



USAID
FROM THE AMERICAN PEOPLE

OFFICE OF INSPECTOR GENERAL

AUDIT OF USAID/SUDAN'S EDUCATION ACTIVITIES

AUDIT REPORT NO. 4-650-09-002-P
January 21, 2009

PRETORIA, SOUTH AFRICA



USAID
FROM THE AMERICAN PEOPLE

Office of Inspector General

January 21, 2009

MEMORANDUM

TO: USAID/Sudan, Mission Director, Patrick C. Fleuret

FROM: Regional Inspector General/Pretoria, Nathan S. Lokos /s/

SUBJECT: Audit of USAID/Sudan's Education Activities
(Report No. 4-650-09-002-P)

This memorandum transmits our final report on the subject audit. In finalizing our report, we considered your comments on our draft report and have included your response in its entirety as appendix II.

The report includes six recommendations that USAID/Sudan: (1) provide training to properly record and report on program results and maintain source documentation; (2) establish procedures to ensure that reported results from implementing partners meet data quality standards; (3) establish procedures requiring final review and approval from senior management for performance management plans; (4) strengthen procedures to review data validity and reliability in all of its data quality assessments; (5) establish procedures that require the regular confirmation of data validity and reliability, as well as adequate reporting systems, for results during site visits; and (6) establish procedures requiring that site visit reports reflect the confirmation of data validity and reliability.

In your response to the draft report, you provided corrective action plans addressing all six recommendations. Therefore, we consider that management decisions have been reached on these recommendations. You also provided evidence that the corrective action had been completed on recommendation no. 3. We, therefore, consider that final action has been taken for this recommendation with the publication of this report. Please provide the Office of Audit, Performance, and Compliance Division (M/CFO/APC) with the necessary documentation to achieve final action on recommendation nos. 1, 2, 4, 5, and 6.

I want to express my sincere appreciation for the cooperation and courtesy extended to my staff during the audit.

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SUMMARY OF RESULTS

Sudan is the highest priority in sub-Saharan Africa for U.S. foreign assistance and one of the U.S. Government's highest foreign policy imperatives overall. Sudan's 2005 Comprehensive Peace Agreement attempts to address historic regional disparities between isolated and chronically underdeveloped regions and the capital Khartoum. USAID/Sudan's primary goal is to nurture the achievement of peace through the successful implementation of the peace agreement. The education portfolio contributes to this goal (page 2).

This audit, performed at USAID/Sudan by the Regional Inspector General/Pretoria, is part of the fiscal year (FY) 2008 annual audit plan of the Office of Inspector General. The audit was conducted to determine whether selected USAID/Sudan education activities were achieving planned results and what the impact has been (page 2).

Two of USAID/Sudan's education activities¹ have achieved their intended results, as summarized in appendix III. The audit team audited eight of the mission's performance indicators for education and determined that six did not have valid and reliable data for FY 2007, and therefore the audit team was unable to provide a conclusion for these. However, the remaining two indicators did achieve their intended results (page 3).

USAID/Sudan's education program has had a positive impact at the activity level. Some examples include the following:

- Administrators and officials were trained.
- Primary and secondary students were enrolled in USAID-supported schools.
- Adults were enrolled in USAID-supported programs.
- Teachers and educators were trained.
- Textbooks and other materials were provided by USAID assistance.
- Laws, policies, regulations, or guidelines were developed or modified (page 3).

Although progress has been made in FY 2007, this report includes six recommendations to strengthen USAID/Sudan's education program. Recommended actions are summarized as follows: (1) provide training to properly record and report on program results and maintain source documentation; (2) establish procedures to ensure that reported results from implementing partners meet data quality standards; (3) establish procedures requiring final review and approval from senior management for performance management plans; (4) strengthen procedures to review data validity and reliability in all of its data quality assessments; (5) establish procedures that require the regular confirmation of data validity and reliability, as well as adequate reporting systems for results, during site visits; and (6) establish procedures requiring that site visit reports reflect the confirmation of data validity and reliability (pages 6 to 9).

Management's comments are included in their entirety in appendix II.

¹ Each of the mission's education activities had a separate performance indicator.

