



OFFICE OF INSPECTOR GENERAL

AUDIT OF USAID/AFGHANISTAN'S PARTNERSHIP FOR ADVANCING COMMUNITY-BASED EDUCATION IN AFGHANISTAN (PACE-A) PROGRAM

AUDIT REPORT NO. 5-306-11-001-P
OCTOBER 28, 2010

MANILA, PHILIPPINES



Office of Inspector General

October 28, 2010

MEMORANDUM

TO: USAID/Afghanistan Mission Director, Earl W. Gast

FROM: Acting Regional Inspector General/Manila, William S. Murphy /s/

SUBJECT: Audit of USAID/Afghanistan's Partnership for Advancing Community-Based Education in Afghanistan (PACE-A) Program
(Audit Report No. 5-306-11-001-P)

This memorandum transmits our final report on the subject audit. In finalizing the audit report, we considered your comments on the draft report and have included those comments, without attachments at your request, in Appendix II of this report.

This report contains four recommendations to assist the mission in improving the efficiency and effectiveness of its education program. On the basis of information provided by the mission in its response to the draft report, we determined that final action has been taken on Recommendation 2. For Recommendations 1, 3, and 4, we determined that management decisions have been reached. Please provide the Audit Performance and Compliance Division of USAID's Office of the Chief Financial Officer with evidence of final action to close these recommendations.

I want to thank you and your staff for the cooperation and courtesies extended to us during this audit.

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SUMMARY OF RESULTS

The Partnership for Advancing Community-Based Education in Afghanistan (PACE-A) is a 5-year program to expand quality learning and life opportunities for marginalized communities and their children in Afghanistan. Specifically, the program is designed to expand access to quality primary education, particularly for girls and women. The program focuses on community-based schools that are generally located in remote rural areas not served by the Government of Afghanistan's Ministry of Education (MoE).

The program has five core objectives:

1. Expand access to community-based schools, particularly for girls and women
2. Strengthen community structures and processes that support basic education
3. Improve the quality of community-based education (CBE), particularly teaching
4. Build long-term capacity of civil society organizations to support and sustain community-based education
5. Develop modes of cooperation between community-based and MoE schools and promote MoE recognition and support for community-based education

To implement the program, USAID awarded a \$31.1 million¹ cooperative agreement to CARE International, covering a 5-year period from April 10, 2006, through April 9, 2011. Under this agreement, the program's activities were expected to directly benefit a total of 93,240 students—of whom at least 60 percent were to be girls or women—in over 1,000 communities located in 90 districts and 20 provinces. Although the majority of these activities involve primary education classes covering grades 1 through 6, the program also offers other types of classes, including early childhood development and adult literacy, for learners younger or older than primary school age (7 to 12 years old). To sustain the program's benefits, the program planned eventually to integrate primary-education classes, students, and teachers into the MoE's school system.

The program is carried out by a consortium of partners consisting of four providers, with CARE International (CARE) as the prime grantee, followed by Catholic Relief Services (CRS), International Rescue Committee (IRC), and the Aga Khan Foundation (AKF). As the lead implementer, CARE established a project management unit that has been responsible for the overall management and coordination of the program. As of March 31, 2010, cumulative obligations and disbursements under the program had totaled \$24.8 million and \$17.8 million, respectively.

The objective of this audit was to determine whether the program had been achieving its main goal of expanding access to quality primary education, particularly for girls and women, in remote rural areas of Afghanistan not served by the MoE.

The audit determined that the program was partially achieving this goal but was not offering its teachers the required basic training to ensure that their students received a quality education (page 3). Results data reported on this and other areas also were not

¹ The authorized funding for this award was originally \$24 million, but it was increased to \$31.1 million on March 1, 2010, under a formal modification (Modification 5) that authorized emergency education programming in selected provinces for displaced populations and those in areas vulnerable to conflict. Activities funded under this modification were excluded from the scope of this audit, since they were mostly carried out subsequent to the audit period (April 2006 through March 2010).

adequately supported (page 5). In addition, efforts to integrate the program's primary classes into the MoE system were not always implemented effectively (page 7). Through its community-based activities, PACE-A has provided educational opportunities to children living in rural villages in different regions of Afghanistan, including young girls who probably would not be in a class otherwise. According to PACE-A's progress report for the quarter ending March 31, 2010, program activities to date had resulted in the establishment of 3,695 classes attended by 98,212 students—the majority of whom were girls—in a total of 1,672 communities located in 97 districts and 19 provinces, meeting or exceeding at least some of the program's targets. The program has also made progress in facilitating the integration of many of its classes into the MoE system, with 51 percent of the program's primary classes integrated into the MoE school system to date.

