OFFICE OF INSPECTOR GENERAL

AUDIT OF USAID/IRAQ’S ELECTIONS SUPPORT FOLLOW-ON PROJECT

AUDIT REPORT NO. 6-267-14-002-P
DECEMBER 5, 2013

CAIRO, EGYPT
MEMORANDUM

TO: USAID/Iraq Director, Sarah-Ann Lynch
FROM: Regional Inspector General/Cairo, Catherine Trujillo /s/
SUBJECT: Audit of USAID/Iraq’s Elections Support Follow-on Project (Report No. 6-267-14-002-P)

This memorandum transmits our final report on the subject audit. We have considered your comments on the draft report and included them, without attachments, in Appendix II.

The final report contains one recommendation to help USAID/Iraq manage its Elections Support Project. In its comments on the draft report, USAID/Iraq did not agree in all respects with one of the findings but took appropriate action on the recommendation. Based on our evaluation of the management comments, we acknowledge that the mission has taken final action on Recommendation 1.

Thank you for the cooperation and courtesy extended to the audit team during this audit.
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### Abbreviations

The following abbreviations appear in this report:

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<thead>
<tr>
<th>Abbreviation</th>
<th>Description</th>
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<tr>
<td>ESP</td>
<td>Elections Support Project</td>
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<tr>
<td>FY</td>
<td>fiscal year</td>
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<td>GEO</td>
<td>Governorate Election Office</td>
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<tr>
<td>IFES</td>
<td>International Foundation for Electoral Systems</td>
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<tr>
<td>IHEC</td>
<td>Independent High Electoral Commission</td>
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<tr>
<td>NGO</td>
<td>nongovernmental organization</td>
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<tr>
<td>OIG</td>
<td>Office of Inspector General</td>
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<tr>
<td>UNAMI</td>
<td>United Nations Assistance Mission in Iraq</td>
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SUMMARY OF RESULTS

Since 2004 USAID has been actively helping the Iraqi Government hold free, fair, and credible elections. In the past decade, Iraq has gone from a dictatorship to holding eight successful elections, with the assistance of two consecutive democracy and governance projects funded by USAID/Iraq.

As part of the fiscal year (FY) 2011 audit plan, Office of Inspector General/Iraq (OIG/Iraq) audited the first project, the 7-year, $103 million Electoral Technical Assistance Program. The audit concluded that the program, along with the United Nations Assistance Mission in Iraq (UNAMI) achieved one of its main goals: providing technical assistance to the Iraqi Independent High Electoral Commission (IHEC)—the governing body established to announce, organize, and supervise Iraqi elections—so it could conduct elections.

However, the project did not achieve the second goal, which called for implementing partner International Foundation for Electoral Systems (IFES) to help build IHEC’s capacity so it could manage the electoral system with minimal international assistance. The mission agreed to take corrective action implementing recommendations in the follow-on Elections Support Project (ESP) designed to help IHEC become a self-sufficient entity.

OIG’s March 2012 audit report included the following 11 recommendations.

1. Require IFES to provide training and advice to IHEC in developing an effective strategic plan to become a sustainable organization.

2. Require IFES to include capacity-building activities in its work plans that would contribute to sustainability.

3. Require IFES to work with IHEC to help it perform on-site needs assessments at each of the 19 governorate elections offices (GEOs) so assessment results could be incorporated into strategic and operational plans.

4. Require IFES to perform on-site monitoring at GEOs to assess the effectiveness of training for electoral preparedness and capacity building.

5. Require IFES to (1) coordinate with UNAMI and IHEC to identify institutional gaps, (2) determine which gaps each organization will work on, and (3) continually coordinate with UNAMI to avoid any duplication of efforts.

6. Work with IFES to prepare and use a performance management plan for the follow-on agreement to assess and report progress in achieving the project’s objectives.

7. Work with IFES to include capacity-building benchmarks, with targets and time frames, in its performance management plan.

8. Require IFES to file all required paperwork immediately with the proper Iraqi Government office to become a legally registered nongovernmental organization (NGO) in Iraq.

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9. Recategorize the follow-on agreement’s budget by expected results, and require IFES to provide quarterly financial reports to the mission showing funds expended in these categories.

10. Require IFES to provide its organizational staffing chart with its budget to track and monitor the effectiveness and efficiency of labor costs proposed and budgeted for the follow-on agreement.

