requirements.

The auditors identified a total of \$827,339 in unliquidated obligations at three of the seven missions audited. Specifically:

- USAID/Angola did not review unliquidated obligations. The audit identified 20 democracy and governance award documents with unliquidated balances totaling \$452,000. USAID/Angola staff stated that the balances were not deobligated primarily because of the absence of a bilateral agreement, which complicated the deobligation process in the accounting system. Since the mission did not operate under a bilateral agreement, additional procedures were necessary to deobligate the funds. The mission also stated that staffing constraints caused by vacant staff positions contributed to the problem.
- USAID/Jordan had not liquidated obligated balances totaling \$333,339. According to mission officials, the mission did not liquidate the funds timely because of systems migration issues.
- USAID/Morocco had unliquidated obligated balances valued at approximately \$42,000 owing to a lack of staff and management oversight.

As a result, democracy and governance funds were not made available for other uses. However, since the three mission-level audit reports have already made specific recommendations to correct the problems identified, this audit does not make a recommendation related to this issue.

# EVALUATION OF MANAGEMENT COMMENTS

The Democracy and Governance Office concurred with the audit recommendation. The Office will develop the guidance in collaboration with the USAID evaluation unit to ensure that the guidance is accurate and fully addresses the audit findings. Second, the Office plans to highlight the findings of this audit report and issue the guidance in the monthly Democracy and Governance e-mail newsletter that is sent to all USAID Democracy and Governance officers. Also, the Office will post the guidance on the USAID/Democracy and Governance intranet site, an important resource for Democracy and Governance officers. Finally, the Office will deliver the guidance as part of its various training programs, which more than 100 Democracy and Governance officers attend each year.

The Democracy and Governance Office reported that implementation of the recommendation has already begun. The target date for completing the remaining actions to close the recommendation is April 2009.

Based on this plan of action and the target date, we concur that a management decision has been reached.



# SCOPE AND METHODOLOGY

## Scope

The Office of Inspector General conducted audits at seven USAID overseas missions. The audits were designed to answer the following question: Are USAID's democracy and governance activities achieving their intended results, and what has been the impact?

This report summarizes the results of audit work conducted both at USAID offices in Washington, DC, and at selected overseas missions.<sup>1</sup> The audit fieldwork was conducted from August 16, 2007, through June 24, 2008, as follows:

- Washington, DC, and USAID/Morocco: August 16 through October 31, 2007
- Haiti: January 14 through January 31, 2008
- Kyrgyzstan: February 19 through March 19, 2008
- Lebanon: February 28 through June 24, 2008
- Angola: March 4 through March 27, 2008
- Jordan: March 30 through June 24, 2008
- Democratic Republic of Congo: March 31 through April 18, 2008

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

In planning and performing the audit, we assessed the effectiveness of USAID's internal controls related to the achievement of planned results. Specifically, we obtained an understanding and evaluated controls related to the (1) annual report, (2) operational plan, (3) performance management plan, (4) missions' annual self-assessments of management controls as required by the Federal Managers' Financial Integrity Act, (5) oversight by cognizant technical officers, (6) performance measures, and (7) data quality assessments for the various USAID missions.

The audits covered the period from October 1, 2005, through September 30, 2007, but in cases where related activities extended beyond that period we considered supporting documentation from prior or subsequent periods. For the Democratic Republic of Congo, the audit covered the period from October 1, 2006, through March 31, 2008.

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<sup>1</sup> See appendix III for a list of audit reports issued during this worldwide audit.

## **Methodology**

To answer the audit objective, we reviewed relevant documentation related to democracy and governance activities, including performance management plans, operational plans, annual reports, cooperative agreements and contracts, implementing partners' quarterly and annual progress reports, and field trip reports to determine progress toward outputs. We interviewed USAID staff, implementing partners, government officials, and beneficiaries.

We judgmentally selected key outputs for each selected partner and compared those output percentages against the audit threshold criteria to determine if planned outputs were achieved. We concluded that the mission achieved its results if it met or exceeded at least 80 percent of performance indicators' targets.

# MANAGEMENT COMMENTS

March 4, 2009

Mr. Steven H. Bernstein  
Office of the Inspector General  
Performance Audits Division  
Ronald Reagan Building  
Room 8.9.30

Dear Mr. Bernstein:

Thank you for your memorandum regarding the Worldwide Audit of USAID's Democracy and Governance Activities (Report No. No. 9-000-0X-00X-P). This letter is to formally confirm receipt of the audit and notify you that the Bureau for Democracy, Conflict, and Humanitarian Assistance, Office of Democracy and Governance (DCHA/DG) agrees with the audit recommendation.

To implement the recommendation, DCHA/DG has outlined the following plan to issue clear and explicit guidance to all Missions with democracy and governance activities in order to ensure that (a) data quality assessments are conducted in accordance with Agency guidance, and (b) reported results are verified in accordance with Agency policy. First, we will develop the guidance in collaboration with the USAID evaluation unit to ensure that it is accurate and fully addresses the Office of the Inspector General's (IG) findings. Second, we will highlight the findings of IG's report and issue the guidance in the monthly DG email newsletter that is sent to all USAID DG officers, both in the field and in DC. Third, we will post the guidance on the USAID/DG intranet site, an important resource for DG officers. Finally, DCHA/DG will deliver the guidance as part of various training programs we conduct that are attended by more than 100 DG officers each year.

The timeline for implementing the recommendation has already begun. A draft of the clear and explicit guidance has been shared with the USAID evaluation unit and will be finalized by the end of March. The guidance will be issued via the DG email newsletter and posted on the DG website no later than April 2009. The guidance will be incorporated into various DG training courses as early as April 2009 and delivered multiple

times throughout 2009 and beyond. With this plan, we hope you can successfully close the audit by the end of the calendar year.

Please let me know if you have any questions about our plan for implementing the audit recommendation, or if any other additional actions are needed. Again, we thank you for the opportunity to have discussed the audit findings, and appreciate the fact that we will be able to issue guidance that should lead to improved performance management of USAID's DG programs.

Sincerely,

Dorothy Douglas Taft  
Director  
Office of Democracy and Governance  
Bureau for Democracy, Conflict, and  
Humanitarian Assistance

Enclosure:

Draft Report on Audit of USAID's Democracy and Governance  
Activities

## Audit Reports Issued

The following reports were issued as part of this democracy and governance audit. The individual reports are available on the USAID/OIG Web site at [http://www.usaid.gov/oig/public/aud\\_usaid.htm](http://www.usaid.gov/oig/public/aud_usaid.htm).

Report No. 9-000-08-006-P, *Audit of USAID/Morocco's Democracy and Governance Activities*, March 28, 2008

Report No. 1-521-08-004-P, *Audit of USAID/Haiti's Democracy and Governance Activities*, April 25, 2008

Report No. 8-116-08-002-P, *Audit of USAID/Kyrgyzstan's Democracy and Governance Activities*, June 12, 2008

Report No. 4-654-08-006-P, *Audit of USAID/Angola's Democracy and Governance Activities*, September 30, 2008

Report No. 6-278-09-001-P, *Audit of USAID/Jordan's Democracy and Governance Activities*, October 28, 2008

Report No. 6-268-09-002-P, *Audit of USAID/Lebanon's Democracy and Governance Activities*, November 9, 2008

Report No. 7-660-09-001-P, *Audit of USAID/Democratic Republic of Congo's Democracy and Governance Activities*, November 13, 2008

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