PACE-A has not been fully achieving all of its core objectives, however. One area in which program efforts have fallen short has been teacher training, which is the primary means of ensuring that PACE-A supported students receive a quality education. A review of the training records maintained by each of the four PACE-A partners revealed that, in most cases, teachers had not received the minimum basic training required to teach their classes. Specifically, the results of this review disclosed that, of the total primary education teachers supported (3,052), only 3 percent had received the full range of basic training—consisting of five workshops—that all newly hired teachers were expected to receive, and 21 percent had received none of the requisite training.

An examination of the records for four tested provinces also disclosed that results data reported under several performance indicators relating to teacher training and other activities were not adequately supported, partly because of recordkeeping deficiencies.

Additionally, efforts to integrate primary classes into the MoE education system were not always carried out effectively. In particular, the integration process, which often entailed the relocation of classes to the nearest MoE "hub" school, was forcing many primary-school-age children to walk an average of 5 kilometers each way to attend their classes.

The report recommends that USAID/Afghanistan:

- Require its implementer to develop (1) clear standards on teacher training, to include an agreed-upon definition of the basic training that each teacher must receive to be considered fully prepared to teach his or her students; and (2) a plan to ensure that all teachers supported under the PACE-A program receive this training (page 4).
- Require its implementer to carry out the data quality assurance procedures specified in the performance monitoring plan, which include random field visits at least quarterly to ensure the quality of the data reported to USAID (page 6).
- Conduct a data quality assessment in accordance with USAID's Automated Directives System (ADS 203.3.5) to provide assurance on the quality and reliability of the program's reported results data (page 6).
- Require its implementer to (1) develop a class integration strategy that allows for the effective integration of primary classes into the MoE's system; and (2) implement this strategy for all primary education classes being integrated into the MoE (page 8).

Our evaluation of management comments is on page 9. The scope and methodology are described in Appendix I, and USAID/Afghanistan's comments are in Appendix II.

AUDIT FINDINGS

Community-Based Education Teachers Were Not Receiving Required Basic Training

One of PACE-A's main objectives, as specified in the grant agreement, is to improve the quality of community-based education (CBE), primarily through teacher training. Because the majority of the program's teachers have only limited education and little or no teaching experience, teacher training represents a critical component in ensuring that students receive a quality education. To make sure that program-supported teachers possessed at least the basic level of skills they would need to function effectively in the classroom, the PACE-A partners designed a series of workshops to provide their teachers with basic training that would serve as a foundation from which the teachers could further develop their teaching skills. This training included (1) Orientation to Teaching (basics on managing a classroom and developing lesson plans), (2) Math Activities, (3) How to Teach Reading (Parts 1 and 2), and (4) Subject Upgrading (religion, math, and language training). All PACE-A primary-education teachers were expected to receive this basic training, presumably shortly after being hired.

A review of the PACE-A partners' training records disclosed, however, that most of the primary-education teachers supported under the program had received only a portion of the requisite basic training, but not the entire series of workshops. Of the 3,052 primary-education teachers supported under the program as of March 31, 2010, only 87 (3 percent) had received the full series of courses. Among these courses was the Orientation to Teaching workshop, considered particularly essential in providing teachers with the basic skills to operate a class, which was offered to only 1,158 (38 percent) of the teachers. Meanwhile, we found that 641 (21 percent) of the teachers had received none of the basic training despite having an average of 2.2 years of teaching experience. Additional results are presented in Table 1 below.

