



# OFFICE OF INSPECTOR GENERAL

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## AUDIT OF USAID'S FOOD ASSISTANCE UNDER THE MULTIYEAR ASSISTANCE PROGRAM IN NIGER

AUDIT REPORT NO. 7-683-11-008-P  
June 9, 2011

DAKAR, SENEGAL



*Office of Inspector General*

June 9, 2011

**MEMORANDUM**

**TO:** USAID/Senegal Mission Director, Kevin Mullally  
USAID/Office of Food for Peace Director, Dina Esposito

**FROM:** Acting Regional Inspector General, Van Nguyen /s/

**SUBJECT:** Audit of USAID's Food Assistance Under the Multiyear Assistance Program in Niger (Report No. 7-683-11-008-P)

This memorandum transmits our report on the subject audit. In finalizing the report, we carefully considered your comments on the draft report and have included the comments in their entirety in Appendix II.

The report includes ten recommendations. On the basis of actions taken by the mission and supporting documentation provided, we determined that final action has been taken on Recommendations 3, 4(b), 5, 6, 8, and 9, and management decisions have been reached on Recommendations 1, 2, 4(a), 7, and 10. Please provide the Audit Performance and Compliance Division in the USAID Office of the Chief Financial Officer with the necessary documentation to achieve final action.

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

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<b>Abbreviations</b>	
The following abbreviations appear in this report:	
ADS	Automated Directives System
CPI	Counterpart International
CRS	Catholic Relief Services
FY	fiscal year
HKI	Helen Keller International
MYAP	multiyear assistance program
PMP	performance management plan
PROSAN	The CRS consortium’s Programme de Sécurité Alimentaire et Nutritionnelle

# SUMMARY OF RESULTS

The U.S. Government implements its international food assistance programs through the Food for Peace Act (Public Law 480).<sup>1</sup> Title II of the act, “Emergency and Private Assistance,” provides for the donation of U.S. agricultural commodities to meet emergency and nonemergency food needs in other countries, including support for food security goals.

USAID administers Title II projects, the focus of the food assistance program in Niger. These projects are implemented through a variety of cooperating sponsors that include private voluntary organizations, nongovernmental organizations, and international organizations. With USAID’s approval, cooperating sponsors either distribute commodities directly to recipients or sell the commodities to generate funding to support local development programs, a process referred to as monetization.

Drought and pest infestations in 2009 created a severe food crisis in Niger, and political instability further weakened the country. After a military coup d’état ousted the president and his cabinet in February 2010, the United States suspended all nonhumanitarian aid to Niger, including the Millennium Challenge Corporation’s 3-year, \$23 million program there. Niger was also suspended from the Economic Community of West African States, and the European Union blocked some aid to the country. According to the U.N. Development Program’s 2010 Human Development Index, Niger is one of the poorest countries in the world, ranking 167th out of 169 countries, with a birth rate of 7 children per woman and with 66 percent of the population living below the income poverty line of \$1.25 per day.

USAID’s Office of Food for Peace (USAID/FFP) has primary responsibility for administering the P.L. 480 Title II program in Niger. Because there is no USAID mission in Niger, local management and technical oversight of USAID programs have been provided through an in-country Food for Peace Officer who arrived in 2009 and reports to the Food for Peace Director at USAID/Senegal.<sup>2</sup> Through nonemergency direct distribution and monetization activities, the Food for Peace program in Niger implements a multiyear assistance program focused on agricultural production, maternal and child health and nutrition, natural resource management, and marketing and income generation. The Food for Peace nonemergency activities selected for the audit totaled \$66,789,106 covering fiscal years (FYs) 2007 through 2013. In FY 2010, Food for Peace obligated \$15,000,000 for nonemergency programs implemented by Africare, Counterpart International (CPI), and a consortium led by Catholic Relief Services (CRS), and disbursed \$16,662,400 including prior-year obligations.

To implement the food assistance program in Niger, USAID/FFP entered into the following cooperative agreements:

- From 2006 to 2011, Africare implemented the Agadez, Tahoua and Tillabéri Food Security Initiative, a 5-year, \$17,042,746 program to increase the ability of the Agadez, Tillabéri, and Tahoua regions to manage actual and future shocks by building local capacity to anticipate

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<sup>1</sup> This act was formerly known as The Agricultural Trade and Development Assistance Act of 1954, Public Law 83-480. It was renamed the Food for Peace Act in June 2008.

<sup>2</sup> The officer supports an agreement officer’s technical representative based in Washington, D.C. Throughout the report, “USAID’s Office of Food for Peace” will be used to refer to both offices in Dakar, Senegal, and in Washington, D.C.

and manage risks, improve good governance and conflict management, develop community-based early warning systems and response, monitor malnutrition, and sponsor HIV/AIDS awareness and prevention and rural credit. The program was designed to reach about 120,000 people.

- From 2008 to 2013, CPI implemented the Strengthening Community and Household Resiliency to Food Insecurity in Niger, a 5-year, \$17,238,200 program to strengthen resiliency against food insecurity in the Gouré and Mainé Soroa departments by reaching approximately 80,000 direct beneficiaries in 300 communities.
- From 2006 to 2011, the CRS consortium—CRS, CARE, and Helen Keller International (HKI)—implemented the Programme de Sécurité Alimentaire et Nutritionnelle (PROSAN), a 5-year, \$32,508,160 program to reduce food insecurity for the most vulnerable households in the food-insecure regions of Dosso, Tahoua, and Zinder.

The objective of this audit was to determine whether USAID's food assistance activities in Niger under the multiyear assistance program have achieved their main goals of improving agricultural productivity, food security, and maternal and child health and nutrition.

The audit determined that USAID's food assistance activities in Niger under the multiyear assistance program are not on track to meet the program's main goals of improving food security and maternal and child health and nutrition. Security concerns, including kidnappings and killings of expatriates, have affected cooperating sponsors' ability to implement their programs; travel and monitoring efforts of program officials have been restricted, and some targeted villages could not be reached, forcing cooperating sponsors to find alternate methods to program implementation. Additionally, internal problems have contributed to the difficulties of achieving project goals. The CRS consortium and Africare are behind schedule and unlikely to achieve their project goals by FY 2011, and both reportedly have requested a 1-year extension (at no additional cost). CPI completed its second year of implementation and appears to be on track to meet its goals by FY 2013.

Specifically, with only 1 year remaining in the program, the CRS consortium reportedly has trained only 3,393 participants in agricultural productivity, compared with its target of 9,297 (or 36 percent); and trained 5,409 participants in child health and nutrition, compared with its target of 10,892 (or 50 percent). For additional hectares under improved technologies, the CRS consortium has reportedly achieved only 66 percent of its target. Numerous challenges, including increased insecurity, the food crisis, and funding delays, affected the CRS consortium's ability to meet targets and hampered progress. In addition, according to an independent program evaluation performed in 2009, the Government of Niger's ban on food-for-work activities in 2007 forced CRS and its consortium to reconsider implementation strategies, causing major delays. The evaluation stated that following the ban, the CRS consortium opted to implement a cash-for-work program in which beneficiaries were paid cash for specific activities or services rendered. The change in programs caused significant delays in implementation, and CRS and its officials reported that real implementation of PROSAN activities began in October 2008, 2 years after the program started. The evaluation also stated that CRS and its partners' lack of experience with cash-for-work activities resulted in delays in health center construction and rehabilitation, road repair, and land rehabilitation. Moreover, the evaluation added that the numerous modifications of the CRS consortium's implementation plan, coupled with the uncertainty about the future of the project, led to low morale among project staff and to selective program implementation.

In addition, although the CRS consortium reportedly exceeded its target for the number of community-based organizations assisted, the number of antenatal care visits by skilled providers, and the number of children reached through nutrition programs, these results were based on targets that were too conservative and were not adjusted to reflect realistic expectations (page 13). Furthermore, some results were not verifiable because the supporting documentation was either not available or too vague (page 6).

Africare experienced similar delays and difficulties during the first 2 years of implementation, including delays resulting from the Government of Niger's ban on food-for-work activities, and reported few or no results to USAID from FY 2007 through 2008 and did not meet the majority of its targets for FY 2009. With only 1 year of implementation left, Africare has reportedly achieved only 30 percent of its goal for agricultural training, 13 percent for additional hectares under improved technologies, 64 percent for antenatal care visits, 51 percent for people who received nutrition training, and 50 percent for children reached through nutrition programs. An independent consultant's midterm evaluation in 2010 stated that several activities had not even started at the time of the evaluation. The evaluation further noted that Africare's program lacked leadership, stating that it had lost 12 key personnel and had had two country representatives and four acting country representatives since the beginning of the program in 2007. Moreover, staff morale was hurt by a lack of a clear strategy and limited funding due to cash-flow problems. Africare also operates in regions with considerable security concerns, where neither USAID nor Africare expat staff members have been able to visit. Furthermore, some of the results reported were based on targets that were too conservative and were not adjusted to reflect realistic expectations (page 13). Some results also were not verifiable because the supporting documentation was either not available or vague (page 6).

Finally, CPI, with 3 years remaining in the program, has reportedly achieved about 50 percent of its goals for five of the six indicators tested and is on track to meet its overall goals in FY 2013. However, it also had problems with the reliability of the data reported for some indicators.