BACKGROUND

Sudan is the highest priority in sub-Saharan Africa for U.S. foreign assistance and one of the U.S. Government's highest foreign policy imperatives overall. In fiscal year (FY) 2007, Sudan remained a "rebuilding" country: It is gradually emerging from a protracted civil war between its north and south, with ongoing conflicts in the east and in the Darfur region in the west. Historic regional disparities between these isolated and chronically underdeveloped regions and the capital, Khartoum, continue to foment tensions. The 2005 Comprehensive Peace Agreement, establishing a 6-year roadmap for the democratic transformation of Sudan, attempts to address some of these issues.

The Sudan mission's primary goal under its Fragile States Strategy is to nurture the achievement of a just and lasting peace through the successful implementation of Sudan's Comprehensive Peace Agreement. The strategy has two strategic objectives: to avert and resolve conflict and to promote stability, recovery, and democratic reform in southern Sudan. The education portfolio contributes to both objectives through program activities that bolster confidence in the peace agreement and in the new Government of Southern Sudan among its constituents.

Activities in the education portfolio support the foundations for a viable education system in Southern Sudan and the "Three Areas" south of Khartoum by working to strengthen the Ministry of Education and by improving education service delivery through policy formulation, quality education programs delivered via radio, support for girls' education, and community mobilization and strengthening of health and education activities in the Three Areas. These efforts strengthen the government's education institutions and their capacities to provide quality basic education services. The education programs operate throughout Southern Sudan and Three Areas to address the high demand for education services from a variety of Sudanese populations. The radio-based program provides high-quality education programs both for children in primary schools and for youth and adults who have not had access to basic education services. The gender equity through education program builds upon a successful USAID program that provided scholarships for girls to attend secondary school. Technical assistance to the Ministry of Education and state ministries is both strengthening institutional capacity and developing sound education policies, particularly in the area of teacher education.

In FY 2007, USAID/Sudan reported total planned funding of \$17.7 million for the education program, awarded to four major implementing partners.

AUDIT OBJECTIVE

The Office of Inspector General conducted this audit as part of its FY 2008 audit plan to answer the following question:

- Did USAID/Sudan's education activities achieve selected planned results, and what has been the impact?

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

AUDIT FINDINGS

The audit determined that USAID/Sudan's education activities achieved two of eight intended results in fiscal year (FY) 2007.² For the remaining six intended results, the audit team determined that valid and reliable FY 2007 performance reporting was not available for the related performance indicators. As a result, the audit team was unable to provide a conclusion concerning those six intended results.

Nevertheless, in implementing its various activities, USAID/Sudan's education program has had a positive impact on Sudan's educational system. Some examples include the following:

- Administrators and officials were trained.
- Primary and secondary students were enrolled in USAID-supported schools or equivalent non-school-based settings.
- Adults were enrolled in USAID-supported programs.
- Teachers and educators were trained with USAID assistance.
- Textbooks and other teaching and learning materials were provided by USAID assistance.
- Parent-teacher associations or similar school governance structures were supported by USAID.
- Laws, policies, regulations, or guidelines were developed or modified to improve equitable access to or the quality of education services.

Despite the fact that USAID/Sudan's education program achieved two of its targets and made progress in other activities, the mission can strengthen its program in several areas. These areas include (1) reported results that were not always valid and reliable, (2) a performance management plan (PMP) that was not approved by management, (3) data quality assessments that were not thoroughly completed, and (4) site visits that were not thoroughly conducted. These issues are discussed below.

Reported Results Were Not Always Valid and Reliable

Summary: Contrary to USAID guidance, reported results for six indicators were not always valid and reliable. The principal cause was the lack of adequate recordkeeping and reporting systems, which resulted from a lack of training, as well as weak internal control over monitoring and evaluating. Consequently, USAID/Sudan did not have reasonable assurance that intended results were being achieved, which could negatively affect performance-based decisions.

USAID's results-oriented management approach relies on its managers considering performance information when making decisions. Sound decisions require accurate,

² As detailed in appendix II, this audit examined only 8 of the 11 performance indicators for USAID/Sudan's education activities.

current, and reliable information, and the benefits of USAID's results-oriented approach depend substantially on the quality of the performance information available.³

A key element in an indicator's reliability is that the indicator actually reflects what it purports to measure. This element is recognized by both USAID's Automated Directives System (ADS) and the *Guidelines for Indicator and Data Quality*. ADS 203.3.4.2 states that indicators selected for inclusion in the PMP should measure changes that are clearly and reasonably attributable, at least in part, to USAID. The guidelines state that one of the critical requirements for an indicator is the degree to which the indicator and the related data accurately reflect the process it is being used to measure. The guidelines further state that validity refers to data that clearly and directly measure the result they are intended to measure; reliability refers to data that have a stable or consistent measuring process; and timeliness refers to data that are sufficiently up to date to be useful in decisionmaking. Finally, it is also important that performance information be documented. The Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government* states that all transactions and significant events need to be clearly documented and that the documentation should be readily available.