Table 1. Basic Core Training Received by PACE-A Primary-Education Teachers

Description	No. of Teachers	% of Total
Teachers receiving Orientation to Teaching	1,158	38
Teachers receiving Math Activities	512	17
Teachers receiving How to Teach Reading, Part 1	1,413	46
Teachers receiving How to Teach Reading, Part 2	1,269	42
Teachers receiving both Reading Parts 1 and 2	1,007	33
Teachers receiving Subject Upgrading	1,694	56
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Total PACE-A-supported primary teachers	3,052	100
Teachers receiving full set of basic core training sessions	87	3
Teachers receiving none of the basic core training	641	21

In addition to the primary-education schoolteachers, the program's alternative-education (Adult Literacy, Accelerated Learning, and Early Childhood Development) CBE teachers also were not receiving adequate basic training. Of the 847 alternative-education teachers supported under the program, for example, only 222 (26 percent) had received the full set of prescribed basic training related to their specific subject area.

The program's inability to train its CBE teachers adequately was attributed in part to deficiencies in its tracking system. Although PACE-A's CBE database provides a historical record of the training received to date by its teachers, this record is not designed to allow users to readily track and assess the extent to which teachers have fulfilled the requisite core training or identify those still requiring additional training. Consequently, the PACE-A partners did not perform such an analysis routinely, at least not programwide, despite having sufficient data to do so.

Another factor was the absence of clear standards governing the training area to ensure that the training provided to the program's CBE teachers, by all of the PACE-A partners, was implemented and tracked consistently. In reviewing available records documenting the basic training offered by the four partners, the audit team noted inconsistencies, including differences in the curricula developed by the partners for similar workshops. The length of the workshops also varied. For instance, the Orientation to Teaching workshop ranged from 3 to 6 days, depending on the partner. The titles of the training workshops and the methods of recording and tracking them in each partner's database also differed from partner to partner. These inconsistencies demonstrated differences in methodology among the partners, but they also reflected the inability of the program's project management unit (PMU) to manage the partners effectively. In an e-mail, the program's former chief-of-party acknowledged the problem and stated the following:

Ultimately the PMU is at fault because we have not developed clear standards and guidelines for teacher training that are followed by all four partners. And the reason for this failure is that the partners have never ceded to the PMU—rather have systematically denied the PMU—the authority and legitimacy that entity needs to be able to...fully and responsibly...develop and enforce standards project-wide.

Because PACE-A failed to ensure that all of its CBE teachers received the full set of basic training, teachers have not been adequately equipped to provide their students with a quality education—one of the primary objectives of the program. The results of an internal Rapid Reading and Numeracy Test, administered to program-supported students in 2007 and 2008, revealed that test scores for reading were at unacceptably low levels and demonstrated the critical need for adequately trained teachers in the classrooms. Without sufficient and proper training, starting with basic teaching skills, the program's teachers will be unable to provide children with the quality of education they deserve and which was originally envisioned, thereby limiting the program's potential benefits. Therefore, we recommend the following:

Recommendation 1. We recommend that USAID/Afghanistan direct CARE International to (1) develop clear standards on teacher training, to be followed by all four partners, which define the requisite training workshops that each teacher must receive to be considered fully prepared to teach his or her students; and (2) develop and implement a plan to ensure that all supported teachers receive the requisite training in its entirety.

Partners Did Not Always Ensure That Results Data Were Adequately Supported

In reviewing the results data reported under selected performance indicators for the four provinces tested,² the audit found that results were not always adequately supported as prescribed by the program's performance monitoring plan. Specifically, a review of records on file with the PACE-A partners revealed that documentation was inadequate to support the cumulative results data reported under three of the six indicators tested (see indicators highlighted in bold in Table 2 below).

Table 2. Validation of Results Data Reported Under Key Indicators (4 Provinces)

Indicators		Combined Results		
		Reported	Validated	% Validated
1.1	No. of CBE classes supported by PACE-A	804	440	55
1.2	No. of CBE students supported by PACE-A	18,343	15,732	86
1.2.1	No. female students	12,116	9,714	80
1.3	No. of CBE teachers supported by PACE-A	825	362	44
2.1.1	No. of SMCs mobilized	357	340	95
3.1.2	No. of CBE teachers trained	3,393	2,954	87

Note: Reported results were deemed to be adequately supported if the audit team was able to validate at least 85 percent of the tested results data against available supporting records.

