OFFICE OF INSPECTOR GENERAL
U.S. Agency for International Development

MCC Data Quality Reviews: MCC Did Not Establish Comprehensive Data Quality Review Guidance or Enforce Existing Requirements

Audit Report 9-MCC-24-006-P
August 1, 2024

Audit

Office of Audits, Inspections, and Evaluations

OFFICE OF INSPECTOR GENERAL
U.S. Agency for International Development

DATE: August 1, 2024

TO: Alicia Phillips Mandaville, Vice President of the Department of Policy and Evaluation, Millennium Challenge Corporation

FROM: Paul K. Martin, Inspector General /s/

SUBJECT: MCC Data Quality Reviews: MCC Did Not Establish Comprehensive Data Quality Review Guidance or Enforce Existing Requirements

This memorandum transmits our final audit report. Our audit objectives were to assess (1) how MCC ensured that Millennium Challenge Accounts implemented MCC-approved recommendations from Data Quality Reviews (DQRs) and (2) the extent to which MCC used the results of DQRs to inform its continuous learning process. In finalizing the report, we considered your comments on the draft and included them in their entirety, excluding attachments, in Appendix B.

The report contains six recommendations to help MCC improve its DQR guidance, track recommendations, and assess the use of DQRs in its continuous learning process. After reviewing information you provided in response to the draft report, we consider Recommendations 1, 4, 5, and 6 resolved but open pending completion of planned activities. We consider Recommendation 2 open and unresolved pending receipt of a target action date. Please provide a target action date within 30 days of issuance of this report. We consider Recommendation 3 closed.

For the five open recommendations, please provide evidence of final action to OIGAuditTracking@usaid.gov.

We appreciate the assistance you and your staff provided to us during this audit.

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Report in Brief

Why We Did This Audit

The Millennium Challenge Corporation (MCC) delivers assistance to partner countries through grant-funded programs that aim to achieve sustainable economic growth and poverty reduction. Millennium Challenge Accounts (MCAs)—accountable entities designated by the partner country—manage and oversee implementation of these programs. However, both MCC and the relevant MCA are responsible for monitoring and evaluating program implementation.

Agency policy directs staff to use monitoring and evaluation (M&E) data to assess the progress and quality of MCC interventions and ensure decision making remains aligned with MCC's core value of continuous learning.

In addition, as part of its M&E approach, MCC requires country programs to produce at least one Data Quality Review (DQR)—a mechanism to review and analyze the quality and utility of performance information. According to MCC, DQRs are important parts of the M&E process and must be useful, relevant, and timely to ensure that MCC can assess and enhance program performance.

We conducted this audit to assess (1) how MCC ensured that MCAs implemented MCC-approved recommendations from DQRs and (2) the extent to which MCC used the results of DQRs to inform its continuous learning process.

What We Recommend

We made six recommendations to help MCC improve its DQR guidance, track recommendations, and assess the use of DQRs in its continuous learning process. MCC agreed with four of these recommendations and disagreed with two.

What We Found

MCC did not establish guidance for DQR recommendations, formally document and track whether recommendations were addressed, or consistently ensure that action plans were produced. While the Agency's M&E guidance addressed aspects of the DQR process, MCC did not fully define and outline all activities for approving and tracking recommendations. The lack of a centralized method for tracking approved and implemented recommendations limited MCC's ability to verify that issues had been appropriately addressed. MCC also required each DQR to have an action plan. However, these plans were rarely produced, further undermining the Agency's ability to demonstrate the impact of its M&E activities. Without guidance for the recommendation approval process, a requirement to track recommendations, or enforcement of action plans, MCC's ability to assess the effectiveness of its DQRs was limited.

MCC did not incorporate DQR results into its continuous learning process. Although the Agency analyzes some of its M&E products to identify lessons learned, it did not do so for DQRs and their recommendations across different country programs or sectors (e.g., energy, education, and agriculture). MCC also was not required to provide past DQRs to its M&E Leads, who may have been able to benefit from them or identify lessons learned. As a result, MCC may have missed opportunities to refine and strengthen its DQR model and improve evidence-based decision making within its country programs.