11. Require IFES to provide the data requested during the audit, and compare current proposed and budgeted costs with recent actual costs to determine the reasonableness of the proposed costs as well as the effectiveness and efficiency of project funds.

To implement ESP, USAID/Iraq awarded a 3-year, $35.6 million cooperative agreement to the Consortium for Elections and Political Process Strengthening on October 1, 2011, to continue supporting IHEC. As part of the consortium, IFES is carrying out ESP activities. As of June 30, 2013, cumulative project obligations totaled $35.6 million and expenditures about $13.5 million.

As part of the FY 2013 audit plan, RIG/Cairo performed this audit to determine whether actions taken in response to recommendations from the previous audit were incorporated into the follow-on project and how they affected the project performance.

The audit determined that the actions USAID/Iraq took in response were effective (page 3). The mission’s Democracy and Governance Office ensured that significant improvements were made in the project’s management, such as making sure that IFES used a performance management plan with indicators that had measurable targets. The mission also recategorized the agreement’s budget by the main expected results and required IFES to provide quarterly financial reports showing funds expended in the categories. IFES has coordinated regularly with UNAMI to identify and fill institutional gaps as well.

However, in reviewing the project, the audit team noted that many of the strategic planning and capacity-building activities were not meeting targets (page 6), thus jeopardizing IHEC’s ability to strategically plan for future elections effectively. As a result, we recommend that USAID/Iraq prepare a written evaluation of the project activities to determine the extent to which they can be accomplished in the time remaining, and adjust the work plan and budget based on the results of the evaluation (page 7).

Detailed findings follow. The audit scope and methodology are described in Appendix I. Our evaluation of management comments is included on page 8, and the full text of management comments, without attachments, is included in Appendix II.

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2 The consortium consists of the International Republican Institute, the International Foundation for Electoral Systems, and the National Democratic Institute.
AUDIT FINDINGS

Most Audit Recommendations Were Implemented Effectively

The actions USAID/Iraq took in response to the 11 recommendations in the previous audit report were largely effective. The following paragraphs discuss the recommendations made in the original report, the mission’s actions on those recommendations, and the audit team’s conclusion concerning the impact of those actions.

Original Recommendation 1. We recommended that USAID/Iraq require IFES to provide IHEC with training and advice on developing an effective strategic plan to become a sustainable organization.

In response, the mission designed the follow-on Elections Support Project, implemented by IFES, with one of the objectives focusing on strengthening IHEC’s strategic planning, monitoring, and evaluation capacity. Activities in this objective include:

- Induction workshop on strategic planning for senior IHEC staff and establishment of IHEC strategic planning bodies (Activity 1.1.1)
- Defining IHEC’s mission, vision, and guiding principles (Activity 1.1.4)
- Developing a strategic plan (Activity 1.1.5)
- Specialized training course for new commissioners (Activity 1.4.2)

The audit team concluded that the steps the mission put in place should help IHEC become a sustainable organization.

Original Recommendation 2. We recommended that USAID/Iraq require IFES to include capacity-building activities in its work plans that would contribute to sustainability.

The mission incorporated activities such as training related to staff development, strategic planning, and creating an information technology database into the project implementation plan. However, despite the mission’s actions to incorporate capacity building, the project has fallen short in executing this plan (page 6).

Original Recommendation 3. We recommended that USAID/Iraq require IFES to work with IHEC to help it perform on-site needs assessments at each of the 19 GEOs so the assessment results could be incorporated into strategic and operational plans.

This recommendation was problematic for the mission to carry out as stated because it required IFES to travel to each of the provinces around Iraq, and no funding was included in the project’s budget to cover the required security costs. IFES is limited mainly to Baghdad and Erbil, with eventual plans to add Basrah. Instead of going to each GEO, IFES developed a survey that focused on department specialties and sent it to each of the GEOs to determine their needs.
The audit team concluded that these actions fulfilled the intent of the recommendation.

**Original Recommendation 4.** We recommended that USAID/Iraq require IFES to perform on-site monitoring at GEOs to assess the effectiveness of training for electoral preparedness and capacity building.

Much like the previous recommendation, this one was not possible to fulfill as written. However, IFES used the needs assessment as well as pre- and post-training evaluations to assess the effectiveness of the training for electoral preparedness and capacity building.