Examples of some of the deficiencies identified among the three indicators include:

- Only 55 percent of the reported number of CBE classes tested could be validated.
- With regard to Indicator 1.3 (number of CBE teachers supported by PACE-A), only 44 percent of the reported number of teachers supported could be validated as having received “any” support. In fact, available records indicated that CBE teachers in general were not receiving the level of support required. For example, records showed that (1) it took over 6 months on average before a teacher trainer visited a new teacher in the classroom after being hired, rather than within weeks after starting the class, as prescribed; and (2) almost a third of the CBE teachers were visited only once since starting. Although partner staff claimed that their teacher trainers were making regular visits (either weekly or bimonthly) to activity sites to support their CBE teachers, such visits—if in fact they were being made—were often not documented, making it difficult to validate these assertions.
- The partner had virtually no documentation to support tested results data reported under Indicators 1.1 and 1.3 during the first 18 months of the program through September 2007, and results thereafter were also often found to be inadequately supported.
- Of the total documented CBE teachers identified (according to the supporting records), 23 percent were not reflected in the partners' CBE database records.

² The four provinces selected for testing (and the PACE-A partner responsible for managing activities in that province) consisted of (1) Kabul (International Rescue Committee), (2) Parwan (CARE International), (3) Ghor (Catholic Relief Services), and (4) Bamyan (Aga Khan Foundation).

Additional recordkeeping deficiencies were found in connection with training the CBE teachers (Indicator 3.1.2), for which 37 of 79 tested training workshops (47 percent) had documentation issues. Among these, the audit identified 19 reported training sessions that had no supporting documentation on file and 10 sessions that showed differences between the documented teacher attendance and the number recorded by the partner, which in some cases was more than double the actual attendance.

Some of the recordkeeping deficiencies were attributed to the delayed development of PACE-A's formal performance monitoring and evaluation system. Although a tentative system, including forms for data collection, was put into place and implemented starting in October 2007—almost 16 months after the signing of the agreement—steps were not taken to ensure that results generated prior to this point were documented adequately. As a result, the results data collected during this initial period were not always supported sufficiently and, in some cases, were simply entered into a computer, with little or no supporting documentation retained on file.

Additionally, the audit team noted that the PACE-A partner staff did not always follow monitoring procedures by ensuring that data collection forms were completed as prescribed. In some cases, the teachers and other users (e.g., teacher trainers) had difficulties in completing the forms because of their limited levels of literacy.

Problems also stemmed from poor recordkeeping on the part of the partners compounded by the absence of an internal data quality review process, at both the implementer and partner levels, to ensure that data collected and recorded were accurate. PACE-A's performance monitoring plan required the implementer, through the PMU, and its partners to make random field visits at least quarterly to verify the quality of the data provided by the field staff and reported to USAID. The PMU's monitoring and evaluation officer acknowledged, however, that since his arrival in mid-2009, he had not been available to perform such field testing because of his heavy workload and other priorities. Likewise, discussions with mission staff revealed that the mission had also not performed a data quality assessment on the reported results data.

Given the extent of the deficiencies in documentation and recordkeeping found during testing of the four selected provinces, the audit team concluded that the cumulative results data reported by these provinces under at least three of the PACE-A performance indicators were not adequately supported and, therefore, not considered reliable. While these results relate to the four tested provinces, and do not necessarily extend to the program as a whole, we believe that the deficiencies provide sufficient basis for both the implementer, including its partners, and the mission to take steps to verify the quality of the results data recorded and reported to USAID. As a result, we recommend the following:

Recommendation 2. *We recommend that USAID/Afghanistan direct CARE International to carry out the data quality assurance procedures specified in its performance monitoring plan, which include random field visits at least quarterly to verify the quality of the data furnished by field staff and reported to USAID.*

Recommendation 3. *We recommend that USAID/Afghanistan (1) conduct a data quality assessment in accordance with the guidance contained in USAID's Automated Directives System (ADS 203.3.5) and (2) conduct limited testing in conjunction with future site visits to provide assurance as to whether the mission can rely on the results data reported under key performance indicators.*

Integration of Program-Supported Classes Into Government Was Not Being Implemented Effectively