Six of USAID/Sudan's education indicators had data quality problems, which raised questions concerning the validity and reliability of the respective reported results in the mission's FY 2007 performance narrative. These problems included (1) the lack of supporting documentation for results at implementing partners as well as service providers and (2) unreconciled differences between the records of implementing partners and those of service providers. The following four implementing partners reported results that were included in these six indicators:

Educational Development Center (EDC) – The reported FY 2007 education results received from EDC for four indicators were not supported, and therefore the validity and reliability of the results could not be determined. For PMP indicator nos. 2, 4, 5, and 9,⁴ the implementing partner did not maintain adequate documentation to support the reported results. The available records did not reconcile with the reported results from providers at various locations in which the activities were conducted. The partner's records also did not reconcile with those of the service providers sampled for indicator nos. 2 and 4. At the service provider level, the schools' records were not always complete, and reporting systems were not consistent.

Creative Associates International, Inc. (CAII) – The reported FY 2007 education results received from CAII for three indicators were not supported, and therefore the validity and reliability of the results could not be determined. For PMP indicator nos. 2, 5, and 6, the implementing partner did not have any available records to support the reported results. The partner stated that, owing to civil unrest, the location at which the records were maintained was damaged and the records were lost. There were no duplicate records.

Academy for Educational Development (AED) – The reported FY 2007 education results received from AED for one indicator were not entirely supported, and therefore

³ USAID's *Guidelines for Indicator and Data Quality* (TIPS No. 12).

⁴ Indicator numbering follows the sequence presented in the USAID/Sudan Education PMP section 2.1. Appendix III presents a list of indicators.

the validity and reliability of the results could not be determined. For operational plan indicator no. 5, the implementing partner did not have adequate available records to support all of the reported results. The partner did have adequate support for the first two phases of the three-phase teacher training, but phase three, the largest of the three components, was not adequately documented and supported.

CARE – The reported FY 2007 education results received from CARE for one indicator were not supported, and therefore the validity and reliability of the results could not be determined. For PMP indicator no. 3, the implementing partner did not have adequate available records to support the reported results. The partner's records also did not reconcile with those of the service providers that were sampled for this indicator. At the service provider level, the schools' records were not always complete, and reporting systems were not consistent.



Photograph of USAID staff observing USAID-sponsored radio-based instruction in Rumbek, Sudan, February 2008. (Photograph taken by USAID implementing partner.)

The data problems described above occurred because of a lack of training for the service providers and the implementing partners. A contributory cause was a weak system of internal control associated with data quality assessments and site visits, which are discussed later in this report. The service providers, which consisted of several types of local organizations, were not always aware of recordkeeping and reporting systems requirements. In addition to a lack of source documents, service providers used a variety of reporting mechanisms, which included the telephones, fax machine, and e-mail. With these inadequate records and inconsistent and undocumented reporting systems, internal control for results reporting was not sufficiently reliable to ensure that reported service provider results were (1) valid, (2) attributable to the mission's program, (3) accurate and supported, and (4) accurately summarized prior to being reported to the mission.

Without accurately reported results, USAID/Sudan did not have reasonable assurance that data quality met validity, reliability, and timeliness standards,⁵ the lack of which could negatively affect performance-based decisionmaking. For these reasons, this audit makes the following recommendations to strengthen the results reporting system under the mission's education program:

Recommendation No. 1: We recommend that USAID/Sudan develop and implement a plan, with milestones, to provide training to all implementing partners and service providers on how to (a) properly record and report on program results, (b) maintain source documents, and (c) avoid mathematical errors.

Recommendation No. 2: We recommend that USAID/Sudan establish procedures to ensure that reported results from implementing partners meet validity, reliability and timeliness standards.

Performance Management Plan Not Approved by Management

Summary: Contrary to applicable guidance, the performance management plan for the FY 2007 education program was not approved by senior management. This occurred because the mission did not have procedures requiring a final review and approval of the plan. Therefore, management lost an important opportunity for review and possible revision. Without an updated and approved plan, USAID/Sudan did not have adequate assurance that it was maintaining the elements that are essential to the operation of a credible and useful performance-based management system.