Again, we concluded that the actions IFES took fulfilled the intent of the recommendation.

**Original Recommendation 5.** We recommended that USAID/Iraq require IFES to (1) coordinate with UNAMI and IHEC to identify institutional gaps, (2) determine which gaps each organization will work on, and (3) continually coordinate with UNAMI to avoid any duplication of effort.

In designing the follow-on project, the mission consulted with IHEC and UNAMI officials to determine what IHEC still needed and what activities UNAMI planned on fulfilling. From there, the mission laid out its goals and priorities to avoid any duplication. Now, as schedules permit, IFES has biweekly meetings with UNAMI to coordinate efforts. Furthermore, IHEC’s capacity-building department has a training plan updated on a monthly basis, which allows IFES to monitor IHEC’s capacity-building needs as they are identified by IFES, IHEC, or UNAMI. These entities will decide who is in the best position to meet those training needs.

The meetings and the template should help minimize the chances that efforts are duplicated. The audit team concluded that the mission’s actions to implement Recommendation 5 were effective.

**Original Recommendation 6.** We recommended that USAID/Iraq work with IFES to prepare and use a performance management plan for the follow-on agreement to assess and report progress in achieving the project’s objectives.

USAID/Iraq has instituted internal controls that required IFES to have a performance management plan that it developed as required by the cooperative agreement. IFES updates the plan annually with the work plan for that implementation year. It then reports on the project’s progress on a quarterly basis.

With this performance management plan, the mission and IFES have an effective, systematic way to show what IFES was supposed to accomplish and measure against actual accomplishments. We concluded that the steps the mission took to respond to this recommendation were sufficient.

**Original Recommendation 7.** We recommended that USAID/Iraq work with IFES to include capacity-building benchmarks, with targets and time frames, in its performance management plan.

Along with the steps taken in Recommendation 6, the mission also ensured that capacity-building benchmarks with targets and time frames were included in the performance management plan.
This added measure allowed the mission to track and measure the accomplishments of project activities and readily identify any that were not achieving their targets. Therefore, we concluded that the actions the mission took in response to this recommendation were adequate.

**Original Recommendation 8.** We recommended that USAID/Iraq require IFES to file all required paperwork immediately with the proper Iraqi Government office to become a legally registered NGO in Iraq.

Prior to the issuance of the audit report, IFES had already filed the paperwork with the NGO directorate. Unfortunately, new requirements not stipulated in the law have hindered IFES from becoming a legally registered NGO even though IFES fulfilled the new requirements.

Though IFES is still not a registered NGO, the audit team found no fault with the actions of the mission or the implementing partner, and thus no further recommendation will be made.

**Original Recommendation 9.** We recommended that USAID/Iraq realign the follow-on agreement’s budget by the main expected result, and require IFES to provide quarterly financial reports to the mission showing funds expended by these categories.

The mission implemented this recommendation through Modification 2, which went into effect on February 14, 2013. IFES and the mission aligned the budget among the three objectives with the understanding that this was done midway into the project. Therefore, from the date of the modification onward IFES reports its expenditures per objective. IFES has been doing so since the quarter that the modification became effective.

The mission can now monitor funds properly to help make certain they are spent effectively and efficiently. As such, we concluded that the steps that the mission took to respond to this recommendation were sufficient.

**Original Recommendation 10.** We recommended that USAID/Iraq require IFES to provide its organizational staffing chart with its budget to track and monitor the effectiveness and efficiency of labor costs proposed and budgeted for the follow-on agreement.

Spending has been tracked quarterly through a table by objective, expenditures to date, the amount of funding remaining, and an analysis that explains the average monthly expenditures. IFES has implemented these organizational staffing charts since October 1, 2011.

The audit team concluded that the mission’s actions to implement Recommendation 10 were effective.

**Original Recommendation 11.** We recommended that USAID/Iraq require IFES to provide the data requested during the audit and compare current proposed and budgeted costs with recent actual costs to determine the reasonableness of the proposed costs as well as the effectiveness and efficiency of project funds.