The PACE-A agreement envisioned that the program's community-based primary education classes would eventually be integrated into the Ministry of Education's (MoE's) school system for sustainability purposes. Once the classes were integrated, the MoE would assume responsibility for not only the classes, but also the students and teachers, including payment of the teachers' salaries. This key outcome was further discussed in PACE-A's midterm evaluation report, issued in November 2009. Specifically, the report stated that the program should integrate as many of its classes into the MoE as possible while PACE-A was operational, in order to sustain the classes beyond the end of the program. Recognizing this need, PACE-A has been integrating its primary education classes into the MoE school system since the start of the program, but has placed increased emphasis on this effort during the second half of the program. As of March 31, 2010, data showed that 51 percent, or approximately half, of all of the primary classes supported under the program—excluding those terminated, suspended, or handed over to other CBE providers—had been integrated into the MoE system.

The audit found that this class integration process was not always carried out effectively, however, and, in some cases, was having a negative effect on the lives of the students affected by the integration. For example, the process generally involved the relocation of classes to the nearest MoE "hub" school, often far away from the communities where they had been based originally, and children had to walk long distances to attend their classes each day. During a visit to one village in Ghor Province supported by the program, villagers complained that, with the integration of its classes into the MoE, the children in the village—some as young as 7 years old—had to walk 7 kilometers to the nearest MoE school. Given this distance, the children from the village were able to attend classes only 2 of the 6 days that the classes were held each week, and only the boys attended because the girls were not permitted to make the journey.

An analysis of the classes integrated into the MoE system thus far revealed that for students who had to attend classes away from their village, as a result of their classes being integrated, the average distance to the nearest MoE hub school was 5 kilometers—in some cases over mountainous terrain.

Despite this problem, the program has proceeded with its efforts to help integrate as many of its classes into the MoE system as possible. And it has done so without a formal strategy in place to ensure that this process is carried out in an effective and orderly manner. According to program staff, a class integration strategy was being developed, with a task force headed by two of the PACE-A partners set up in 2009 to lead this effort. Implementation of this strategy has experienced major delays, however, and at the time of the audit fieldwork, in June 2010, was still awaiting completion, with only 9 months remaining under the program.

While the integration of the program's classes into the MoE school system represents a critical step in sustaining these classes, forcing children to walk long distances to attend the classes might also be counterproductive and might impair the program in several ways. First, and foremost, this problem imposes an undue hardship on the children (beneficiaries). Also, children who must walk long distances are more likely to miss classes or eventually drop out. Losing these children would reduce the benefits derived under the program and jeopardize the overall intent of the integration process—to offer children a sustainable means of continuing their education. A study of the effect of

proximity on school enrollment³ has shown that as the distance of the school from the community increases, enrollment and performance drop dramatically. Within a mile (1.6 kilometers), enrollment rates are above 70 percent, but at 2 miles (3.2 kilometers), they drop to less than 30 percent. Also, because of the social constraints limiting girls' mobility outside of the villages, if classes are relocated away from the village, girls often are not permitted to travel to the new class, and they are effectively denied a chance to continue their education. Denying them that opportunity undermines another key objective under the program. To ensure that the program addresses this issue adequately, we recommend the following:

Recommendation 4. *We recommend that USAID/Afghanistan direct CARE International to (1) develop a formal class integration strategy and a process that allow for the effective integration of the program's primary education classes into the Ministry of Education's school system and provide a viable alternative that allows children to continue their learning without having to travel long distances; and (2) implement this integration strategy for all new and, if possible, formerly integrated classes by the program's completion date.*



This remote, rural village located in Bamyan Province was offering primary education classes to the local children as a result of support provided under the PACE-A program. (Photo taken by RIG auditors, June 2010)

³ Dana Burde and Leigh L. Linden, *The Effect of Proximity on School Enrollment: Evidence from a RCT in Afghanistan*, March 2009.

EVALUATION OF MANAGEMENT COMMENTS

The Office of Inspector General has reviewed the mission's response to the draft report and determined that final action has been taken on one recommendation and management decisions have been reached on three recommendations. The status of each of the four recommendations is shown below.

Final action—Recommendation 2.

Final action has been taken on this recommendation.

Management decision—Recommendations 1, 3, and 4.