USAID's ADS emphasizes that operating units must prepare a performance management plan for each strategic objective.⁶ PMP information should enable comparable performance data to be collected over time, even in the event of staff turnover, and should clearly articulate expectations in terms of scheduling and responsibility. Specifically, PMPs should provide a detailed definition of the performance indicators that will be tracked; specify the source, method of collection, and schedule of collection for all required data; and assign responsibility for collection to a specific office, team or individual.⁷ In addition, the GAO's *Standards for Internal Control in the Federal Government* states that control activities are an integral part of achieving effective results and that such activities include approvals and authorizations.

Despite the importance of approvals and authorizations, the PMP for the FY 2007 education program was not approved by USAID/Sudan management. Mission procedures simply called for distribution of the final version of the plan without management review and approval, which could have identified necessary updates. For

⁵ USAID's *Guidelines for Indicator and Data Quality* (TIPS No. 12) provides data quality standards. Validity refers to data that clearly and directly measure the result they are intended to measure. Reliability refers to data that have a stable or consistent measuring process. Timeliness refers to data that are sufficiently up to date to be useful in decisionmaking.

⁶ ADS 203.3.3.

⁷ ADS 203.3.3.1.

example, the targets for three indicators (nos. 2, 5, and 8) were not updated to be consistent with the operational plan, and an additional indicator, "Number of Evaluations," was added to the operational plan for FY 2008 but was not included in the PMP. In the absence of senior management review and approval, the mission lost an important opportunity for review and necessary revision.

Without an updated and approved PMP, USAID/Sudan has had a less effective critical tool for planning, managing, and documenting data collection as required by the ADS. Complete and approved PMPs contribute to the effectiveness of the performance management system by ensuring that comparable data will be collected on a regular and timely basis. Without such a plan, the mission did not have adequate assurance that it was maintaining the elements that are essential to the operation of a credible and useful performance-based management system. To address this situation, this audit makes the following recommendation:

Recommendation No. 3: We recommend that USAID/Sudan (a) establish procedures requiring senior mission management review and approval of final performance management plans and (b) review and approve the performance management plan for the education program.

Data Quality Assessments Were Not Thoroughly Completed

Summary: Contrary to USAID guidance, data quality assessments for the education program were not always thoroughly completed in FY 2007. This problem arose as a result of weak internal control and reported staffing constraints. Without complete data quality assessments, data quality problems resulted, and USAID/Sudan did not have reasonable assurance that data quality for its indicators met validity, timeliness, and reliability standards, the lack of which could negatively affect performance-based management decisions.

ADS 203.3.5.2 states that the purpose of data quality assessments is to ensure that operating units are aware of (1) the strengths and weaknesses of the data as determined by applying applicable quality standards and (2) the extent to which data integrity can be trusted to influence management decisions. ADS 203.3.5.2 also states that data reported to USAID/Washington for Government Performance and Results Act reporting purposes or for reporting externally on USAID performance must have had a data quality assessment within the 3 years before submission.

Although USAID/Sudan had been completing data quality assessments for its education indicators, the validity and reliability of the data were not adequately tested in those assessments. The mission's data quality assessments did not include an analysis of data validity and reliability for six indicators. As a result, data validity and reliability problems were not identified before the mission reported results for these six indicators.

The mission indicated that this situation arose from the fact that the program was new for FY 2007. It also noted that staffing constraints contributed to the incomplete data quality assessments. According to mission officials, one consequence of having a

limited staff with responsibility for a large portfolio was that the mission was unable to comply with all ADS requirements.

Without adequate data validity and reliability testing, the mission did not have reasonable assurance that data used for performance-based decisionmaking and reporting were valid and reliable. Procedures for addressing data integrity problems identified in data quality assessments could easily have corrected the data validity and reliability problems for the respective indicators identified in this report. To address the need to thoroughly complete data quality assessments for the education program, this audit makes the following recommendation:

Recommendation No. 4: We recommend that USAID/Sudan strengthen its procedures to ensure that all of its data quality assessments include a thorough review of data validity and reliability.