On a broader level, despite the program's efforts to reduce food insecurity, studies show that the food security situation in Niger has actually worsened. According to a report issued by the United Nations in July 2010:<sup>3</sup>

Niger is in the midst of a food and nutrition crisis resulting from the failed harvest in 2009 due to the lack of rainfall. A recent vulnerability assessment, conducted in April 2010, indicates that over 7 million people, 46 percent of the population, are in a situation of moderate to severe food insecurity, reaching alarming proportions in some departments.

This survey reveals a significant increase in the number of severely food-insecure people from 2.6 million, according to a rapid survey conducted in December 2009, to 3.3 million people in April 2010.<sup>4</sup>

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<sup>3</sup> Office for the Coordination of Humanitarian Affairs, *Niger Food Crisis—Emergency Humanitarian Action Plan Revision*, July 16, 2010, <<http://ochaonline.un.org/humanitarianappeal/webpage.asp?Page=1885>>, accessed on May 23, 2011.

<sup>4</sup> The U.N. publication notes that, according to the Government of Niger's early warning system, the results of the December 2009 and April 2010 surveys cannot be compared because they used different methodologies.

The U.N. document goes on to state that the results of a 2010 nutrition survey<sup>5</sup> conducted by Niger's National Institute of Statistics, UNICEF, the World Food Programme, and HKI:

testify to the magnitude of the nutritional crisis among children. The Nutrition Survey reveals a global acute malnutrition prevalence exceeding the 15 percent emergency threshold, with 16.7 percent of children aged 6 to 59 months affected. The prevalence of malnutrition has significantly increased since the last survey conducted in 2009, when it was recorded at 12.3 percent. The prevalence of severe acute malnutrition has also risen from 2.1 percent in 2009 to 3.2 percent in 2010.

Despite these challenges, there were notable reported achievements:<sup>6</sup>

- To ensure the sustainability of its multiyear assistance program interventions, CPI chose to focus on training the heads of its 15 supported integrated health centers in the screening and treatment of malnutrition, particularly in the identification of severely malnourished children for referral to the district hospital. CPI also trained 55 district health agents and 34 village-based child growth-promotion teams to build communities' capacity to educate themselves on preventing malnutrition and to weigh children to determine whether they need malnutrition treatment.
- The CRS consortium, through its water and soil conservation projects, held 465 training sessions targeting 9,300 participants on demonstration plots. To teach farmers to manage their land more effectively, local experts conducted the training sessions. As a result, several improved natural resource management techniques promoted by the CRS consortium were adopted on an estimated 7,286 hectares of land.
- Africare constructed 20 gardening wells and 3 pastoral wells in Agadez, along with 5 village multipurpose structures for community meetings, trainings, and other activities in Tillabéri. Africare also distributed 700 kilograms of seeds to farmers in Tillabéri in FY 2009.

To address implementation deficiencies, the audit noted some areas where program improvements should be made:

- Results reported by the cooperating sponsors were inaccurate or not verifiable (page 6).
- Beneficiaries received incorrect per diem payments (page 8).
- Cooperating sponsors' poor planning led to unavailability of food for beneficiaries (page 9).
- Cooperating sponsors did not track or manage their inventory effectively (page 11).
- Performance targets were not realistic (page 13).
- Cooperating sponsors tracked too many indicators, some loosely defined (page 16).

To improve the efficiency and effectiveness of the multiyear assistance program in Niger, we recommend that USAID's Office of Food for Peace:

1. Work with the cooperating sponsors to develop and implement procedures for verifying reported data with source documentation, documenting key assumptions and calculations,

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<sup>5</sup> Nutrition and Child Survival Survey Among Children Aged 6 to 59 Months, May–June 2010, preliminary results, June 2010.

<sup>6</sup> Information was obtained from the cooperating sponsors' FY 2009 or 2010 annual results reports.

and maintaining documentation to support results and other data reported to USAID (page 8).

2. Perform a data quality assessment of its programs in Niger to ensure compliance with USAID guidelines, and document results of the assessment (page 8).
3. Work with all cooperating sponsors to develop and implement adequate internal controls over per diem payments (page 9).
4. Work with cooperating sponsors to develop and implement a plan to ensure that food commodities are timely available by (1) calling forward commodities at the appropriate time and when needed and (2) establishing a contingency plan for distributing food commodities to beneficiaries when warehouses are being fumigated or may not be available for extended periods (page 10).
5. Work with cooperating sponsors to develop a plan to provide food to participants in its food commodity distribution backlog (page 10).
6. Work with cooperating sponsors to develop an action plan that advises and encourages (a) the community members to establish adequate management and financial internal controls and oversight over cereal banks and community stores and (b) community members and cooperating sponsor staff to establish adequate management and financial internal controls and oversight over community and regional warehouses (page 13).
7. Work with cooperating sponsors to review the inventory and financial records of selected cereal banks and community stores to determine correct inventories (page 13).
8. Reevaluate and establish realistic and achievable targets for Food for Peace program indicators (page 16).
9. Work with cooperating sponsors to reevaluate their performance management plan indicators, determine the important indicators to track, eliminate the less significant indicators, and document the results (page 17).
10. Work with its cooperating sponsors to formulate clear definitions for selected indicators, and train staff to ensure that consistent terminology is used in gathering and reporting data (page 17).

Detailed findings follow. Our evaluation of management comments is on page 18. Appendix I contains the audit's scope and methodology. USAID/FFP's written comments on the draft report are included as Appendix II. Appendix III contains a summary of selected indicators.



# AUDIT FINDINGS

## Reported Results Were Inaccurate or Not Verifiable

To measure performance effectively and make informed management decisions, missions must ensure that quality data are collected and made available. USAID provides its assistance objective teams with extensive guidance to help them manage for improved results. Among this guidance is Automated Directives System (ADS) 203.3.5.2, which states that the USAID mission or office and assistance objective teams should be aware of the strengths and weaknesses of their data and the extent to which the data's integrity can be trusted to influence management decisions. According to ADS 203.3.5, "Data Quality," performance data should meet data quality standards for validity, integrity, precision, reliability, and timeliness, and missions should ensure that data used are of sufficiently high quality to support the appropriate level of management decisions. The audit discovered several instances in which results reported by the following cooperating sponsors were inaccurate or not verifiable.

**The CRS Consortium.** The consortium's reported results were either inaccurate or not verifiable for some of the indicators selected for audit.

- For the *number of individuals who received short-term agricultural sector productivity training*, the regional office in Zinder reported 556 in FY 2010, but the supporting documentation provided to the audit team was too vague to verify the actual number. Zinder regional office staff produced participant lists that were not dated to show when the training was performed. Even though the training lasted several days, attendance was taken only once, at the end of the training. Per diem payments were made based on this one-time attendance, with the assumption that participants had attended all days of the training and deserved the full authorized per diem amount. The lack of daily attendance sheets made it difficult to determine whether the participants actually attended every day of the training, presenting the risk that per diem may have been paid to participants for days on which they had not attended (page 8).

For this same indicator, in the city of Konni in the Tahoua Region, the CRS consortium reported attendance of 150 individuals for two training sessions, but the auditors encountered similar problems with supporting documentation.

- For the *number of additional hectares under improved technologies* (calculated based on the amount of fertilizer provided to farmers), Zinder staff provided sheets of paper tallying the results achieved; however, there were no farmer lists identifying who had received the fertilizer.

For this same indicator in Konni, staff reported that community groups reported results based on verification of hectares through discussions with farmers and evidence testing, but there was no documentation to support these visits or verify the additional hectares.

- For the *number of antenatal care visits by skilled providers*, the Zinder regional office reported that it had provided 8,358 antenatal care visits, but the audit team could not verify

this result because the documentation did not indicate who benefitted or when and where the visits were made.

For the same indicator in Konni, staff reported 6,274 antenatal visits, but the auditors could not verify this result because names of the beneficiaries were not provided to the auditors (staff claimed that this information was confidential).

- For the *number of people trained in child health and nutrition*, Zinder reported having trained 405 people, but the lists of training participants provided by Zinder staff could not be matched to the results reported.
- For the *number of children reached by nutrition programs*, Zinder staff provided a spreadsheet tallying the number of children in several villages. However, the totals for several villages did not match the beneficiary registers maintained in villages. Moreover, in several instances the audit noted that women were counted as well.

Furthermore, results from regional offices were incomplete or inaccurate when reported to the main office. The Zinder regional office staff explained that because of reporting deadlines, results were often reported before complete data were obtained. For example, results for the period ending often become available after the cutoff date when the regional offices are expected to submit their reports to CRS. However, CRS made no adjustments after the period to correct the incomplete data reported. Neither CRS nor USAID was aware that the reported results were incomplete and inaccurate and needed to be adjusted after each reporting period.

**Africare.** Similar problems were found at Africare's regional office in the Tillabéri Region.

- For the *number of children reached by U.S. Government-supported nutrition programs*, Africare reported 3,601, but the auditors were unable to verify this number because only aggregate data were retained by the regional office. Regional office staff stated that they were unaware that their office was required to maintain such documentation.
- For the *number of people trained in child health and nutrition*, Africare officials reported training 242 participants over several sessions of 1 to 5 days from January through September 2010. However, daily attendance was not taken, and attendance sheets were not dated to indicate which sessions the participants attended or to match the per diem payment sheets. Furthermore, the per diem payment sheets indicated that payment was made based on one-time registered attendance rather than on daily attendance.
- For the *number of additional hectares under improved technologies or management practices*, Africare reportedly improved 7 hectares in FY 2010, but the auditors did not have adequate documentation to verify these results.