For those recommendations without final action, the mission intends to perform the following actions:

For Recommendation 1, the mission directed CARE International to develop and produce a standard teaching package. To accomplish this, the program will incorporate the five core modules into a PACE-A training package with a teacher trainers' guide by June 2011. The program will also update the PACE-A monitoring and evaluation database management system, by December 2010, to effectively capture each teacher's progress toward completion of the entire package. To ensure timely completion of teacher training, PACE-A partners will conduct an assessment by December 2010 to determine the number and identity of active teachers who have not yet received the entire core-training package, as well as teachers who have received only partial training. Based on this assessment, a plan will be developed to fill any identified training gaps in target provinces. Final action is expected to be completed by June 30, 2011.

For Recommendation 3, the mission stated that the Agreement Officer's Technical Representative (AOTR) will organize and participate in a data quality assessment by August 31, 2011. Additionally for future visits, the AOTR will conduct limited testing on reported results by observing the computation of figures from supporting records. He will also crosscheck figures from supporting records to reported results. Final action is expected to be completed by August 31, 2011.

For Recommendation 4, the mission directed CARE International to develop a formal integration strategy and a process that allows for integrating community-based education classes into the Ministry of Education's primary school system. This strategy is expected to be formalized by December 2010, and implementation of the strategy will continue until the program's completion. Final action is expected to be completed by December 31, 2010.

We determined that management decisions have been reached on Recommendations 1, 3, and 4, and determinations of final action will be made by the Audit Performance and Compliance Division on completion of the planned corrective actions.

SCOPE AND METHODOLOGY

Scope

We 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 based on our audit objective. We believe that the evidence obtained provides that reasonable basis.

The purpose of this audit was to determine whether USAID/Afghanistan's Partnership for Advancing Community-based Education in Afghanistan (PACE-A) Program was achieving its main goal of expanding access to quality primary education, particularly for girls and women, in rural areas of Afghanistan not served by the Ministry of Education. To implement the program, USAID/Afghanistan signed a \$24 million cooperative agreement with CARE International (the implementer) covering a 5-year period from April 10, 2006, through April 9, 2011. The agreement was modified in March 2010 to increase the authorized funding by \$7.1 million to \$31.1 million, as well as to expand the scope of the program to cover emergency education programming in selected provinces for displaced populations and those in areas vulnerable to conflict. Given the timing of these expanded activities, most of which were implemented subsequent to our audit period, the activities were excluded from the scope of this audit. As of March 31, 2010, cumulative obligations under the program totaled approximately \$24.8 million and disbursements \$17.8 million.

The audit covered program activities over a 4-year period, spanning the inception of the program on April 10, 2006, through March 31, 2010. In general, the audit involved (1) validating the reported results under selected key performance indicators that were based on tests performed on the recorded data for several provinces, and (2) conducting site visits to selected PACE-A supported communities to observe classes and interview teachers and school management committee members.

In validating the program's reported results data, the audit team focused on the results data reported under the following six performance indicators:

1. Indicator 1.1 Number of CBE classes supported by PACE-A
2. Indicator 1.2 Number of CBE students supported by PACE-A
3. Indicator 1.2.1 Number of female students
4. Indicator 1.3 Number of CBE teachers supported by PACE-A
5. Indicator 2.1.1 Number of SMCs mobilized
6. Indicator 3.1.2 Number of CBE teachers trained

The scope of this testing was limited to validating the results data reported under these indicators for 4 judgmentally selected provinces (from a total of 19), which included Kabul, Parwan, Ghor, and Bamyan Provinces. For each selected province, the audit team checked the results data reported during the 4-year audit period against supporting records on file with the PACE-A partner responsible for program activities in the

province. Since this testing was based on a judgmental—not statistical—sample of indicators and provinces, the results and overall conclusions related to this analysis were limited to the items tested and could not be projected to the entire audit universe.

In planning and performing the audit, the audit team assessed relevant controls used by the mission to manage the program and ensure that its implementer was providing adequate oversight of program activities. Additionally, the auditors examined the mission's fiscal year 2009 annual self-assessment of management controls, which the mission is required to perform to comply with the Federal Managers' Financial Integrity Act of 1982, to determine whether the assessment cited any relevant weaknesses.