Site Visits Were Not Thoroughly Conducted

Summary: Contrary to USAID guidance, USAID/Sudan did not thoroughly conduct site visits at its implementing partners and service providers. The mission attributed this problem to the fact that a major portion of the program was new, and also to the lack of available staff. Without active monitoring and thorough site visits, the mission did not have reasonable assurance that data used for performance-based decisionmaking and reporting were valid and reliable.

ADS 202.3.4.6 states that strategic objective teams must ensure that they have adequate official documentation on agreements used to implement USAID-funded projects, as well as on the resources expended, issues identified, and corrective actions taken. Moreover, ADS 202.3.6 states that monitoring the quality and timeliness of implementing partners' outputs is a major task of cognizant technical officers and strategic objective teams. It specifies that problems in output quality provide an early warning that results may not be achieved as planned and that early action in response to problems is essential in managing for results.

Although the education team conducted some site visits, it did not have documentation supporting that data validity and reliability were verified during those visits. This was a particularly crucial omission for the partners that were experiencing data validity, reliability, and reporting problems. According to mission officials, this problem resulted, at least in part, from the fact that FY 2007 was the first year of implementation for a large portion of the program and, consequently, the mission's team and partners were new to the program. Additionally, the mission reported that it had staffing constraints during FY 2007. According to the mission, these staffing constraints affected the education team's ability to properly complete monitoring and evaluation activities.

Without active monitoring through regular site visits and data verification, the mission did not have reasonable assurance that data used for performance-based decisionmaking and for reporting were valid and reliable. An active monitoring program with regular site visits for monitoring project progress and verifying data could easily have identified

documentation and reporting issues and avoided many of the data reliability problems identified in this report. Therefore, this audit makes the following recommendations:

Recommendation No. 5: We recommend that USAID/Sudan establish procedures that require the regular confirmation of data validity and reliability, as well as adequate reporting systems, for results during site visits at all implementing partners and service providers.

Recommendation No. 6: We recommend that USAID/Sudan establish procedures requiring that the confirmation of data validity and reliability during site visits be documented in site visit reports.

EVALUATION OF MANAGEMENT COMMENTS

In its response to our draft report, USAID/Sudan concurred with all six recommendations. The mission described the actions taken and planned to be taken to address our concerns. The mission's comments and our evaluation of those comments are summarized below.

In response to recommendation no. 1, concerning training for all implementing partners and service providers, USAID/Sudan concurred with the recommendation. The mission is scheduling meetings on data quality, proper recording, reporting, and maintenance of source documents. These meetings will be completed by June 2009. As a result of these planned actions, we consider that a management decision has been reached on this recommendation. Documentation supporting the completed actions should be sent to Office of Chief Financial Officer, Audit, Performance and Compliance Division (M/CFO/APC) for final action.

In response to recommendation no. 2, concerning procedures to ensure that reported results from implementing partners meet validity, reliability, and timeliness standards, USAID/Sudan concurred with the recommendation. The mission is scheduling assessments of data management, flow, and reporting systems of all partners, to be completed by June 2009. As a result of these planned actions, we consider that a management decision has been reached on this recommendation. Documentation supporting the completed actions should be sent to M/CFO/APC for final action.

In response to recommendation no. 3, concerning procedures for senior management review and approval of the final performance management plan, USAID/Sudan concurred with the recommendation. The mission provided evidence that the corrective action had already been completed on this recommendation. Therefore, we consider that final action has been taken for this recommendation with the publication of this report.

In response to recommendation no. 4, concerning strengthened procedures to ensure that all data quality assessments include a thorough review of data validity and reliability, USAID/Sudan concurred with the recommendation. A mission order addressing the reported weaknesses in data quality assessments will be published by February 2009. As a result of these planned actions, we consider that a management decision has been reached on this recommendation. Documentation supporting the completed actions should be sent to M/CFO/APC for final action.

In response to recommendation no. 5, concerning procedures that require data quality verification during site visits, USAID/Sudan concurred with the recommendation. The mission will update the performance management plan to reflect the new procedures by June 2009, as well as provide training to all cognizant technical officers and activity managers. As a result of these planned actions, we consider that a management decision has been reached on this recommendation. Documentation supporting the completed actions should be sent to M/CFO/APC for final action.

In response to recommendation no. 6, concerning procedures requiring the confirmation of data quality testing during site visits be documented, USAID/Sudan concurred with the recommendation. By the end of February 2009, the mission will prepare a site visit checklist for use during site visits. As a result of these planned actions, we consider that a management decision has been reached on this recommendation. Documentation supporting the completed actions should be sent to M/CFO/APC for final action.