**Counterpart International.** CPI was unable to provide documentation to support the results reported for the *number of additional hectares under improved technologies or management practices*. CPI staff asserted that results were obtained using a formula to calculate the additional hectares but could not clearly explain the formula or how the methodology was developed.

The problems described above indicated that the cooperating sponsors and USAID did not perform adequate data validation or have adequate internal controls to ensure proper collection

and reporting of results. The mission should implement, in coordination with the sponsors, internal controls including periodic validation of the integrity of the collected data through spot checks. Periodic verification of reported results helps ensure that consistent and reliable data are collected for reporting, management decision making, and resource allocation. In addition, the mission had not conducted a comprehensive data quality assessment for any of the cooperating sponsors although conducting an assessment could have identified these problems earlier. Therefore, this audit makes the following recommendations.

**Recommendation 1.** *We recommend that USAID’s Office of Food for Peace work with the cooperating sponsors in Niger to develop and implement procedures for verifying reported data with source documentation, documenting key assumptions and calculations, and maintaining documentation to support results and other data reported to USAID.*

**Recommendation 2.** *We recommend that USAID’s Office of Food for Peace perform a data quality assessment of its programs in Niger to ensure compliance with USAID guidelines, and document results of the assessment.*

## **Beneficiaries Received Incorrect Per Diem Payments**

ADS 596.3.1, “Establishing Internal Controls,” states that management control activities include top-level and functional-level management reviews, as well as the accurate recording and proper execution of transactions and events. ADS 596.3.2, “Assessing the Adequacy of Internal Controls,” states that “USAID managers and staff must continuously assess and improve the effectiveness of internal controls for the Agency’s programs and operations.” Further, the Government Accountability Office’s *Standards for Internal Control in the Federal Government*<sup>7</sup> states that transactions and other significant events need to be clearly documented, and that the documentation should be properly managed, maintained, and readily available for examination. Also, according to Food for Peace Information Bulletin 09-06, “The Office of Food for Peace has an obligation to the federal government and the American people to ensure that Title II resources are used effectively and efficiently to achieve the best possible food security outcomes and that food aid programs continually learn from past experiences and improve their implementation.”

However, the audit determined that some participants received less per diem for training attendance than the amounts recorded by the cooperating sponsor. The audit also found that the cooperating sponsor recorded per diem paid for days not attended by participants.

As part of the Food for Peace program, beneficiaries who participate in formal trainings on health and nutrition or agricultural productivity often receive per diem as a form of compensation and reimbursement for expenses incurred while attending the training. However, six beneficiaries interviewed in the village of Boubaram in the Tanout Department reported per diem amounts less than the amount reported by CRS. For completing a 4-day training on agricultural productivity, participants were entitled to 3,000 CFA (approximately \$6.00), but the four participants interviewed reported receiving only about half of that amount—between 750 and 2,000 CFA (approximately \$1.50–\$4.00). For completing a 3-day training on land restoration, participants were entitled to receive 4,500 CFA (approximately \$9.00), but the two

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<sup>7</sup> GAO/AIMD-00-21.3.1 (11/99).

participants interviewed also reported receipt of about half—between 2,000 and 3,000 CFA (approximately \$4.00–\$6.00). Although participants had signed as receiving the full amount, participants do not necessarily know what they are signing because the illiteracy rate in Niger is quite high. Although the amount discovered in this particular case was immaterial (for a sample of only six beneficiaries), it identifies an important control weakness that presents the opportunity for misappropriated funds.

The audit also found that the CRS consortium reported paying per diem to participants for days when they had not attended the training. Specifically, records showed that participants attended training for 3 to 4 days and were paid per diem for those days, but only one of the six participants interviewed confirmed that he had attended the entire training. Because daily attendance was not taken for several training sessions, the CRS consortium paid the full authorized per diem for completing the entire training based on a one-time registered attendance. As noted previously, Africare also based per diem payments on one-time attendance as daily attendance was not taken.

The CRS consortium and Africare did not have adequate controls over per diem payments. CRS had delegated to a community-based employee sole responsibility for overseeing the distribution of per diems, increasing the risk of misappropriation of funds. The CRS consortium and Africare expressed concerns over the per diem payment process and agreed that more checks and balances and verification were needed to decrease the risk of misappropriation. The audit makes the following recommendation.

***Recommendation 3.** We recommend that USAID’s Office of Food for Peace work with all cooperating sponsors to develop and implement adequate internal controls over per diem payments.*

## **Poor Planning by Cooperating Sponsors Led to Unavailability of Food**

According to USAID/Niger’s Food for Peace factsheet, dated August 25, 2010, USAID’s Office of Food for Peace seeks to bring food assistance to 560,000 malnourished children and pregnant and lactating women in food-insecure households, and to more than 5 million vulnerable Nigeriens. The CRS consortium’s PROSAN aims to reduce food insecurity for most vulnerable households in three food-insecure regions.

From March through June of FY 2010, some food commodities were not available to beneficiaries. The CRS consortium explained that it generally negotiates with its beneficiaries to participate in its programs with the understanding that food will be distributed at a later date, when it arrives in Niger. According to CRS officials, food has not been available in a timely fashion because of the lengthy process required for obtaining food from USAID’s Office of Food for Peace. CRS officials explained that cooperating sponsors were expected to submit an annual pipeline and resource estimate proposal (proposal) that allows the Office of Food for Peace to approve commodity requests and funding for program activities. Generally, USAID takes a few weeks to approve the request, after which the cooperating sponsors request the commodities. The entire process may take up to several months before food arrives in country; CRS generally prepares a proposal in October or November of each year and receives food in May or June of the following year.

According to CRS officials, when the food arrived in June 2010, CRS had enough to distribute to current beneficiaries for 8 months (July to February) and to some of the past beneficiaries who were owed food. However, CRS officials stated the program was still short 912 metric tons of food commodities (4 months' worth of food) for March through June for past beneficiaries.

Consortium officials explained that the program is always playing catch-up with the food distributions. To further complicate matters, tracking down and determining first-owed, first-paid participants is inefficient, and some participants may be without a food distribution for nearly a year. In the departments of Konni and Illéla, the auditors found that 122 people had not received food that was owed to them for participating in three training sessions conducted in Bazaga and Adoua on child health and nutrition in December 2009 and March 2010.

USAID officials disagreed with CRS's argument and attributed this problem to poor planning by the consortium in ensuring that commodities were called forward well in advance to guarantee their availability when needed. USAID officials further stated that there is no requirement for CRS and its consortium or any other cooperating sponsor to submit its proposal in November, but rather cooperating sponsors are encouraged to submit early enough to ensure that commodities are available when needed. The Food for Peace director in Senegal confirmed that CRS's proposal for 2011 was submitted in October 2010, after program activities for FY 2011 had started, which will again delay food commodities until possibly May or June 2011.

As another example of poor planning, the auditors noted a 3-week period when food was not distributed to the village of Birji because the main warehouse was being fumigated. The CRS consortium did not adequately plan for this event, causing food deprivation for 3 weeks for 56 children who benefited from the program.

Without adequate planning, periods of food unavailability will continue. Beneficiaries who participate in assistance programs have to wait a long time to receive the food, which could discourage them from continuing the trainings or other activities. Also, according to CRS officials, this shortage of food generally affects between 2,800 and 4,500 beneficiaries each month for individuals receiving adult literacy training. To resolve these situations, the audit makes the following recommendations.

***Recommendation 4.*** *We recommend that USAID's Office of Food for Peace work with cooperating sponsors to develop and implement a plan to ensure that food commodities are timely available by (a) calling forward commodities at the appropriate time and when needed and (b) establishing a contingency plan for distributing food commodities to beneficiaries when warehouses are being fumigated or may not be available for extended periods.*

***Recommendation 5.*** *We recommend that USAID's Office of Food for Peace work with cooperating sponsors to develop a plan to provide food to participants in its food commodity distribution backlog.*

## Cooperating Sponsors Did Not Track or Manage Inventory Effectively

ADS 596.3.1, “Establishing Internal Controls,” requires managers and staff to implement internal controls to safeguard assets against waste, loss, unauthorized use, and misappropriation. In addition, the U.S. Government Accountability Office’s publication *Standards for Internal Control in the Federal Government*<sup>8</sup> states that an agency needs to manage risk and establish physical control to safeguard vulnerable assets by periodically comparing inventory counts with control records. The publication also states that transactions should be recorded promptly to maintain their relevance and value to management in controlling operations and making decisions. Also, according to Food for Peace Information Bulletin 09-06:

The Office of Food for Peace has an obligation to the federal government and the American people to ensure that Title II resources are used effectively and efficiently to achieve the best possible food security outcomes and that food aid programs continually learn from past experiences and improve their implementation.

USAID implemented cereal banks operated by local villagers (called storekeepers) as a means of securing food to communities year round. Under this program, cereal (usually millet) is purchased at a low price, usually just after the harvest season (October to December). The food is stored at the cereal bank (or warehouse) and sold to the villagers at a small profit, but significantly less than the local market price during the lean season (May to August). With its profits, the cereal bank will repeat the cycle by purchasing commodities when prices are low, and in so doing maintain a sufficient inventory of food year round for the villagers.

The CRS consortium and CPI operate 118 Food for Peace cereal banks in Niger. The audit team visited three cereal banks, and found that they were not operating as intended and that controls over their inventory and proceeds were not adequate.