Audit fieldwork was performed at the USAID/Afghanistan mission as well as at the implementer's project management unit (PMU) and the central office of the International Rescue Committee, all three of which were located in Kabul, Afghanistan, from May 27 to June 30, 2010. Also, the audit team made field trips to two of the four provinces selected for testing (Ghor and Bamyán) to review supporting records on file at the partners' provincial offices and conduct site visits to selected villages to observe supported classes and interview teachers and school management committee members. During these field trips, the auditors visited four communities (two in each of the two provinces visited) and seven community-based education classes.

Methodology

To determine whether the program was achieving its main goal, the audit team initially interviewed key staff at USAID/Afghanistan's Office of Social Sector Development and the implementer's PMU office to gain an understanding of the program, all of the key players and their roles and responsibilities, and the reporting procedures and controls in place for monitoring the program. Additional work to answer the audit objective was divided into two parts: (1) validating the results data reported under selected key performance indicators—for four tested provinces—against supporting records on file with the PACE-A partners and (2) conducting field trips to selected communities to visit a sample of community-based classes supported under the program and interview the local teachers and school management committee members.

In validating the program results, the audit team initially identified key performance indicators to be tested. The auditors then reviewed the results data reported under these selected indicators for four sampled provinces, from the inception of the program in April 2006 through March 2010, checking the reported data against available supporting records on file with the PACE-A partners. This entailed a review of the cumulative programwide results data contained in PACE-A's quarterly indicator chart for the quarter ending March 31, 2010. Using the data from this chart, the auditors obtained provincial level results relating to the four sampled provinces tested. To test the reliability of the results data reported under the six sampled performance indicators, the auditors checked the data against amounts recorded in the program's database and supporting source documents on file at the partners' offices. To conduct the field trips, the audit had planned to visit selected activity sites in 4 of the program's 19 provinces in an effort to view activities managed by all four partners. Unfortunately, visits to two of the four selected provinces were cancelled because of security and other restrictions.

To assess the test results, the audit team established a materiality threshold of 85

percent that was based in part on the challenging environment in which the program operated. For example, if at least 85 percent of tested results data reported under a specific performance indicator for a selected province were found to be adequately supported, the auditors concluded that the reported results were reasonably accurate.

MANAGEMENT COMMENTS

MEMORANDUM

TO: Bruce N. Boyer, Regional Inspector General/Manila

From: Earl W. Gast, Mission Director, USAID/Afghanistan /s/

DATE: September 8, 2010

SUBJECT: Audit of USAID/Afghanistan's Partnership for Advancing Community-Based Education in Afghanistan (PACE-A) (Audit Report No. 5-306-10-00X-P)

REFERENCE: B Boyer/E Gast memo dated August 6, 2010

Thank you for providing the Mission the opportunity to review the subject draft audit report. We would like to express our gratitude for the professionalism, flexibility, resourcefulness, and hard work exhibited by the audit team. We are providing confirmation of the actions that have been taken or are planned to be taken to address the recommendations in the draft audit report.

MISSION RESPONSES TO AUDIT RECOMMENDATIONS

Based on the audit findings and recommendations, USAID held a joint meeting with CARE International (CARE) and its partners on July 28, 2010. The Agreement Officer's Technical Representative (AOTR), in addition to the Mission's Office of Social Sector Development's Acting Director, Education Team Leader, and alternate AOTR participated in the meeting. During the meeting, the AOTR presented the audit findings and directed CARE to implement the applicable recommendations made in the audit report. (Minutes of the meeting are shown in Attachment 1).

Recommendation No. 1: We recommend that USAID/Afghanistan direct CARE International to (1) develop clear standards on teacher training, to be followed by all four partners, which define the requisite training workshops that each teacher must receive to be considered fully prepared to teach his or her students; and (2) develop and implement a plan to ensure that all supported teachers receive the requisite training in its entirety.

The Mission agrees with the recommendation.

On July 28, 2010, USAID directed CARE and CARE agreed to develop and produce a standard teacher training package, which will be developed based on the needs of the community-based education (CBE) teachers. Towards this end, PACE-A will:

- Update the PACE-A monitoring and evaluation (M&E) database management system to effectively capture each teacher's progress towards completion of

the entire package, regardless of when, or through which partner requirements were fulfilled. This update will be completed by December 2010;

- Incorporate the five core modules into a PACE-A training package with a teacher trainers' guide to be made available to the Ministry of Education (MoE) and CBE stakeholders by June 2011.