The mission received the requested information and compared the amounts budgeted for Year 1 with the reported expenditures for that same period. The mission determined that the proposed costs were reasonable and the project funds were being utilized effectively and efficiently.
This exercise allowed the mission to determine the reasonableness of the proposed costs as well as the effectiveness and efficiency of project funds. Therefore, we concluded that the actions taken by the mission in response to this recommendation were adequate.

**Strategic Planning Development Activities Have Not Been Achieved**

ESP’s main goal is to help IHEC become a self-sufficient entity able to conduct the tasks and functions of electoral administration.

In response to a March 2012 audit report in which OIG recommended that USAID/Iraq require IFES to include capacity-building activities in its work plans that would contribute to sustainability, IFES devoted an entire objective to strategic planning, monitoring, and evaluation.

Activities in the project’s first objective were intended to help build long-term sustainable capacity within IHEC by improving the strategic planning process, monitoring and evaluating the implementation of these plans. However, close to the end of Year 2 of this 3-year project most activities in the first objective—and some in the third that were related to strategic planning and capacity building—were not achieving their targets. Some of those critical activities include:

- Development of a strategic plan
- Development of operational plans for electoral events
- Training program on voter education methodologies and uses of new media for public outreach

Political delays in the first year of implementation as well as a heavy elections calendar in Year 2 and into Year 3 affected project results. IFES designed most of the activities to be implemented with IHEC’s new board of commissioners. However, the election of the new board was heavily contested and the actual seating of the board was delayed by 6 months. To compound matters, the heavy electoral schedule that soon followed the seating of the board kept IHEC from focusing on the strategic planning and capacity-building activities, which are crucial to the project’s success. This issue is not expected to resolve itself until after the 2014 Parliamentary elections that are scheduled for April, roughly 6 months before the end of the project.

In its project design, IFES planned to shift its focus to the increased development of IHEC’s institutional capacity to conduct strategic and operational planning to increase its capacity to conduct elections without international assistance. This is an area that IFES fell short in during the previous program. Now, after 9 years and approximately $117 million in U.S. funding, IFES is preparing to begin the fundamental stages of assisting IHEC in strategic planning—a critical step to independently manage all aspects of future electoral activities. With only 6 months to implement the proposed strategic planning activities that were intended to be carried out over a span of 3 years, the project runs the risk of exceeding IHEC’s ability to absorb all the technical training in such a limited time, resulting in an ineffective use of resources. Therefore, we make the following recommendation.
Recommendation 1. We recommend that USAID/Iraq prepare a written evaluation of the project activities to determine the extent to which they can be accomplished in the time remaining, and adjust the work plan and budget based on the results of the evaluation.
EVALUATION OF MANAGEMENT

COMMENTS

In its comments on the draft report, USAID/Iraq did not agree in all respects with how we portrayed the finding, but it generally agreed with the one recommendation. Based on the mission’s comments, we edited sections in the second finding to describe clearly that the activities lagging were those intended to work on strategic planning initiatives and not activities throughout each component.

Based on our evaluation of the management comments, we acknowledge that the mission has taken final action on Recommendation 1, and this recommendation will be closed upon issuance of the audit report. A detailed evaluation of the comments follows.

The mission agreed with the recommendation, and its corrective action was for IFES to design a final year work plan with a timeline for how IFES intended to complete the activities covering strategic planning. According to USAID/Iraq, IFES consulted with IHEC and designed the final year work plan with a menu of activities that IFES is committed to deliver and IHEC is committed to implement and complete over the remaining time left on the project. USAID/Iraq plans to assess the cost effectiveness of the IFES program following the April 2014 elections and prior to the end of the program to determine whether any lessons were learned.
SCOPE AND METHODOLOGY

Scope

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, in accordance with our audit objective. We believe that the evidence obtained provides that reasonable basis.

The purpose of this audit was to determine whether the actions USAID/Iraq took in response to recommendations from “Audit of USAID/Iraq’s Electoral Technical Assistance Program” (No. E-267-12-003-P) were incorporated in ESP and how those actions affected project performance. Through the consortium, the mission awarded IFES a 3-year cooperative agreement for $35.6 million on October 1, 2011, to continue supporting IHEC. As of June 30, 2013, cumulative project obligations totaled $35.6 million and expenditures totaled about $13.5 million.