At a cereal bank supported by CPI, proceeds from the sale of cereal were kept at the storekeeper’s house rather than in a bank account. The storekeeper explained that he was obliged to keep the proceeds at his home because the nearest bank was too far away. The storekeeper retrieved from his house approximately \$5,400 in bundles of cash in CFA (the local currency) and Nigerian naira notes, and stated that he had kept these funds at his house since March 2010. The audit team was unable to reconcile this cash to any accounting records because appropriate records were not maintained on how much cereal was sold or purchased or the inventory level changes since the opening of the cereal bank. Furthermore, the auditors visited this cereal bank in December and saw only 18 bags of cereal in inventory, although ultimate buying months were from October through December, when the costs were lower. The storekeeper did not know when the warehouse would be stocked with new inventory.

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<sup>8</sup> GAO/AIMD-00-21.3.1 (11/99).



**A cereal bank storekeeper retrieved these bundles of cash (approximately \$5,400) from his house. (Photo by Office of Inspector General, December 9, 2010)**

At another cereal bank supported by CPI in the department of Mainé Soroa, no inventory records were available at all. Moreover, the bags of cereal in the store were disorganized and not palletized, and some bags were open. The warehouse was not stocked with new inventory. The villagers explained that they were in the process of restocking the cereal, although the Food for Peace officer in Niger commented that most of the cereal banks should have been stocked by that time of the year.

At another cereal bank supported by CPI in the village of Koutoutourou, some records were available but were unorganized and impossible to reconcile. Moreover, the warehouse was empty. The USAID Food for Peace officer traveling with the auditors was surprised to see the empty warehouse.

Although cereal banks in Niger have a history of not performing well, oversight and monitoring of activities apparently have not increased. According to CPI's baseline studies conducted in 2009, Niger Government officials noted that, in one community, only 2 of 13 cereal banks were still functioning. Officials explained that project designs did not account sufficiently for the complexities related to transportation, distribution, supervision, monitoring, and control. In September 2010, the agreement officer's technical representative for this program (based in Washington, D.C.) visited a CPI cereal bank and voiced concern over the possibility of bankruptcy if appropriate changes were not made after a village chief stated that the bank bought cereal stock at 26,000 CFA (approximately \$52) per sack and sold it for 18,000 CFA (approximately \$36) per sack.

Another Food for Peace program—the community input store, implemented by CPI—seeks to assist farmers by making gardening tools such as hoes, rakes, water pumps, and seeds available for a nominal rental fee or purchase price. The audit found similar problems with inventory management at a community input store in the village of Sissia in the region of Gouré, where the audit team was unable to account for three of the nine water pumps that had been provided. The store manager explained that three pumps had been rented to local farmers, but the store did not maintain any record of who was renting the tools from the shop.

The audit also noted that CPI was not appropriately tracking its inventory of food commodities. A warehouse keeper in Gouré was not accurately recording cooking oil inventory. Although each box of six containers contained 22.2 kilograms of cooking oil, he was recording only 22 kilograms for each box, which resulted in underreported inventory of 176 kilograms of cooking oil for that warehouse alone. Although in this case the amount was insignificant, over time it could amount to more serious discrepancies. Also, this practice may be occurring at other warehouses.

With regard to safeguarding and recording inventory at the warehouses, the audit found that controls could be improved. At both warehouses visited in the Department of Konni and at the three visited in Tanout/Mirriah, the CRS consortium did not have a two-person, two-lock system in place to ensure that one person is not granted sole oversight of commodities. In addition, at one of the warehouses in Konni, the warehouse manager did not sign stock cards to acknowledge commodity receipts and withdrawals for more than a year. The warehouse manager claimed that it was not necessary since he was the only one overseeing the inventory.

At a community warehouse in the village of Birji in the department of Mirriah, the door lock was broken. Also, the storeroom manager did not use stock cards to record food distributions, making it impossible to verify the accuracy of reported stock levels before and after food distributions.

These issues occurred because the program's internal controls were inadequate and the program lacked oversight. Without adequate internal controls and oversight of the program, USAID-sponsored commodities are at risk of theft, and USAID-funded programs such as the cereal banks and community stores in Niger will not be sustained. To address these issues, this audit makes the following recommendations.

***Recommendation 6.*** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to develop an action plan that advises and encourages (a) the community members to establish adequate management and financial internal controls and oversight over cereal banks and community stores and (b) community members and cooperating sponsor staff to establish adequate management and financial internal controls and oversight over community and regional warehouses.

***Recommendation 7.*** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to review the inventory and financial records of selected cereal banks and community stores to determine the correct inventory.

## **Performance Targets Were Not Realistic**

Both the cooperating sponsors and the USAID missions have a responsibility to set appropriate targets and to review and assess their relevancy on a periodic basis. According to Performance Monitoring and Evaluation TIP No. 8, "All targets, both final and interim, should be based on a careful analysis of what is realistic to achieve, given the stage of program implementation, resource availability, country conditions, technical constraints, etc." ADS 203.3.2.2.b also states that USAID missions/offices should use performance information to assess progress in achieving results and to make management decisions.



A review of cooperating sponsors' performance for FY 2010 indicated that their targets were not realistic. Some were overly ambitious, cooperating sponsors reportedly having achieved less than 30 percent of the annual targets in several cases (and only 19 percent in one case), with only 1 year of implementation remaining. Conversely, some targets were too conservative: cooperating sponsors reportedly exceeded the targets by between 85 and 439 percent.

Some examples of overly ambitious targets include the following:

- *The number of individuals who have received short-term agricultural sector productivity training.* The CRS consortium trained 1,116 of the expected 2,450 people (46 percent), while Africare trained 197 of the expected 815 people (24 percent).
- *The number of children reached by U.S. Government-supported nutrition programs.* The CRS consortium reached 8,382 of the expected 44,051 children (19 percent).
- *The number of additional hectares under improved technologies or management practices.* Africare helped farmers expand improved technologies or management practices to 232 of the expected 800 hectares (29 percent).
- *The number of children 0–36 months being weighed monthly.* Africare reached 3,336 of the expected 6,800 children (49 percent).
- *The number of people who directly benefit from potable water wells constructed and/or rehabilitated.* Africare reached 1,575 of the expected 7,250 people (22 percent).
- *The number of communities with stable cereal banks.* CPI reported that 6 of the 30 assisted communities had stable cereal banks (20 percent).
- *The number of beneficiaries who received services to improve marketing strategies for enhanced community livelihood capacity and resiliency.* CPI reached 1,500 of the expected 2,650 beneficiaries (57 percent).

Cooperating sponsors explained that numerous challenges affected their ability to meet targets. Increased insecurity in the northern part of the country hampered progress, as some targeted villages could not be reached. The government's 2007 ban on food-for-work activities constrained program implementation: by increasing the cost of land recuperation activities, the ban reduced the amount of land recuperated. The food crisis that began in late 2009 also hindered the implementation of activities. As the number of malnourished children increased, cooperating sponsors saw a large spike in consumption and a quick depletion of inventory. They had to prioritize their activities to provide emergency food assistance, lessening their ability to meet health and nutrition program targets.

In addition, cooperating sponsors cited difficulties caused by delays in program funding. Because 70 percent of program funding (aside from overhead and indirect costs) comes from the monetization of U.S. agricultural commodities, cooperating sponsors did not receive the bulk of the money for program implementation until after the commodities arrived in Niger and were auctioned to the highest bidder. Any delay in the procurement, delivery, or auctioning of commodities inevitably translated into a delay in program funding, implementation, and achievements. Africare's and the CRS consortium's late start in starting activities in 2007 and 2008 also affected their ability to meet targets, as they struggled to make up for lost time.

Some examples of overly conservative targets include the following:

- *The number of individuals who have received short-term agricultural sector productivity training.* CPI set a target of 520 but trained 960 people, exceeding its target by 85 percent.
- *The number of antenatal care visits by skilled providers from U.S. Government-supported facilities.* The CRS consortium set a target of 5,000 but reached 26,939 people, exceeding its target by 439 percent.
- *The number of producers' organizations, water users' associations, trade and business associations, and community-based organizations assisted.* The CRS consortium set a target of 30 but provided services to 76, exceeding its target by 153 percent. Africare set a target of 240 but provided services to 645, exceeding its target by 169 percent.
- *The number of people trained in child health and nutrition through U.S. Government-supported health area programs.* CPI set a target of 1,970 but trained 4,669 people, exceeding its target by 137 percent.
- *The number of children reached by U.S. Government-supported nutrition programs.* CPI set a target of 1,332 but reached 2,929 children, exceeding its target by 120 percent.
- *The number of farmers who have adopted at least one measure to protect soil and restore soil fertility.* CPI set a target of 275 but reached 900 farmers, exceeding its target by 227 percent.
- *The number of children 0–36 months being regularly weighed.* CPI set a target of 1,600 but reached 3,861 children, exceeding its target by 141 percent.

The CRS consortium explained that even though it targeted only one region for antenatal care visits, two other regions participated in the activity, and their results were also reported. Also, following recommendations made during the midterm evaluation, the consortium continued efforts in certain program areas and exceeded expectations.

Africare stated that the scope of one of its activities was expanded to include other kinds of community-based organizations, allowing it to reach more beneficiaries.