Introduction

The Millennium Challenge Corporation (MCC) delivers assistance to partner countries through programs funded by grants, which are targeted at achieving sustainable economic growth and poverty reduction by promoting economic growth, reducing poverty, and strengthening institutions. According to the Congressional Research Service, MCC's emphasis on data-driven impact assessments differs from practices at other U.S. foreign assistance agencies. MCC emphasizes demonstrating measurable results in each stage of its programs (i.e., development, implementation, and closure) and considers itself a leader in results measurement.[1] Furthermore, its authorizing legislation requires its programs to include specific objectives and benchmarks for measuring progress, which must then be reported annually to Congress.[2]

MCC does not directly implement its program activities. Instead, host country governments designate an accountable entity, also referred to as a Millennium Challenge Account (MCA), to manage and oversee implementation. MCC and individual MCAs share monitoring and evaluation (M&E) responsibilities, which are outlined in internal MCC guidance and within country program-specific M&E plans that the Agency and a given MCA jointly develop. MCC's March 2017 *Policy for Monitoring and Evaluation* (M&E Policy) states that quality M&E data is necessary to accurately assess the progress and quality of MCC interventions. Such data should drive decision making throughout the organization to remain aligned with one of MCC's core values of continuous learning. For MCC, learning refers to the Agency's "commitment to improving the understanding of the causal relationships and effects of its interventions… and to facilitating the integration of monitoring and evaluation findings in the design, implementation, analysis, and measurement of current and future interventions."[3]

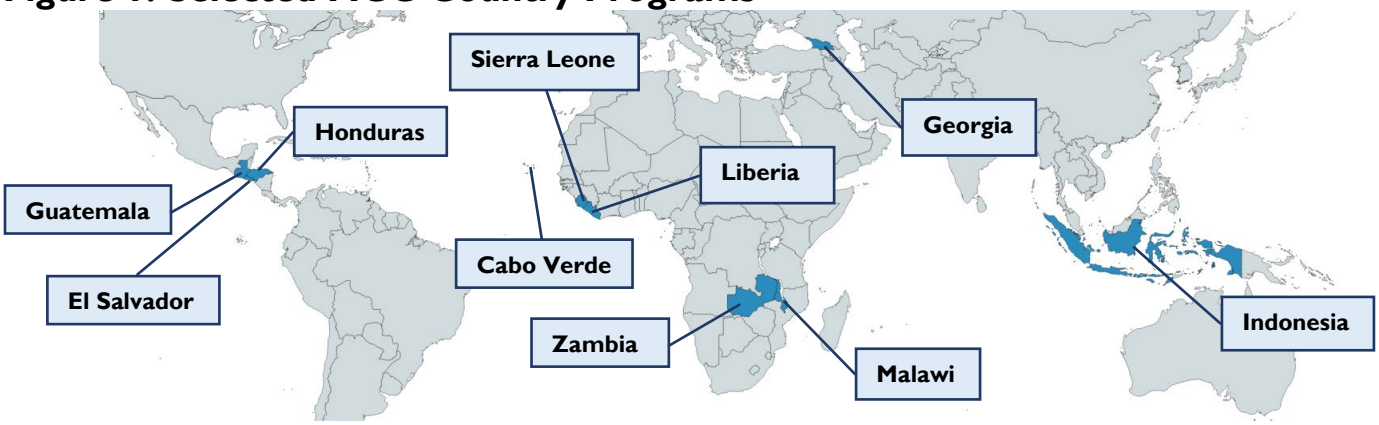
As part of its M&E approach, MCC requires that country programs produce at least one Data Quality Review (DQR), which is a mechanism to review and analyze the quality and utility of performance information. DQRs are an important component of the M&E process. It is imperative that they be useful, relevant, and timely to ensure that MCC can assess its programs' performance and implement recommendations to enhance the programs' success.

We conducted this audit to assess (1) how MCC ensured that MCAs implemented MCC-approved recommendations from DQRs and (2) the extent to which MCC used the results of DQRs to inform its continuous learning process.

We reviewed the 10 MCC country programs—Cabo Verde, El Salvador, Georgia, Guatemala, Honduras, Indonesia, Liberia, Malawi, Sierra Leone, and Zambia—that concluded between March 2017 and December 2021. Figure 1 illustrates the 10 country programs we reviewed.

[1] Congressional Research Service, *Millennium Challenge Corporation: Overview and Issues*, updated October 2019.
[2] Public Law 108-199, 22 U.S.C. § 7712, codified January 2004).
[3] MCC, *Policy for Monitoring and Evaluation*, March 2017.

Figure 1. Selected MCC Country Programs



Source: OIG-generated map.