SCOPE AND METHODOLOGY

Scope

The Office of Inspector General 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, which was to determine whether USAID/Sudan's education activities achieved their intended results and what the impact of its program has been. Audit fieldwork was conducted at USAID/Sudan from June 16 to July 11, 2008, and covered FY 2007.

In planning and performing the audit, the audit team assessed management controls related to management review, proper execution of transactions and events, and review of performance measures and indicators. Specifically, we obtained an understanding of and evaluated (1) the FY 2007 operational plan (new requirement for FY 2007), (2) the FY 2007 performance management plan, (3) the Federal Managers' Financial Integrity Act of 1982, (4) implementing partner agreements, (5) performance measures, (6) actual performance results, (7) FY 2007 data quality assessments, and (8) financial reports. We also conducted interviews with key USAID/Sudan personnel and implementing partners. We conducted the audit at USAID/Sudan and in seven states.

As of September 30, 2007, USAID/Sudan's education program had agreements with four major partners. We primarily focused on these four agreements. Planned obligations for the year totaled \$17.7 million.

Methodology

To answer the audit objective, we reviewed the FY 2007 operational plan's planned and actual results. At USAID/Sudan, the education program reported on 11 indicators in its operational plan, 9 of which had activity in FY 2007. We did not audit 3 of the 11 indicators because (1) 2 indicators were not funded in FY 2007 and, accordingly, had no FY 2007 activity and (2) the third indicator was descriptive.

For the eight remaining standard indicators, we validated performance results and compared reported information to documented results for a judgmentally selected sample of results submitted by implementing partners for FY 2007. We reviewed the agreements, progress reports, and work plans of the implementing partners and service providers that contributed results to the eight indicators that we tested.

We reviewed applicable laws and regulations, as well as USAID policies and procedures pertaining to USAID/Sudan's education program, including the Federal Managers' Financial Integrity Act of 1982 and Automated Directives System (ADS) chapters 202 and 203, as well as supplemental ADS guidance.

We also reviewed obligating and budget reports as of September 30, 2007, and current reports for which the fieldwork took place. In the process of testing the results of the eight selected indicators, we conducted 24 site visits in seven states, including Khartoum. These visits included interviews with USAID/Sudan's education team members, implementing partners, service providers, and beneficiaries, as well as the review of relevant documentation.

MANAGEMENT COMMENTS



Date: December 30, 2008

To: Nathan Lokos, Regional Inspector General/Pretoria

From: Patrick Fleuret, Mission Director USAID/Sudan /s/

Subject: Audit of USAID/Sudan's Education Activities,
(Report No. 4-650-09-00X-P)

The purpose of this memo is to communicate USAID/Sudan's management review and comments regarding recommendations per the subject report.

Review of Audit of USAID/Sudan's Education Activities:

We have reviewed the audit of USAID/Sudan's Education Activities, Report No. 4-650-09-00X-P, and would like to take this opportunity to thank the auditors for their time, energy and persistence in helping us to not only improve the USAID education development assistance but; also, all the development assistance programs in Sudan.

We would request one minor change to the report on page 4: the title says "Reported Results Were Not **Always** Valid and Reliable" and then in the Summary box the first sentence leaves out the word "**always**" which should be inserted to be consistent with the title to make the sentence more accurate.

General Management Comment:

Recognizing the challenges of managing for results in an uncertain environment in a new mission, the Mission Director arranged for the Africa Bureau's M&E expert to be transferred to Juba. She arrived in September 08 and is working with all technical teams to improve the Mission's program systems and procedures. In addition, the Education team leader moved swiftly to address the issues raised by this audit. Training in data quality and data management was provided to all partners at the October education meeting. Data reference sheets were reviewed and target setting methodology adjusted based on the quality of source data and verification of assumptions. The oversight in not having a formal Performance Management Plan (PMP) approval memo on file has also been addressed; a copy of the signed memo is attached. In addition, a management review of Education Development Center (EDC) conducted in late November has confirmed that the systems put in place since the audit are making a difference to results management and data quality. Specific actions are also being taken across all technical teams to update their PMPs, validate data quality, and assess partner data management and flow systems.