CPI exceeded many of its targets because it used health centers as a medium for food distribution. Women who could not meet their children's nutritional needs sought prenatal consultations in higher numbers so that they could also receive food assistance. As more people visited health centers for food assistance and prenatal consultations, CPI was able to reach more people with child health and nutrition messages. Because not all of the region's health facilities provided food assistance, people traveled to CPI facilities for help, allowing CPI to exceed targets for this activity.

The process that cooperating sponsors used to adjust some of their targets did not seem standardized and was often confusing and vague. For example, the CRS consortium did not adjust targets until November 2010, 4 years after program inception. Africare claimed to have adjusted its targets before November 2010, but there was no evidence that USAID approved the changes. Furthermore, a USAID official stated that Africare did not go through the formal approval process. CPI adjusted targets following its baseline study in April 2009 and again in November 2010, but its adjustments were often overly conservative.

Both the cooperating sponsors and USAID have a responsibility to set, review, and assess the relevance and appropriateness of established targets. When unrealistic targets are established, it is difficult to measure performance, evaluate the program, and make informed management decisions. Performance targets should be recalibrated, taking into account funding levels, previous targets, and actual results for program activities. Without a serious reevaluation of program targets, it will be difficult for the mission to manage the program to achieve realistic results and to evaluate the performance and impact of the program accurately.

To address these issues, this audit makes the following recommendation.

***Recommendation 8.*** *We recommend that USAID's Office of Food for Peace, in conjunction with the cooperating sponsors, reevaluate and establish realistic and achievable targets for the Food for Peace program indicators.*

## **Cooperating Sponsors Tracked Too Many Indicators, Some Loosely Defined**

According to ADS 200.6, performance indicators are used to observe progress and to measure actual results compared with expected results. Performance indicators help answer how or if a USAID mission/office is progressing toward its objective. ADS 203.3.4.2 states that good performance indicators should be:

- Objective—unambiguous about what is being measured and precisely defined in the performance management plan (PMP)
- Practical—selected based on the availability of data that can be obtained at reasonable cost and in a reasonable time
- Useful—for management and the relevant level of decision making
- Adequate—inclusion of only as many indicators as are necessary and cost-effective for results management and reporting purposes

Additionally, ADS 203.3.3.1 states that performance indicators should be chosen with care so that they are kept to a minimum and accurately reflect the performance of the result they are intended to track.

However, the cooperating sponsors' indicators did not meet ADS standards as outlined above. Although ADS states that a minimum number of indicators should be chosen, mission officials and cooperating sponsors both agreed that they were tracking too many indicators; each is tracking between 15 and 25 indicators above those required for annual reporting by USAID/Washington and Food for Peace.

The audit team also noted during visits to cooperating sponsors' offices that Africare and the CRS consortium did not have documentation readily available. For example, it took 45 minutes for program officials to gather the supporting documentation for some indicators, and not all of the documentation was always available. At times, officials had to visit several files to find documents or call several staff members for assistance.

Africare has already proposed a number of changes to streamline its reporting requirements. Consortium officials also stated that reducing the number of indicators would simplify the monitoring process, thereby reducing the time and costs involved in data collection and allowing cooperating sponsors to focus on program implementation.

In addition to too many indicators being tracked, the indicators were not always clearly defined. For example, Africare's indicator *number of producers' organizations, water users' associations, trade and business associations, and community-based organizations assisted* is defined as the number of community organizations assisted by the project. However, Africare does not clearly define in its PMP what constitutes "assistance" to these organizations. Africare clarified that any kind of training, technical assistance, supervision, or support would be considered "assistance" but was not clear as to what level of effort or frequency of involvement would qualify. For example, it was uncertain whether a supervisory visit made once a year for 5 minutes would suffice or whether the visits would have to be longer or more frequent. Further clarification is needed.

Another indicator not clearly defined by cooperating sponsors is *number of additional hectares under improved technologies or management practices*. When CRS and CPI were asked to clarify how they measure an additional hectare, it became apparent that they were interpreting the use of the word "additional" differently. Under the CRS consortium's system, if a farmer had 2 hectares of land and introduced new technologies to both hectares, the consortium would report 2 additional hectares under improved technologies or management practices. However, given this same scenario, CPI would report *no additional* hectares under improved technologies or management practices because CPI reports additional hectares only if the farmer expands his land to previously uncultivated plots. If the farmer were to expand his land so that he had 3 hectares of land under improved technology instead of 2, CPI would then report 1 additional hectare to USAID, while the CRS consortium would report 3. On the basis of these differences, one could argue either that CPI is underreporting results or that CRS is overreporting results.

Although ADS requires that indicators be objective, indicators sometimes were loosely defined in cooperating sponsors' PMPs. The lack of clearly defined terms used in indicators on which data were collected compromised data quality and made monitoring and evaluating program performance difficult. Therefore, this audit makes the following recommendations.

***Recommendation 9.*** *We recommend that USAID's Office of Food for Peace work with cooperating sponsors to reevaluate their performance management plan indicators, determine the important indicators to track, eliminate the less significant indicators, and document the results.*

***Recommendation 10.*** *We recommend that USAID's Office of Food for Peace, in conjunction with its cooperating sponsors, formulate clear definitions for selected indicators, and train staff to ensure that consistent terminology is used in gathering and reporting data.*

# EVALUATION OF MANAGEMENT COMMENTS

USAID agreed with all ten recommendations in the draft report. Having reviewed the actions taken by the mission and the supporting documentation provided, we have determined that final action has been taken on Recommendations 3, 4(b), 5, 6, 8, and 9, and management decisions have been reached on Recommendations 1, 2, 4(a), 7, and 10. Our evaluation of management comments is shown below:

**Recommendation 1.** USAID has reviewed the cooperating sponsors' monitoring and evaluation plans—which define and clarify the collection, verification, and reporting procedures for results data—and has made specific recommendations to the cooperating sponsors on these plans. The mission expects that the cooperating sponsors will perform their first verification of results by July 31, 2011. Accordingly, a management decision has been reached on this recommendation.

**Recommendation 2.** USAID will review and confirm the cooperating sponsors' compliance in implementing the recommendations of the data quality assessment by September 15, 2011. Accordingly, a management decision has been reached on this recommendation.

**Recommendation 3.** CRS and its partners have taken steps to establish better controls, including segregation of duties. CRS recruited additional staff to ensure compliance with grant management regulations and procedures. This action constitutes final action on this recommendation.

**Recommendation 4(a).** USAID has reviewed and approved the planned distribution for commodities but will revisit and approve the actual call forward when the cooperating sponsor submits its FY 2012 Pipeline Resource Estimate Proposal by October 31, 2011. Accordingly, a management decision has been reached on this recommendation.

**Recommendation 4(b).** USAID has approved the cooperating sponsors' contingency plans for distributing commodities to beneficiaries. This action constitutes final action on this recommendation.

**Recommendation 5.** USAID has reviewed and approved the plans developed by the cooperating sponsors to provide food to past participants who did not receive commodity distributions. This action constitutes final action on this recommendation.

**Recommendation 6.** USAID has reviewed the action plans with the community members responsible for managing the cereal banks and community stores. The cooperating sponsors are closely monitoring and mentoring the community management committees, ensuring an understanding of the security of physical stock as well as cash on hand. USAID has also confirmed that CPI will not initiate new cereal banks or shops after FY 2011. This action constitutes final action on this recommendation.

**Recommendation 7.** USAID will further review the inventory and financial records for selected cereal banks, community stores, and warehouses and will provide a report on the findings of its

review by September 15, 2011. Accordingly, a management decision has been reached on this recommendation.

**Recommendation 8.** In the revised FY 2011 Indicator Performance Tracking Tool, USAID has identified specific new targets for the FY 2011–2013 period. This action constitutes final action on this recommendation.

**Recommendation 9.** In the revised FY 2011 Indicator Performance Tracking Tool, USAID has identified several indicators to be reformulated or dropped. This action constitutes final action on this recommendation.

**Recommendation 10.** USAID has been working with the cooperating sponsors to come up with clearer definitions and consistent terminology for selected indicators. These definitions will be reformulated during the data quality assessment by August 31, 2011. Accordingly, a management decision has been reached on this recommendation.

# SCOPE AND METHODOLOGY

## Scope

The Regional Inspector General/Dakar conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions in accordance with the 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's food aid assistance program in Niger achieved its main goals.

The audit focused on the results of activities administered through USAID's Office of Food for Peace in Niger for FY 2010. The cooperating sponsors selected for audit are listed in the table.

**Cooperating Sponsors for Niger's Food for Peace Activities**

<b>Recipient</b>	<b>Agreement Amount (\$)</b>	<b>Agreement Dates</b>
Africare	17,042,746	2006–2011
CRS consortium (CRS, HKI, and CARE)	32,508,160	2006–2011
CPI	17,238,200	2008–2013
<b>Total</b>	<b>66,789,106</b>	

The Food for Peace nonemergency activities selected for the audit totaled \$66,789,106 covering FYs 2007–2013. In FY 2010, Food for Peace obligated \$15,000,000 for nonemergency programs implemented by Africare, CPI, and the CRS consortium, and disbursed \$16,662,400 including prior-year obligations.

The audit evaluated the achievements of the Office of Food for Peace and its cooperating sponsors in Niger. The assessment included determining whether the program and cooperating sponsors achieved the objectives of the multiyear assistance programs (MYAPs) as described in the grant agreements, the MYAP proposals, the implementation plans, and other project documentation through interviews with program staff and beneficiaries.