To conduct our work, we reviewed Federal legislation and guidance; MCC requirements and guidance for M&E; and data quality materials, such as DQRs, action plans, and supporting documents, from each country program. In addition, we interviewed independent contractors and officials from MCC's Department of Policy and Evaluation involved in the DQR and continuous learning processes. We conducted our work in accordance with generally accepted government auditing standards. Appendix A provides more detail on our scope and methodology

Background

MCC was established in 2004 to deliver sustainable economic growth to developing nations through time-limited grants to promote economic growth, reduce poverty, and strengthen institutions. The economic assistance that MCC provides to developing nations is based upon each nation's performance in three areas: ruling justly, investing in people, and fostering economic freedom. In FY 2023, MCC's budget was approximately $930 million, most of which was apportioned to administer assistance programs known as compact and threshold programs, which may be referred to collectively as country programs.

- Compacts are 5-year grant agreements through which the United States provides grants to partner countries to support programs to reduce poverty through economic growth. MCC compacts are designed to target key constraints to economic growth, and poverty reduction. Compacts have funded a wide variety of projects in infrastructure (e.g., roads, power, water, and sanitation), agriculture, irrigation, property rights, education, health, and financial services.
- Threshold programs are usually 2- to 4-year programs to assist promising candidate countries become compact eligible by offering them the opportunity to demonstrate their commitment to just and democratic governance, economic freedom, and investments in their people.

MCC's Monitoring and Evaluation Approach

MCC's authorizing legislation requires its programs to include specific objectives and benchmarks for measuring progress. Additionally, MCC program results must align with the principles of the Foreign Aid Transparency and Accountability Act of 2016 (FATAA). Guidelines in the FATAA provide directions to foreign assistance agencies on topics such as (1) developing clearinghouse capacity for lessons learned and the collection, dissemination, and preservation of knowledge and (2) ensuring that verifiable, reliable, and timely data is available to M&E staff.

Furthermore, the U.S. Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government* underscores the importance of management evaluating and documenting the results of ongoing monitoring as well as separate evaluations to identify potential control system or internal control deficiencies.[4] The standards further establish management's responsibility for designing policies and procedures to fit its circumstances.

MCC's 2017 M&E Policy is designed to help the Agency and its partners estimate, track, and evaluate the impacts of its programs based on the principles of accountability, transparency, and learning.[5] The policy specifically highlights the need for quality M&E data to accurately assess the progress and quality of MCC interventions. Further, the policy underlines that data and best practices collected through M&E should inform Agency decisions and their role in advancing the development community. Finally, the policy underscores that quality M&E data should drive decision making throughout the organization to align with one of MCC's core values of continuous learning.

MCC generally does not directly implement compact and threshold program activities. Instead, the partner government designates an MCA to implement the program.[6] The MCA serves as a central point of accountability for a country program. It must have decision-making authority to implement the country program and ensure the fulfillment of relevant requirements.

For each country program, MCC and a given MCA hold individual and joint M&E responsibilities. MCC's Department of Policy and Evaluation assigns one or more M&E Leads who are responsible for coordinating, on behalf of the Agency, with an individual MCA's M&E team. Table 1 shows examples of MCC's and the MCAs' M&E responsibilities.

Table 1. MCC and MCA M&E Responsibilities

MCC M&E Lead	MCA M&E Team
• With partner country, develop a compact M&E summary. • Help MCA develop initial M&E plan and M&E plan revisions. • Help establish in-depth monitoring systems.	• Develop initial M&E plan and revise the plan. • Develop in-depth monitoring systems. • Work with sector leads to track objectives and targets in M&E plan. • Select, award, and administer DQR contracts. • Ensure that MCC-approved recommendations of DQRs are followed through and implemented.

[4] GAO, *Standards for Internal Control in the Federal Government* (GAO-14-704G), "Perform Monitoring Activities," Section 16.09, "Evaluation of Results," September 2014.
[5] In November 2023, MCC announced that it had updated its M&E Policy.
[6] At its discretion, MCC may decide to manage all or part of a threshold program itself.

MCC M&E Lead	MCA M&E Team
• Provide oversight of independent evaluator and quality control of evaluation activities and deliverables. • Develop and implement a post-compact M&E plan.	• Build local ownership of and commitment to the independent evaluations. • Oversee data collection firm and quality control of evaluation activities.

Source: MCC's M&E Policy.

MCC's M&E Policy requires each country program to create an M&E plan, which is a tool to manage the process of monitoring, evaluating, and reporting progress toward the achievement of program results. According to the policy, the M&E plan should document indicators, performance milestones and targets, details of data collection processes, a reporting plan to track progress, and evaluation activities. While an MCA's M&E Director is primarily responsible for developing the M&E plan, other MCA, MCC, and external stakeholders are involved in its creation.