We would like to point out that the reason Creative Associates International did not have all the source data for their indicators was due to the fact that there was a crisis in Abyei in May 2008, at which time their Sudan Program office in Abyei was destroyed and their records burned. In the future, data will be copied and stored in more than one location. Furthermore, record keeping problems at the service provider level is the responsibility of the GOSS Ministry of Education, Science and Technology (MOEST), as well as individual state ministries. Our Education Partner, AED, is working with the MOEST to assist them in developing improved management information systems.

Audit Recommendations and Management Comments:

Recommendation No. 1: We recommend that USAID/Sudan develop and implement a plan, with milestones, to provide training to all implementing partners and service providers on how to (a) properly record and report on program results, (b) maintain source documents, and (c) avoid mathematical errors.

Management Comment: USAID/Sudan will train all of its implementing partners in data quality, proper recording, reporting and the maintenance of source documents during their next technical team meetings. These meetings will be completed by June 2009. The Education meeting was held in October 2008 at which time training was provided. The Economic Growth meeting is scheduled for the end of February 2009. Democracy and Governance and Health meetings are still to be determined. In addition, the Mission has developed a standard reporting format for use by all partners which will ensure that data is reported according to ADS standards. The format is currently in the clearance process.

Recommendation No. 2: We recommend that USAID/Sudan establish procedures to ensure that reported results from implementing partners meet validity, reliability and timeliness standards.

Management Comment: USAID/Sudan will assess the data management, flow and reporting systems of all partners by June 2009 in order to ensure that their procedures meet ADS Data Quality Assessment (DQA) standards.

Recommendation No. 3: We recommend that USAID/Sudan (a) establish procedures requiring senior mission management review and approval of final performance management plans and (b) review and approve the performance management plan for the education program.

Management Comment: Performance Management Plans (PMP) have been reviewed and approved by senior mission management (see attachment).

Recommendation No. 4: We recommend that USAID/Sudan strengthen its procedures to ensure that all of its data quality assessments include a thorough review of data validity and reliability.

Management Comment: A Mission Order on Monitoring and Evaluation will be developed that will include Cognizant Technical Officers' (CTOs) and Activity Managers' responsibilities for data quality assessment and verification. The Mission Order will be drafted by the end of February 2009.

Recommendation No. 5: We recommend that USAID/Sudan establish procedures that require the regular confirmation of data validity and reliability, as well as adequate reporting systems, for results during site visits at all implementing partners and service providers.

Management Comment: The Mission has instituted an annual process whereby data collection methodology and target setting is reviewed for accuracy prior to the submission of the Performance Plan and Review (PPR). Data quality assessments are currently under review and changes will be documented in data reference sheets in the Mission PMP, which will be updated by June 2009. Training in data quality assessment will also be provided to all CTOs and activity managers so they are better prepared to effectively implement these roles and responsibilities.

Recommendation No. 6: We recommend that USAID/Sudan establish procedures requiring that the confirmation of data validity and reliability during site visits be documented in site visit reports.

Management Comment: A draft site visit check list has been developed and will be finalized by the end of February 2009.

USAID/Sudan Education Indicators for Fiscal Year 2007

Indicator Title	FY 2007 Target	FY 2007 Reported
1. Number of administrators and officials trained	52	52
2. Number of learners enrolled in U.S. Government-supported primary schools of equivalent non-school-based settings	48,500	43,800 ⁸
3. Number of learners enrolled in U.S. Government-supported secondary schools or equivalent non-school-based settings	2,600	1,736 ⁸
4. Number of adult learners enrolled in U.S. Government-supported schools	262,800	8,320 ⁸
5. Number of teachers/educators trained with U.S. Government assistance	2,410	2,382 ⁸
6. Number of parent-teacher associations or similar school governance structures supported	30	10 ⁸
7. Number of classrooms repaired with U.S. Government assistance	30	0 ⁹
8. Number of classrooms constructed with U.S. Government assistance	52	0 ⁹
9. Number of textbooks and other teaching and learning materials provided with U.S. Government assistance	2,820	2,578 ⁸
10. Does your program support education systems/policy reform? If yes, please describe the contributions of your program, including progress and mission-level outcome or impact indicators	Yes	Yes ¹⁰
11. Number of laws, policies, regulations, or guidelines developed or modified to improve equitable access to or the quality of education services	6	6

⁸ The audit was unable to confirm the validity and reliability of these results.

⁹ No FY 2007 activity was funded. Accordingly, this indicator was not audited.

¹⁰ This indicator was not audited.

U.S. Agency for International Development
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