In conducting this audit, we reviewed and assessed the significant internal controls developed and implemented by the USAID Office of Food for Peace and the cooperating sponsors to manage and monitor the activities. The assessment included internal controls related to whether USAID (1) reviewed progress reports submitted by the cooperating sponsors, (2) conducted and documented periodic meetings with the cooperating sponsors, (3) performed documented visits to the activity sites, and (4) developed and implemented policies and procedures to safeguard the assets and resources of the activities. In addition, we obtained an understanding of and evaluated (1) the MYAPs; (2) cooperating sponsors' performance management plans; (3) performance measures, indicators, and results; (4) program evaluations; (5) site visit reports; (6) commodity losses and claims; and (7) obligations and expenditures.

Audit fieldwork was performed from November 29 to December 16, 2010, at the USAID Food for Peace office in Niamey, Niger; offices of cooperating sponsors (CRS, Africare, CPI) and consortium members (CARE, HKI); and program implementation sites in the Tillabéri, Zinder, Tahoua, and Diffa Regions.

## Methodology

To answer the audit objective, we reviewed the P.L. 480 Title II program requirements and applicable USAID policies and procedures. In addition, we reviewed program documentation, including the award agreements, baseline reports, and program evaluations. We interviewed officials in the USAID Office of Food for Peace regarding their roles and responsibilities for implementation of the program.

Additionally, we interviewed program staff from the cooperating sponsors regarding the program achievements and then assessed the design and implementation of the program as well as the reported achievements. We visited six regional warehouses of the CRS consortium and CPI in Zinder, Gouré, and Konni (Africare did not have any program commodities in store at the time of our visit to Niamey) and interviewed staff, observed storage conditions, and examined documentation. We chose these warehouses based on time constraints and proximity to other program activities and the communities where they were being implemented.

For each cooperating sponsor, we selected a sample of program implementation sites to visit. In all, we travelled to four regions in Niger and visited six warehouses, three cereal banks, two community stores, one health center, and three farming projects. We judgmentally selected activity sites on the basis of travel restrictions imposed by the U.S. Embassy because of security concerns, time constraints, and the need to cover all strategic objectives. At these sites, we met with community members, interviewed beneficiaries, reviewed documentation retained by the committees, and observed projects that had been implemented in these communities by the cooperating sponsors under various projects. We judgmentally selected and interviewed beneficiaries from beneficiary lists provided by the cooperating sponsors according to beneficiary availability at the time of our visit. Accordingly, the results from the sample cannot be projected to the universe of all activities on a statistical basis. However, we believe that our work provides a reasonable basis for our conclusions.

We also examined the indicator performance tracking tables. We interviewed USAID and cooperating sponsor personnel to determine how performance targets and results were set and obtained. As part of this process, we gained an understanding of the data reported annually to the mission and developed procedures to test the data's validity and reliability. We also reviewed the results reported by cooperating sponsors during site visits to verify the existence or occurrence of activities.

We verified reported data by reviewing supporting documentation and by comparing reported information with data maintained at the sites we visited for the six main indicators listed in Appendix III.



# MANAGEMENT COMMENTS



May 5, 2011

## MEMORANDUM

**TO:** Gerald Custer, Regional Inspector General/Dakar

**FROM:** Dina Esposito, Director, USAID/Office of Food for Peace  
Kevin J. Mullally, Mission Director, USAID/Senegal

**SUBJECT:** Management Responses to RIG/Dakar Draft Report on Audit of USAID's Food Assistance under the Multiyear Assistance Program in Niger (Report No. 7-683-11-00x-P)

On March 30, 2011, the USAID Office of Food for Peace in Washington and USAID/Senegal, to which the FFP/Dakar reports, received the draft report on subject audit containing six findings and ten recommendations. The purpose of this memorandum is to describe the significant actions already taken by USAID for each of the ten recommendations, in turn, and also respond to some of the key findings. In addition, we are requesting that management decisions be issued for all ten recommendations and closure for seven of the recommendations (# 1, 3, 4, 5, 6, 8, & 9) for actions recently taken. Details are as follows.

Overall, USAID appreciates the efforts undertaken by the auditors to strengthen the systems and procedures of USAID/FFP programs in Niger but would like to underscore the special circumstances in which US Government staff and partners have worked in Niger over the past three years. In addition to being located in a USAID non-presence country, the USAID/FFP program in Niger has faced numerous challenges. The key challenges include: an unstable security situation; several kidnapping attempts; one kidnapping attempt on US Embassy personnel in November 2009; and, the February 18, 2010 military coup that imposed a transitional government on Niger pending anticipated elections for late 2010. The former Tandja regime also imposed a ban on Food for Work in 2008 that delayed implementation of the three USAID/FFP non-emergency programs in Niger and required the revision and re-approval of all the programs in Niger. Staffing turnovers were extremely high and due to travel restrictions, certain implementation sites were inaccessible to both Cooperating Sponsor (CS) and USG personnel.

Despite these constraints, USAID/FFP staff, based in Senegal and Niger, worked closely with implementing partners to implement and monitor program activities and to improve procedures when they were found deficient. USAID staff have undertaken more than 15 site visits as part of USAID's monitoring process in the last year and a half. In FY 2010, there were three trips made

by USAID/Washington as well as multiple FFP/Niger and FFP/Dakar field trips to review data quality and commodity management systems. This was a significant achievement and represents an increase in oversight as compared to previous years.

In providing our responses to the audit recommendations, USAID must also underscore that there are and will be limitations as to how involved USAID can get with managing these CS programs, which are provided through cooperative agreements. There are also limitations on the level of programmatic changes that USAID can realistically ask Africare and Catholic Relief Services to implement as these two CSs will not be receiving additional USAID/FFP resources after FY 2011. Having said this, the following is our response to the ten audit recommendations:

**Recommendation No. 1:** We recommend that USAID's Office of Food for Peace work with the cooperating sponsors to develop and ensure implementation of procedures for verifying reported data with source documentation, documenting key assumptions and calculations, and maintaining documentation to support results and other data reported to USAID.

**Response No. 1:** USAID/Senegal and the Office of Food for Peace in Washington (FFP/W) concur with recommendation No. 1. We have reviewed each Cooperating Sponsors' monitoring and evaluation (M&E) plan and made specific recommendations to the partners in the attached letter dated May 4, 2011 that was sent to all CSs in Niger. Based on our review, all the M&E plans have detailed performance management plans (PMP) in which they define and clarify their results data collection, verification, and reporting procedures. However, in the letter, USAID/FFP has made specific recommendations on the CSs' results framework and evaluation procedures and provided some key online resources related to performance management and reporting.

Based on this clarification, USAID/Senegal and FFP/W kindly request that Recommendation #1 be closed prior to the issuance of the RIG report.

**Recommendation No. 2:** We recommend that that USAID's Office of Food for Peace perform a data quality assessment of its programs in Niger to ensure compliance with USAID guidelines and document results of the assessment.

**Response No. 2:** USAID/Senegal and the Office of Food for Peace in Washington (FFP/W) concur with recommendation No. 2 and will work with the cooperating sponsors in Niger to meet this requirement. In July-August 2011, USAID staff from Dakar and Niamey will lead a field Data Quality Assessment (DQA) exercise. During the DQA, USAID staff will review each CS's data reporting and management procedures focusing on the six indicator data tested by the RIG auditors. USAID/FFP staff will utilize standard checklists developed by FFP/W experts that contain pre-determined definitions and questionnaires for each indicator, when conducting the DQAs. USAID will review and confirm the CSs' compliance in implementing the recommendations of the DQA in writing before September 15, 2011 in order to close this recommendation.

**Recommendation No. 3:** We recommend that USAID's Office of Food for Peace work with all cooperating sponsors to develop and implement adequate internal controls over per diem payments.

**Response No. 3:** USAID/Senegal and FFP/W concur with this recommendation and have worked with cooperating sponsors to meet this requirement. Responding to the specific RIG

findings, Catholic Relief Services (CRS) with its partners immediately began to address the underlying deficiencies. CRS/HQ sent an independent team to Niger to provide an independent assessment of the situation and to make recommendations on how to correct the problem. CRS reviewed position descriptions and provided training for all field staff on the correct accountability steps. Attached is a document summarizing the findings of the CRS independent audit team; the April 29<sup>th</sup> letter from CRS/HQ indicates that CRS has taken steps to establish better controls, including ensuring segregation of duties. Additional CRS staff were recruited to ensure compliance to CRS/USAID grant management regulations and procedures. Moreover, CRS key staff, responsible for management of the Title II program, participated in a two-week USAID/FFP food aid commodity management workshop, organized in Dakar, Senegal as well as a USG compliance workshop organized by CRS in Kenya.

As noted in the draft audit report, Counterpart International's per diem payment systems had adequate internal controls. However, USAID/Senegal Regional Controllers' office staff are willing to work with the other two cooperating sponsors to review their controls as necessary. All CSs receiving funding from USAID adhere to the guidance provided by OMB Circular A-133. As such, each CS conducts an A-133 audit for each program that it manages. To adhere to A-133, each CS must have adequate internal controls over all USG resources, not limited to per diem payments. The RIG audit process has raised the level of attention to addressing this responsibility for each of the cooperating sponsors.

Based on this clarification, we kindly request that this recommendation be closed upon issuance of the final audit report.

**Recommendation No. 4 (a):** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to develop and implement a plan to ensure that food commodities are timely available [sic] by calling forward commodities at the appropriate time and when needed.