To ensure timely completion of teacher trainings, PACE-A partners will:

- Conduct an assessment to determine the number and identity of active teachers who have not yet received the entire core-training package, as well as teachers who have partially received training, to be completed by December 2010.
- Based on this assessment, develop a plan for the implementation of teacher trainings, including refresher trainings, as needed, to fill any identified training gaps in target provinces. This plan will be completed by December 2010.

Based on the above, the Mission deems that appropriate corrective actions have been and are being taken to address this recommendation, and that a management decision has been reached. Therefore, we request RIG/Manila's concurrence to the resolution and closure of this recommendation.

Recommendation No. 2: We recommend that USAID/Afghanistan direct CARE International to carry out the data quality assurance procedures specified in its performance monitoring plan, which include random field visits at least quarterly to verify the quality of the data furnished by field staff and reported to USAID.

The Mission agrees with the recommendation.

In response to USAID's directive on July 28, 2010, CARE agreed to conduct data quality assurance procedures regularly as specified in its performance monitoring plan (PMP). This includes conducting spot checks on a quarterly basis to verify the quality of the data reported against source documentation at field offices.

Furthermore, CARE has appointed a new M&E manager in the Project Management Unit (PMU), who will be responsible for strengthening the data management systems. In consultation with the field staff, she will review the M&E indicators, data collection tools, and methods, with a view towards making them user-friendly, efficient, relevant, and reliable.

Based on the above, the Mission deems that appropriate corrective actions have been taken and are being taken to address this recommendation, and that a management decision has been reached. Therefore, we request RIG/Manila's concurrence to the resolution and closure of this recommendation.

Recommendation No. 3: We recommend that USAID/Afghanistan (1) conduct a data quality assessment in accordance with the guidance contained in USAID's Automated Directives System (ADS 203.3.5) and (2) conduct limited testing in conjunction with future site visits to provide assurance as to whether the mission can rely on the results data reported under key performance indicators.

In accordance with the guidance contained in USAID's Automated Directives System (ADS 203.3.5), the AOTR will organize and participate in a data quality assessment by August 31, 2011. In addition, during future site visits, the AOTR will conduct limited testing on reported results by observing partner staff on how they tabulate and compute figures from supporting records as well as crosscheck figures from supporting records to results reported. This will provide assurance that data being reported through quarterly and annual reports is reasonably accurate and reliable and that supporting documentation exists and is available for the results reported to USAID.

Based on the above, the Mission deems that corrective actions are being taken to address this recommendation and a management decision has been reached. Therefore, we request RIG/Manila's concurrence to the resolution of this recommendation.

Recommendation No. 4: *We recommend that USAID/Afghanistan direct CARE International to (1) develop a formal class integration strategy and a process that allows for the effective integration of the program's primary education classes into the Ministry of Education's school system and provide a viable alternative that allows children to continue their learning without having to travel long distances; and (2) implement this integration strategy for all new and, if possible, formerly integrated classes by the program's completion date.*

The Mission agrees with the recommendation.

On July 28, 2010, USAID directed CARE to develop a formal integration strategy and a process that allows for integrating Community Based Education (CBE) classes into MoE's primary school system, which would provide a viable alternative that allows children access to schooling, without having to travel long distances.

CARE has agreed to finalize the integration strategy, in consultation with the CBE Working Group. Once finalized, CARE will submit this strategy and guidelines to the MoE for their review and approval. They will also request the MoE to issue a directive to all Provincial Education Departments to follow the guidelines. In addition, the PMU M&E Manager will, in consultation with partners, review and update M&E tools to effectively capture key handover/integration indicators such as distance to handed-over class/school, girls' continued attendance, etc. The strategy will be finalized by December 2010 and implementation of the strategy will continue until the program's completion date.

Based on the above the Mission deems that corrective actions have been taken and are being taken to address this recommendation, and a management decision has been reached. Therefore, we request RIG/Manila's concurrence to the resolution and closure of this recommendation.

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