The M&E Policy also requires all country programs to conduct at least one DQR to review and assess the quality and utility of performance data. Individual MCAs are responsible for contracting with independent contractors to produce a DQR, while MCC retains an implied approval authority for any recommendations produced as part of that DQR.[7] Each DQR covers the (1) quality of data; (2) data collection instruments; (3) survey sampling methodology; (4) data collection procedures; (5) data entry, storage, and retrieval processes; (6) data manipulation and analyses; and (7) data dissemination.

According to the M&E Policy, an independent contractor must conduct a DQR and review data based on standards identified in the M&E plan, which must reflect those identified in the policy. DQRs are intended to describe any weaknesses found in the data collection instruments, data sampling and/or collection methods, handling and processing of data by responsible entities, or reporting procedures. MCC specifies that DQRs should also make recommendations for remedying identified weaknesses where possible. In instances where a remedy is not possible or cost effective, the DQR should identify replacement indicators or data sources that would be more accurate and efficient. MCAs are responsible for ensuring that MCC-approved recommendations from DQRs are tracked and implemented.

In addition to its M&E Policy, MCC created a set of best practices for DQRs in 2018 following a retrospective assessment of previously produced DQRs. These best practices are referred to as the *Terms of Reference for Data Quality Review Consultancy* (DQR Terms of Reference).

[7] MCC's M&E Policy specifies that this contractor must be an independent entity, which may include a local or international specialized firm, research organization, or individual consultant depending on the size of the program or project being reviewed.

MCC Did Not Establish Guidance for DQR Recommendation Approval, Formally Document and Track Whether Recommendations Were Addressed, or Consistently Ensure Action Plans Were Produced

While MCC established a policy and best practices that addressed aspects of the DQR process, its existing DQR guidance did not identify processes, procedures, roles, and responsibilities for recommendation approval, leading to inconsistent approaches across country programs. In addition, MCC did not require the Agency to track approved recommendations, limiting its ability to ensure that known issues were appropriately addressed. Furthermore, while Agency policy required that each DQR be accompanied by an action plan addressing approved recommendations, this requirement was rarely enforced.

MCC Did Not Establish Guidance for DQR Recommendation Approval and Did Not Formally Document and Track Whether MCAs Addressed Approved Recommendations

In accordance with Federal internal control standards, MCC created guidance to document internal control activities related to its DQRs, specifically its M&E Policy and DQR Terms of Reference.[8] However, this guidance did not document all internal activities and responsibilities with an appropriate level of detail for parts of the DQR process, including how to approve and document that recommendations are addressed and implemented.

The M&E Policy and DQR Terms of Reference made clear that at least one DQR was required for each country program and that the MCA should address MCC-approved recommendations. However, neither document defined what "MCC-approval" meant, specified how MCC staff should conduct an approval process, or explained the role of staff in the process. MCC officials confirmed that the Agency did not have any guidance that imposed specific requirements or best practices related to the recommendation approval process. Instead, M&E Leads had implicit authority to establish their own processes for approving DQR recommendations that could be formal or informal in nature.

Furthermore, MCC did not specifically require M&E Leads to document how and why they approved recommendations or which recommendations they ultimately approved for implementation in country programs. In interviews, six of the seven M&E Leads reported that their recommendation approval was an informal process, and four of these six leads explicitly noted that it was their responsibility to determine the process for approving recommendations and documents.[9] For example, one described approval as an event that may occur during

[8] GAO, *Standards for Internal Control in the Federal Government* (GAO-14-704G), "Perform Monitoring Activities," Section 16.09, "Evaluation of Results," September 2014.
[9] Overall, the 7 M&E Leads we interviewed covered 8 of 10 MCC country programs. The M&E Leads for Guatemala and Honduras had left MCC by August 2022.

presentations of DQR results, and another described it as something that may occur informally with an MCA.

In addition to not requiring M&E Leads to document recommendation approval or implementation at the country program level, the M&E Policy and DQR Terms of Reference did not establish a requirement that the Agency centrally track approved recommendations and their implementation by the MCAs. Although MCC did not track the MCAs' implementation of recommendations, an M&E plan's standard annexes sometimes included documentation of DQR recommendation closure. However, this varied by country program, and the actions documented in the annexes were not directly linked to specific DQR recommendations because there was no requirement to do so.

While M&E Leads may have individually decided to track recommendations and their implementation at the country program level, they were not required to do so.[10] Since MCC did not track this data centrally, the Agency could not identify the overall effectiveness of DQRs at resolving data quality issues. By not tracking recommendations or their implementation, MCC limited its ability to determine whether recommendations had been addressed.

Without a clearly defined approval process and tracking requirements at either the organizational or country program levels, MCC may not be able to assess how DQRs and their recommendations impact the quality of data collected under its country programs. Furthermore, because MCC did not confirm whether recommendations were resolved as intended, it may have missed opportunities to ensure that its programs were producing verifiable and reliable information for M&E staff, potentially undermining their decision-making ability.