The audit covered the period October 1, 2011, to March 31, 2013. In planning and performing the audit, we assessed management controls related to documentation data verification; reporting; supervisory and management review of project processes and activities; and establishment and review of performance measures and indicators. We assessed the following significant controls: the project’s performance management plan, annual work plans, quarterly reports, and IFES’s agreement and modifications.

We conducted audit fieldwork at USAID/Iraq, the implementer’s office, and at the IHEC offices located in the International Zone in Baghdad. Planned site visits to various locations were cancelled because of security reasons; however, the audit team does not believe this has affected the results of the audit. Fieldwork took place from June 3 to August 28, 2013.

Methodology

To answer the audit objective, we interviewed USAID/Iraq officials and implementing partner staff. We also analyzed relevant documentation such as the previous audit report, recommendation closure memorandums, the cooperative agreement, the project implementation plans, status reports, training agendas, lists of participants, and financial records supporting the actions taken in response to the previous audit’s recommendations.

We also selected a judgmental sample of project indicators capturing discrete activity output i.e. number of trainings, participants, etc., to test and verify that the information reported was accurate and reliable. The results of our test work cannot be projected to the population of program indicators. We did not reach any conclusions regarding any of the other activities that were not tested.
MANAGEMENT COMMENTS

November 30, 2013

ACTION MEMORANDUM
UNCLASSIFIED

TO: Catherine Trujillo, Regional Inspector General/Cairo

THROUGH: A. J. Alonzo Wind, Deputy Mission Director

FROM: Sarah-Ann Lynch, Mission Director

SUBJECT: Management Response to Draft Audit of USAID/Iraq's Elections Support Follow-On Project Report No. 6-267-14-00X-P

We would like to thank the Office of the Regional Inspector General/Cairo for the opportunity to comment on this audit report and appreciate the valuable input provided therein regarding USAID/Iraq's Electoral Support Program (ESP). The audit report is useful both as a management tool and as a guide for the mission to reflect on the performance and effectiveness of our programs. We appreciate the patience, flexibility and diligence exhibited by the auditors during the research and production of the report.

USAID/Iraq provides the following comments regarding the audit findings and the recommendation contained in the report:

Findings:

USAID/Iraq acknowledges that certain key project targets fell short of being achieved during the original timeframe, but notes that many significant activities were successfully completed. As a result we believe the redaction of this finding should be re-examined to offer a more complete picture of what the auditor most likely observed.

1) We disagree with the characterization by the finding that "Major Capacity Building Activities Have Not Been Achieved" (p. 6) since we believe it offers a misleading picture. Significant documented accomplishments include, for example:
A strategic planning workshop for the new Board of Commissioners of the Independent High Electoral Commission (IHEC) had such outcomes as a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis; a strategic planning brief; completion of documents necessary for the strategic plan elaboration (strategic plan master plan; mission, vision, and guiding principles); and the establishment of the IHEC’s Strategic Planning Steering Committee.

Development of four operational plans for electoral events: voter registration for the Governorate Council Elections (GCE); GCE elections operational plan; voter registration for the Iraqi Kurdistan Region Parliamentary Elections; and, voter registration for the 2014 Parliamentary Elections.

38 workshops/trainings for over 1,000 participants from the IHEC National Office and Governorate Electoral Offices.

Support for the IHEC’s design and implementation of elections outreach campaign and materials.

A nationwide survey to gauge public opinion on the credibility, efficiency, and professionalism of the IHEC as an institution and perceptions of the capacity of the IHEC to conduct genuine, transparent electoral processes. The Board of Commissioners reviewed the results of the survey, which informed their strategic planning and strategic communication processes.

In addition, the RIG specifically identifies the “development of operational plans for electoral events” as a specific activity where targets were not achieved. However, the IHEC used detailed operational plans to successfully carry out elections in April, June, and September 2013. The one target not achieved was for the plans to be “implemented according to stipulated timelines with allocated resources.” This was due to the postponement of elections in Anbar and Ninewah, which were delayed by the IHEC due to the security situation. The postponement was unforeseen and allowed by Iraqi law.