**Response No. 4 (a):** FFP/W and USAID/Senegal concur with Recommendation No. 4 (a) and have reviewed the Counterpart International (CPI) plan to ensure that commodities are called forward at the appropriate time and when needed (see attached). The plan will be implemented during the FY 2012 call forward process and CPI will seek 180 Metric Tons (MT) of corn soya blend (CSB) and 40 MT of vegetable oil for direct distribution. USAID has reviewed and approved the planned distribution for these commodities per attached, but will revisit and approve the actual call forward when the CS submits its FY 2012 Pipeline Resource Estimate Proposal (PREP). Generally, each cooperating partner provides such a plan as part of its PREP submission that is due in the fall of each year. If PREPs are submitted on time, the usual process allows for adequate review and approval before the call forwards are processed.

The Africare and Catholic Relief Services programs are destined to expire in FY 2011 and would not require any new commodity call forwards in FY 2012 or beyond. On April 19, 2011, the AOTR for Niger, based in FFP/Washington, issued letters to both CSs (see attached), confirming USAID's and the CSs' mutual understanding that no additional commodities would be called forward in FY 2012.

In that regard, we kindly request that this recommendation be closed upon issuance of the final audit report.

**Recommendation No. 4 (b):** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to develop and implement a plan to ensure that food commodities are timely available [sic] by establishing a contingency plan for distributing food commodities to beneficiaries when warehouses are being fumigated or may not be available for extended periods

**Response No. 4 (b):** FFP/W and USAID/Senegal concur with Recommendation No. 4 (b) and have worked with the cooperating sponsors in Niger to develop contingency plans for distributing food commodities to beneficiaries when warehouses are being fumigated or are not available for extended periods. The plans are attached and have been approved by USAID. Also all Niger cooperating sponsor logistics staff attended the week-long Commodity Management Workshop, held in Dakar, Senegal, in late March which focused on warehouse and storage management best practices.

In that regard, we kindly request that Recommendation #4 be closed upon issuance of the final audit report.

**Recommendation No. 5:** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to develop a plan to provide food to participants in its food commodity distribution backlog

**Response 5:** FFP/W and USAID/Senegal concur with Recommendation No. 5 and have worked with cooperating sponsors in Niger to develop plans to provide food to participants in their commodity distribution backlog should one exist. The plans (see attached) were reviewed and approved by USAID and will be implemented by cooperating sponsors in Niger as applicable. USAID has apprised each CS of the importance of submitting required reports in a timely manner to ensure that programs are approved to allow for commodities to reach country when needed.

In that regard, we kindly request that Recommendation #5 be closed upon issuance of the final audit report.

**Recommendation No. 6:** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to develop an action plan that advises and encourages the community members to establish adequate management and financial internal controls and oversight over cereal banks and community stores.

**Response No. 6(a):** FFP/W and USAID/Senegal concur with some of the findings as stated in the draft report and have reviewed cooperating sponsors' plans and agreements established previously with regard to managing community-owned cereal banks and stores. Based on our review, these (attached) action plans and protocols or "accords" with the community members responsible for managing cereal banks and community stores are very consistent with the intent of the audit recommendation. CSs are closely monitoring and mentoring the community management committees, ensuring an understanding for the security of physical stock as well as the cash in hand. USAID has also confirmed that CPI will not initiate new cereal banks or shops after FY 2011. Based on our review the plans and agreements submitted by cooperating sponsors sufficiently address existing constraints in managing community cereal banks and input stores. As noted in the attachments, all CSs are clearly providing necessary training on infrastructure and management procedures. Communities themselves are committed and have taken true ownership of these facilities.

In that regard, we kindly request that Recommendation 6(a) be closed upon issuance of the final audit report.

Furthermore, USAID wishes to provide some clarifications with regard to findings on management of cereal banks. As noted on page 11 - 12 of the draft audit report,

*“At a **CPI cereal bank** (emphasis added), proceeds from the sale of cereal were kept at the storekeeper’s house rather than at a financial bank. The storekeeper explained that he was obliged to keep the sales proceeds at his home because the nearest bank was too far away. The storekeeper retrieved from his house approximately \$5,400 in bundles of cash in CFA (the local currency) and Nigerian naira notes, and stated that he had kept these funds at his house since March 2010.....another **CPI cereal bank** (emphasis added) in the village of Anassaoul in the department of Mainé Soroa had no inventory records at all.”*

USAID kindly requests that these two sections, highlighted in bold for emphasis, be modified to state “at a cereal bank supported by CPI.” Cereal bank and stores, supported by USAID/FFP and other donors in Niger, are run by the villagers through a management committee elected by the villagers themselves. These facilities are not owned nor directly managed by the CSs. At the very beginning of the cereal bank or community store implementation, community are encouraged to organize themselves to provide initial own cash and in-kind contribution including grains and set up a management committee.

Official banking systems are virtually non-existent in rural Niger. As such in the Niger context, it is not abnormal for community-selected cereal bank managers to keep cash in their homes. The audit report does not fully reflect this reality nor our belief that the cereal bank treasurer interviewed by the auditors should be commended for his honesty and transparency in showing the RIG auditors the actual proceeds. His actions should be seen as a positive sign of transparency and good governance. However, USAID will still encourage cooperating sponsors to facilitate the process of cereal bank committees opening accounts with financial institutions if this mechanism has been identified and accepted as feasible, depending on existing bank facilities and the preference of the community in question. Cooperating sponsors will also look into helping these cereal banks procure safes or lockboxes for the funds that cannot be deposited into financial institutions.

Regarding the tracking of CPI commodity inventory, on Page 14, related to cooking oil inventory errors, please note that the cooperating sponsor has made the necessary corrective actions (see attachment); as such, USAID/FFP requests these two CPI-related findings, and if possible, the photograph on page 11 of the report, be removed or revised upon issuance of the final report.

Again, all USAID cooperating sponsors in Niger have plans and systems in place that sufficiently address existing constraints in managing community cereal banks and input stores. As such, USAID/Senegal and FFP/W kindly request that Recommendation #6(a) be closed upon issuance of the final report.

**Recommendation No. 6(b):** We recommend that USAID’s Office of Food for Peace work with cooperating sponsors to develop an action plan that advises and encourages community members and cooperating sponsor staff to establish adequate management and financial internal controls and oversight over community and regional warehouses.

**Response No. 6(b):** Community and regional warehouses are constructed jointly by the community (local material and labor) with additional support of CSs, as necessary. USAID has reviewed and approved the CSs’ plans to improve the community management of such warehouses, in line with the intent of the audit report. CSs have conducted trainings with all community management committees on proper storage of commodities and management practices, during which all committees were advised to purchase pallets. As noted in the attachments, all CSs are clearly providing necessary training on infrastructure and management procedures. Communities themselves are committed and have taken true ownership of these facilities.

In that regard, USAID accordingly requests that this recommendation be closed upon issuance of the final report.

**Recommendation No. 7:** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to review the inventory and financial records of selected cereal banks and community stores to determine correct inventories

**Response No. 7:** FFP/W and USAID/Senegal concur with this recommendation and have reviewed and approved cooperating sponsors' plans to ensure improved performance, management and accountability of the cereal banks and community stores. USAID staff will further review the inventory and financial records for selected cereal banks and community stores and warehouses visited by the auditors. Prior to September 15, 2011, USAID will provide a trip report confirming the findings of this review keeping in mind that any new procedures must be accepted and adopted by the recipients and respectful to community specificities in order to close the recommendation.

**Recommendation No. 8:** We recommend that USAID's Office of Food for Peace in conjunction with the cooperating sponsors reevaluate and establish realistic and achievable targets for Food for Peace program indicators

**Response No. 8:** FFP/W and USAID/Senegal concur with the recommendation and have re-evaluated FY 2011 program targets with each of the CSs to ensure they fulfill the audit requirements, specifically with making the targets more realistic. As noted in the attached, on May 5, 2011, USAID sent each CS partner in Niger a letter making specific target adjustments and re-iterating the process of amending and approving target amendments. Attached to each letter is the revised FY 2011 IPTT in which USAID has identified specific new targets for the FY 11-13 period.

However, USAID would like to underscore that, with respect to the over-performance of the some targets, rather than cutting off the number at the target level, cooperating sponsors in Niger often aimed to achieve more versus fewer results. In other cases, the Life of Activity (LOA) targets for some of the indicators selected by the RIG auditors (including the CRS Monitoring indicators 1.3.1 and 2.3.3) were a summation of achievement of previous years whereby the same group/individuals (including children) could be assisted/reached twice or more in the life of the program. Some indicators, including number of antenatal care (ANC) visits indicator, are difficult for cooperating sponsors to determine whether it is exceeding or missing its target. For instance, antenatal care visits are held at FFP-supported health centers, the same health centers where cooperating sponsors are providing rations to pregnant and lactating women. The availability of these rations at the health centers during the Niger food crisis when access to food became very difficult led to a significant increase of pregnant and lactating women frequenting the health center and thus being able to utilize health services essential to them, such as antenatal care. Similarly, overachievement of the ANC visit indicator and the number of people trained indicator are linked. An example is the village extension teams that conducted sensitization training near health centers as well as initial screening of children. Because of the 2010 food crisis, the numbers of attendees at the different functions jumped beyond expectation because of the need for children to be treated, and the adults taking advantage of the services provided. Another reason for the higher than expected participation numbers was the highly motivated extension teams, who could see progress because of their participation and became even more motivated.