MCC Required the Creation of an Action Plan for Each DQR But Did Not Consistently Enforce the Policy

Although MCC's M&E Policy required that MCAs produce an action plan for each DQR and the DQR Terms of Reference mentioned the term, neither document detailed what an action plan must include. For instance, MCC's M&E Policy only stated that following the issuance of a DQR, MCAs were responsible for producing an action plan and implementing MCC-approved recommendations. MCC's DQR Terms of Reference referred to an action plan as a concept but did not specify its overall format or required elements, beyond stating that requirements will be "based on the DQR findings and recommendations." Further, neither document provided a specific timeline for completing either the DQR or the action plan.

MCC produced a total of 18 DQRs after 2017 for the 10 country programs that concluded between 2017 and 2021. Even though each of the 18 selected DQRs was required to have an action plan, MCC was only able to provide us with one finalized and one draft action plan. In two instances, MCC officials reported that DQR recommendations for the Indonesia compact and Sierra Leone threshold program were addressed not in action plans but by revising each

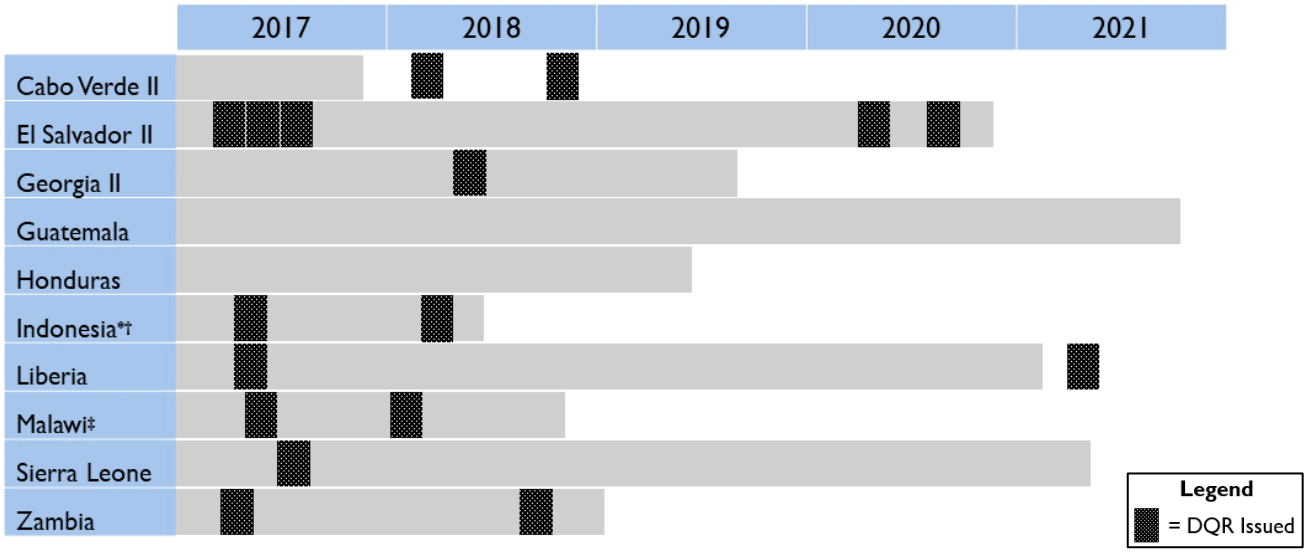
[10] For example, in one country program, an M&E Lead created their own list of recommendations that was separate and distinct from an action plan.

country's M&E plan. Neither the M&E Policy nor the DQR Terms of Reference establish this as an acceptable alternative course of action.

We analyzed the 18 DQRs, the action plans from Liberia and Malawi, and the revised M&E plans for the Indonesia compact and Sierra Leone threshold program to identify the number of recommendations made and addressed. Of the 285 DQR recommendations we identified, 8 (3 percent) were explicitly addressed in an action plan or M&E plan.[11]

MCC officials provided several explanations for why so few action plans were created. Five of the seven M&E Leads we interviewed stated that they were either unaware of the action plan requirement or the requirements associated with the action plan were unclear. Two M&E Leads cited the delayed release of a DQR as the reason they did not ensure an action plan was produced. For example, three DQRs (two in Cabo Verde and one in Liberia) were produced after the country program closed. Figure 2 illustrates when DQRs were issued for each country program relative to when the program closed.