2) We also disagree with the statement “after 9 years and approximately $117 million in U.S. funding, [the] IHEC is still not able to independently manage all aspects of electoral activities effectively.” This categorical statement simply does not recognize the progress made by the IHEC (initially known as the Independent Election Commission of Iraq) since 2004, when it had practically no staff and no capability at all to run a credible election.

a. The IHEC now has the institutional resources and capacity to manage elections on its own, which is symbolized by the dramatic change in USAID assistance. Whereas, the implementer, International Foundation for Electoral Systems (IFES), used to run all aspects of electoral planning and administration and respond to critical
emergency needs, it now plays a purely supportive role to strengthen the IHEC as an organization.

b. Although the IHEC continues to face significant challenges, as an institution it has matured significantly. The aim of USAID/Iraq’s current assistance was never to have the IHEC “manage all aspects of electoral activities effectively,” but to help the IHEC make significant progress toward that goal. The IHEC has shown maturity and knowledge in conducting, organizing and managing an election process that has resulted so far in 10 fair, just and credible elections.

c. To give another example, the Iraqi Provincial Council Elections in April 2013 and the Kurdistan Parliamentary elections in September 2013, were the first two competitive elections ever to be held in Iraq without the presence of U.S. and coalition forces.

3) We disagree with the statement “with only 6 months to implement activities intended to be carried out over a span of three years…” (p. 6). The implication of this statement is that the program will not carry out any significant activities or make any significant progress toward results prior to the April 2014 elections. We believe that is inaccurate. As demonstrated by the draft work plan submitted by IFES in October 2013, and the activity timeline (Attachments I and II), a significant portion of activities will be carried out prior to the April 2014 elections.

a. As this plan was developed in close coordination with the IHEC’s Board of Commissioners, it increases the likelihood that IFES will be able to carry out the activities planned for the coming year, notwithstanding the fact that the work plan includes a number of activities intended for Year 2 in addition to those activities planned for Year 3.

b. Attached you will find an email report from IFES detailing the process by which the work plan was developed (Attachment III). This planning process occurred within the larger context of a Memorandum of Understanding signed between USAID and the IHEC on January 21, 2013, wherein the IHEC agrees with the objectives and assistance embodied in the IFES agreement and it agrees, “to grant approval for activities related to this Project” (Attachment IV).

We respectfully request that RIG/Cairo review these statements and the findings that connect with them, and seek a more consistent picture of the technical assistance provided to IHEC.

Your October 8, 2013 draft offered one recommendation on the program.
Recommendation 1. We recommend that USAID/Iraq prepare a written evaluation of the project activities to determine the extent to which they can be accomplished in the time remaining, and adjust the work plan and budget based on the results of the evaluation.

The Mission agrees with this recommendation. USAID/Iraq carefully evaluated the planned project activities and determined that project activities can be accomplished in the time remaining in the cooperative agreement.

- The concerns expressed in the audit findings suggest that, with delays encountered in the initial phase of implementation of the current activity, IFES will not be able to deliver as planned and the IHEC will have difficulty absorbing the assistance intended for the activity's final year of implementation. This was thoroughly considered during the work plan preparation and review process. IFES and USAID explicitly took into account the capacity of the IHEC to participate in the menu of activities intended for the final year as well as IFES' ability to deliver those activities.
- IFES and USAID also continue to monitor the technical assistance provided by the United Nations (UN) to ensure complementarity and mutual reinforcement of key objectives. IFES personnel meet weekly with UN counterparts and both share adjacent offices in IHEC which facilitates close coordination.
- On November 21, 2013, IFES provided an email report outlining the process by which the work plan was developed (Attachment III). It demonstrates the consideration of the feasibility of the work plan and IFES' ability to fully implement it. On October 24, 2013, IFES submitted its Project Implementation Plan (work plan) for FY14, and USAID confirms that planned activities are achievable and that IHEC will benefit fully from the assistance. In addition, on November 25, 2013, USAID met with the Chairman of the IHEC Board of Commissioners, Mr. Sarbast Mustafa Rashid, to validate IFES' workplan and the IHEC’s collaboration in developing it and commitment to implement it fully.
- USAID proposes to assess the cost/effectiveness of a further evaluation of the IFES program following the April 2014 elections and prior to the end of the program. The purpose of this evaluation would be to help determine lessons learned for the Agency to inform similar types of elections assistance in the future in other Missions.

Based on the above, USAID deems that it has anticipated and pre-emptively addressed the issues that underlie the recommendation. We believe that a management decision has been reached on Recommendation No. 1 and final action has been taken. Therefore, we respectfully request the closure of this recommendation upon issuance of this report.