Finally, the six indicators reviewed by auditors are monitoring indicators that should be reviewed as a whole (versus individually) to review overall progress or trends against targets. Together these indicators, per attached spreadsheet summarizing the FY 2010 total results vs. targets, are not that abnormal across the entire program vs. individually. At the LOA level, for instance, in FY 2010, the Niger cooperating sponsors did achieve on average 166% of their targeted results for the six selected indicators as captured in the attached spreadsheet in the last column highlighted in blue. Each year, the PVOs also submitted detailed narrative text explaining the deviations from targets for each indicator; these narratives, along with qualitative data gathered during site visits, are often reviewed with the indicator tracking tables to better understand the results already achieved and to be achieved over the life of the activity.

In that regard, we kindly request that Recommendation #8 be closed upon issuance of the final audit report.

**Recommendation No. 9:** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to reevaluate their performance management plan indicators, determine the important indicators to track, eliminate the less significant indicators, and document results

**Response No. 9:** FFP/W and USAID/Senegal concur with this recommendation and have re-evaluated the cooperating sponsors' FY 2011 performance management plan indicators and determined the important indicators to track and document results, as applicable. USAID sent these detailed suggestions to each CS on May 5, 2011 (see attached). In each letter, USAID has asked the CSs to identify and eliminate any indicators that are not required and do not help the CSs manage their programs. Attached to each letter is the revised FY 2011 IPTT in which USAID has identified several indicators that we suggest be either kept (A), be reformulated (B), or dropped (C).

In that regard, we kindly request that Recommendation #9 be closed upon issuance of the final audit report.

**Recommendation No. 10:** We recommend that USAID's Office of Food for Peace work with cooperating sponsors to formulate clear definitions for selected indicators, and train staff to ensure that consistent terminology is used in gathering and reporting data

**Response No. 10:** FFP/W and USAID/Senegal concur with this recommendation and have begun working with the cooperating sponsors to come up with clearer definitions and consistent terminology for the six Mission provided indicators tested by the auditors. These definitions will be formally reviewed by the three CSs before June 30, 2011 and then reformulated as necessary during the DQA exercise in July-August 2011 in order to close this recommendation. Cooperating sponsors will specifically be requested to use the standard definition for "number of additional hectares under improved technologies or management practices" and the "number of producers' organizations, water users' associations, trade and business associations, and community-based organizations assisted" indicators.

However, USAID would like to underscore that the indicators investigated in the RIG report do not form part of the current list of USAID/FFP required indicators for which FFP provides detailed guidance and definitions to cooperating sponsors. These six tested or selected indicators mentioned in the audit report are Department of State's Office of the Director of U.S. Foreign Assistance or "F" indicators chosen by the U.S. Mission in Niger in 2008 as monitoring or output indicators and that were reported under the Mission Performance Plan & Report

(PPR). The US Mission in Niger selected these six “F” indicators to report on PPR results that were achieved by USAID/FFP each fiscal year.

The six indicators are listed below:

1. Number of antenatal care (ANC) visits by skilled providers from USG-assisted facilities
2. Number of people trained in child health and nutrition through USG-supported health area programs
3. Number of children reached by USG-supported nutrition programs
4. Number of additional hectares under improved technologies or management practices as a result of USG assistances
5. Number of producer’s organizations, water users associations, trade and business association, and community-based organizations (CBOs) receiving USG assistance
6. Number of individuals who have received USG supported short term agricultural sector productivity training

The “F” Bureau’s detailed performance indicator reference sheets (PIRS) for these six PPR indicators are posted on the following public website: <http://www.state.gov/f/indicators>. USAID/FFP cannot require that the “F” bureau or even U.S. Missions amend these reference sheets. Instead, during the DQA process, the PIRS for the “F” indicators will be discussed with cooperating sponsors in order to establish a common understanding of the concepts embedded in the indicator statements. FFP/W and USAID/Senegal will work with the CSs to ensure that they have PMPs with thorough definitions in them.

In the USAID/FFP M&E workshop for cooperating sponsors held in Bamako in 2008, cooperating sponsors in Niger were instructed to use USAID/FFP required indicators that only applied to their program. Indicator definitions for the USAID/FFP indicators were discussed with the three cooperating sponsors in Niger extensively at the M&E workshop in Bamako, Mali. These detailed guidelines are provided on the FANTA-2 website ([www.fantaproject.org](http://www.fantaproject.org)). This guidance is repeated in USAID/FFP information bulletin (IB) 07-02 which is available at the following public website: [http://www.usaid.gov/our\\_work/humanitarian\\_assistance/ffp/fy08\\_ffpib\\_new\\_reporting.pdf](http://www.usaid.gov/our_work/humanitarian_assistance/ffp/fy08_ffpib_new_reporting.pdf).)

Furthermore, USAID will like to underscore that another FFPIB is being developed by FFP/W that provides detailed definitions for each indicator to improve their usefulness and to integrate with the Feed the Future Presidential Initiative indicators. The forthcoming guidance will also add F indicators to the list of USAID/FFP required indicators and the FFPIB will have a link to F indicators' definitions. This should help partners get used to looking up definitions for other F indicators.

## **Conclusion**

This Memorandum serves as the Office of Food for Peace and USAID/Senegal's response to the recommendations outlined in RIG/Dakar's Memorandum dated March 30, 2011. As noted in the introduction, there were several events beyond USAID's control, including political instability and staff shortages at the start of the project, that affected (and will continue to affect) program progress and oversight in Niger. As noted by the auditors after their site visits, it is extremely difficult to plan and execute programs in the Nigerien environment. However, USAID/FFP staff in Niger, Washington and Dakar along with implementing partners will continue working closely and collaboratively to improve procedures when they were found deficient and to focus/integrate certain activities and make them sustainable in their final year and a half.



# Summary of Selected Indicators

## Africare's Targets and Results for Select Indicators (unaudited)

Indicators	FY 2010			Life of Activity		
	Adjusted Target	Results	% Achievement	Adjusted Target	Results to Date	% Achievement
Number of individuals who have received short-term agricultural sector productivity training	815	197	24	2,595	783	30
Number of additional hectares under improved technologies or management practices	800	232	29	2,050	276	13
Number of producers' organizations, water users' associations, trade and business associations, and community-based organizations assisted	240	645	269	500	932	186
Number of antenatal care visits by skilled providers from MYAP-assisted facilities	2,300	2,532	110	7,000	4,490	64
Number of people trained in child health and nutrition through MYAP-supported health programs	1,600	1,485	93	5,550	2,823	51
Number of children reached by U.S. Government-supported nutrition programs	15,000	14,814	99	45,500	22,889	50

**The CRS Consortium's Targets and Results for Select Indicators (unaudited)**

Indicators	FY 2010			Life of Activity		
	Adjusted Target	Results	% Achievement	Adjusted Target	Results to Date	% Achievement
Number of individuals who have received short-term agricultural sector productivity training	2,450	1,116	46	9,297	3,393	36
Number of additional hectares under improved technologies or management practices	6,700	5,999	90	22,500	14,837	66
Number of producers' organizations, water users' associations, trade and business associations, and community-based organizations assisted	30	76	253	227	355	156
Number of antenatal care visits by skilled providers from MYAP-assisted facilities	5,000	26,939	539	26,454	88,830	336
Number of people trained in child health and nutrition through MYAP-supported health programs	1,450	1,549	107	10,892	5,409	50
Number of children reached by U.S. Government-supported nutrition programs	44,051	8,382	19	22,444	33,886	151

**Counterpart International's Targets and Results for Select Indicators (unaudited)**

<b>Indicators</b>	<b>FY 2010</b>			<b>Life of Activity</b>		
	Adjusted Target	Results	% Achievement	Adjusted Target	Results to Date	% Achievement
Number of individuals who have received short-term agricultural sector productivity training	520	960	185	3,000	1,551	52
Number of additional hectares under improved technologies or management practices	700	924	132	2,200	1,211	55
Number of producers' organizations, water users' associations, trade and business associations, and community-based organizations assisted	34	37	109	78	44	56
Number of antenatal care visits by skilled providers from MYAP-assisted facilities	10%	68%	680	25%	68%	272
Number of people trained in child health and nutrition through MYAP-supported health programs	1,970	4,669	237	10,000	5,370	54
Number of children reached by U.S. Government-supported nutrition programs	1,332	2,929	220	11,000	4,877	44

**All Cooperating Sponsors Combined: Targets and Results for Select Indicators**  
(unaudited)

Indicators	FY 2010			Life of Activity		
	Adjusted Target	Results	% Achievement	Adjusted Target	Results to Date	% Achievement
Number of individuals who have received short-term agricultural sector productivity training	3,785	2,273	60	14,892	5,727	38
Number of additional hectares under improved technologies or management practices	8,200	7,155	87	26,750	16,324	61
Number of producers' organizations, water users' associations, trade and business associations, and community-based organizations assisted	304	758	249	805	1,331	165
Number of antenatal care visits by skilled providers from MYAP-assisted facilities*	7,300	29,472	404	33,454	93,320	279
Number of people trained in child health and nutrition through MYAP-supported health programs	5,020	7,703	153	26,442	13,602	51
Number of children reached by U.S. Government-supported nutrition programs	60,383	26,125	43	78,444	61,652	79

\* This indicator includes data only for Africare and the CRS consortium. Counterpart International measured data based on percentages instead of raw numbers, and therefore its results are not comparable to those of Africare or CRS.

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