Figure 2. Data Quality Review Issuance Timeline for Selected MCC Country Programs



Note: *One DQR was performed for this compact prior to the audit scope. †A DQR was performed after June 2017, but we could not identify its publication date. ‡Three DQRs were performed for this compact prior to the audit scope.
Source: USAID-OIG generated based on MCC-reported data.

By not enforcing the requirement to produce action plans, MCC may have limited its ability to track the impact of DQRs and ensure that MCAs adequately addressed the identified recommendations. This is significant as DQR recommendations may describe issues that could

[11] MCC's M&E Policy did not require recommendations to be identified in a specific manner within each DQR, and MCC did not centrally track recommendations, including those that were approved. Because of this, we counted an action as a recommendation if it was specifically identified as such in a DQR.

materially impact programmatic activities and MCC's ability to evaluate those activities. For example:

- According to MCC, the Indonesia compact focused on "innovation and opportunity for scale" given the large size of the country's population. The Indonesia DQR recommended that "[s]ystem-wide statistical standards should be enforced, and implementation facilitated through enforced system-wide procedures. Where good practices however exist, they should receive a strong push for them to be consistently adopted as the second-best standard." By not enforcing system-wide statistical standards for data collection, MCC risked the Indonesia compact producing inaccurate data, making it more difficult to determine the compact's results.
- MCC determined "waterborne illness and a lack of access to clean water to be key constraints to Zambia's sustained economic growth." To address those issues, MCC invested in "intensive water infrastructure investment and institutional strengthening" through a compact. To increase the public's trust in water-related institutions, the Zambia DQR recommended that water and sewage company "[b]ranch managers should introduce more checks to avoid collusion," such as requiring staff to check water meters, take pictures of the meter readings, and/or write down the readings in their logs. According to the DQR, this should have reduced the number of consumers complaining that their meter readings were being manipulated. Inaccurate meter data would likely have resulted in inaccurate reporting of water usage and reduced Zambians' trust in water infrastructure, limiting the program's success and MCC's ability to assess its impact.
- The purpose of the Liberia compact was to "encourage economic growth and reduce poverty in Liberia by addressing the inadequate access to reliable and affordable electricity in the country." However, the DQR for the Liberia compact noted that some of the financial indicators related to the Energy Project had not been audited. According to the DQR, "[v]alues reported for all financial indicators under Energy Project are based on unaudited data due to a delay in completion of financial audit at [the Liberia Electricity Company]. [With] availability of audited data for computing financial indicators being a critical ask, steps should be taken to ensure timely completion of the audit exercise." Assuring the accuracy of financial indicators is an important part of assessing the compact's impact. However, MCC did not document any action to resolve this recommendation.
- One focus of the El Salvador compact was to promote economic growth through education. MCC funded training for "4,500 teachers, school directors, and education specialists; constructed 32 schools; and launched El Salvador's first two Public-Private Partnerships." To determine if these actions had a positive impact on educational outcomes, MCC used the dropout rate as an indicator. According to the DQR, "due to the low levels of coincidence determined between the physical records of the schools and the physical forms versus the School Census database, it is recommended to evaluate the sources of information with what the indicator will be built." Since there were inconsistencies between the school records and the School Census database, the El Salvador compact may have lacked an accurate dropout rate indicator, which could have impacted MCC's ability to assess the success of the program.

MCC Did Not Incorporate the Results of DQRs Into Its Continuous Learning Process

MCC's M&E Policy underscores the importance of continuous learning processes to address known challenges and issues and identify best practices to improve future decision making. MCC M&E staff stated that the Agency did not formally assess the results of its DQRs or their recommendations across different country programs or specific sectors (e.g., energy, education, and agriculture) to identify lessons learned and incorporate them into their continuous process. Officials explained that MCC's policies did not require them to identify lessons learned.

According to MCC officials, their analysis of the DQRs and their recommendations occurred at the individual country program level, and individual MCC M&E Leads managed the details of the process on a discretionary basis. The officials noted that MCC did not require its M&E Leads to formally document their analysis of DQR recommendations. MCC did not conduct and analyze the results of DQRs at an Agency-wide or sector-specific level that would have allowed MCC to identify lessons learned at a macro-level. Two senior MCC M&E officials stated that significant differences across country programs would make summarizing and assessing the results of DQRs and their recommendations challenging.

However, we found that MCC periodically produced assessments of other M&E products, which the Agency then made publicly available through its website and the MCC Evidence Platform.[12] For example, the Agency produced issue briefs that established lessons learned across evaluations of multiple sectors or thematic areas, such as "Water, Sanitation, and Hygiene" and "Investments in Roads." Six of the seven M&E Leads we interviewed stated that they felt a higher level or summary analysis of DQRs could be useful, and all six noted the potential value of sector-specific analyses.

Both the MCC Evidence Platform and the Agency's website presented monitoring data, individual evaluation results, and lessons learned by sector. This aligned with the FATAA, which specifically directs agencies to provide M&E staff with verifiable, reliable, and timely data; develop a clearinghouse capacity for the collection, dissemination, and preservation of knowledge; and generate lessons learned to guide future programs. However, the information and reports collected on the website's resource pages did not include the results of DQRs.

MCC M&E staff stated that they did not make previously produced DQRs available to M&E Leads in a central repository or other location, and that there was no internal requirement to do so. Four of the seven MCC M&E Leads we interviewed stated that access to previous DQRs could have been useful, particularly to guide their approach during the DQR development process.

Without efforts to incorporate lessons learned from its individual DQRs into a continuous learning process, MCC may lose the opportunity to address known challenges and issues and incorporate best practices to improve evidence-based decision making over the life of its

[12] MCC's Evidence Platform is an Agency tool that provides public access to studies, documentation, and data packages associated with MCC's country programs.

country programs. In addition, by not providing its M&E Leads with easy access to previously conducted DQRs, particularly those within relevant sectors, MCC risks limiting its ability to improve future DQRs and enable M&E staff to replicate successful approaches.

Conclusion

As a M&E instrument, DQRs play an important role in assuring the integrity of data used in MCC's decision-making processes. Although MCC established a policy and best practices for DQRs, the Agency has not taken additional actions to enhance the benefits of the reviews. MCC has not identified processes, roles, and responsibilities for approving and tracking the implementation of DQR recommendations, established timelines for MCAs to conduct the reviews, or enforced the requirement for MCAs to create action plans to address recommendations. Thus, MCC does not have reasonable assurance that issues identified in the reviews have been mitigated. Furthermore, MCC did not assess the feasibility of analyzing the results of DQRs and their recommendations to identify lessons learned nor make prior DQRs available to M&E Leads. This undermines the Agency's ability to incorporate the reviews into its continuous learning processes. As a result, MCC may be missing opportunities to learn from previous reviews and implement best practices that could improve its decision-making processes and the impact of its country programs.

Recommendations

We recommend that the Millennium Challenge Corporation's Department of Policy and Evaluations take the following actions:

1. Establish guidance to clarify the roles and responsibilities of the Millennium Challenge Corporation's Monitoring and Evaluation Leads in reviewing and approving data quality review recommendations and tracking Millennium Challenge Accounts' implementation of the recommendations.
2. Establish a requirement that Millennium Challenge Accounts directly attribute modifications to their Monitoring and Evaluation plans to data quality review recommendations, as applicable.
3. Establish a timeline for Millennium Challenge Accounts to initiate and finalize data quality reviews, relative to a country program's conclusion, to ensure that data quality review recommendations are actionable and useful.
4. Establish action plan guidance that defines roles and responsibilities related to addressing data quality review recommendations, the required contents of an action plan, and any permissible exceptions to the action plan requirement.
5. Conduct an assessment to determine whether the Millennium Challenge Corporation would benefit from periodic Agency-wide or sector-specific analyses of data quality reviews and their recommendations to identify lessons learned.

6. Provide the Millennium Challenge Corporation's Monitoring and Evaluation Leads access to individual data quality reviews on established Agency platforms or another central repository.

OIG Response to Agency Comments

We provided our draft report to MCC on April 10, 2024. On May 31, 2024, we received the Agency's response, which is included as Appendix B of this report. MCC also provided technical comments, which we considered and incorporated as appropriate.

The report included six recommendations, and we acknowledge management decisions on all of them.

MCC concurred with Recommendations 1, 4, 5, and 6, which we consider resolved but open pending completion of planned activities.

MCC did not concur with Recommendation 2, stating that existing M&E Plan modification justifications overlap with common DQR findings. MCC added that the costs involved in requiring MCAs to attribute such modifications to DQR recommendations would exceed any benefits the Agency might gain, but MCC did not elaborate on this stance. The Agency indicated that it will recommend, but not require, that M&E Plans document when modifications relate to DQR recommendations. We believe this action would satisfy the intent of our recommendation. Therefore, we consider the recommendation open and unresolved pending a target action date.

In addition, MCC did not concur with Recommendation 3, stating that the Agency has already established timelines for when DQRs should take place. Specifically, the Agency stated that its September 2023 M&E Policy, which was outside the scope of this audit, includes expanded guidance on the timing of pre-implementation and implementation DQRs. We reviewed the guidance and determined that it meets the intent of our recommendation. Therefore, we consider this recommendation closed.

In addition, MCC noted disagreements with the report's conclusions. Most notably, MCC stated that the title of the draft report implies that the Agency does not have any specific DQR guidance. After further consideration, we have amended the report title to replace "specific" with "comprehensive" to better link to our findings and avoid any potential misinterpretation. MCC also asserted that the report bases its conclusions on inaccurate or unsupported information and statements and focuses on form at the cost of substance. We disagree. As noted in the report, we obtained sufficient and appropriate evidence to support our findings and recommendations. Furthermore, we acknowledge the importance that MCC places on M&E, including the range of M&E activities it conducts and that DQRs are one of these activities. However, our findings demonstrate that the Agency's approach to DQRs and their associated action plans could be improved as indicated in the six recommendations. In addition, while MCC provided evidence of actions taken in response to DQR recommendations in an appendix to its response, this does not negate that its own guidance establishes the requirement for an action plan. By enforcing existing guidance and developing more detailed

guidance in the specified areas, MCC could enhance its efforts to ensure that quality data is being collected during its compact and threshold programs.

Appendix A. Scope and Methodology

We conducted our work from August 2022 through April 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted this audit to assess (1) how MCC ensured that MCAs implemented MCC-approved recommendations from DQRs and (2) the extent to which MCC used the results of DQRs to inform its continuous learning process.

In planning and performing the audit, we gained an understanding and assessed internal controls that were significant to the audit objectives. Specifically, we designed and conducted procedures related to components of internal control as defined by GAO.[13] These included the Control Environment, Risk Assessment, and Control Activities.

Our audit scope was MCC's country programs that concluded between March 2017 and December 2021. We selected March 2017 to reflect the implementation of MCC's M&E Policy and December 2021, the end of the calendar year prior to the initiation of the audit in 2022.

To answer our audit objectives, we reviewed internal MCC policies and procedures to obtain an understanding of the requirements related to MCC's M&E activities, particularly the DQR process. This included MCC's M&E Policy, DQR Terms of Reference, and *Guidelines for Transparent, Reproducible, and Ethical Data and Documentation*. We also identified and reviewed relevant GAO reports,[14] covering leading M&E practices as well as MCC's past issues with data quality prior to this audit. We identified, reviewed, and analyzed relevant legislation and guidance, such as the Foreign Aid Transparency and Accountability Act of 2016, the Millennium Challenge Act of 2003, as amended, and relevant Office of Management and Budget memorandums.

We requested DQRs from MCC for country programs that concluded between March 2017 and December 2021 to establish the universe of DQR findings and recommendations, as well as materials documenting how the MCAs addressed these findings and recommendations. MCC responded with a list of country programs and DQRs conducted during that period and available DQR action plans. We determined that there were 10 MCC country programs—Cabo Verde, El Salvador, Georgia, Guatemala, Honduras, Indonesia, Liberia, Malawi, Sierra Leone, and Zambia—that concluded within our scope. With confirmation from MCC, we then determined there were 18 DQRs conducted and 285 recommendations in those DQRs.

To answer the first audit objective, we analyzed MCC policy and guidance to determine the extent to which MCC and the MCAs were required to address recommendations identified in

[13] GAO, *Standards for Internal Control in the Federal Government*, September 2014.
[14] Reports reviewed were: GAO, *Federal Monitoring and Evaluation Guidelines Incorporate Most but Not All Leading Practices* (GAO-19-466), July 31, 2019; and GAO, *Results of Transportation Infrastructure Projects in Seven Countries* (GAO-12-631), September 12, 2012.

DQRs. We assessed action plans and individual M&E plans related to each country program, if available, to determine the extent to which MCC had evidence to establish whether each MCA addressed DQR recommendations. In addition, we interviewed MCC staff from the Office of Monitoring and Evaluation and implementer staff involved in the DQR process to determine their roles in addressing DQR recommendations as well as whether there was a formal process for addressing those recommendations.

To answer our second objective, we reviewed existing and draft M&E guidance to determine the extent to which MCC had established policies and procedures to incorporate DQRs into a continuous learning process. We requested evidence from MCC establishing the role of DQRs in its continuous learning process, including the DQRs themselves and any other relevant materials for country programs completed between March 2017 and December 2021. Subsequently, we reviewed the DQRs that MCC provided to establish a minimum number of recommendations across the universe of 18 reports. We then interviewed MCC officials from the Office of Monitoring and Evaluation and requested documents identifying how MCC's continuous learning process addressed the results of DQRs. Next, we analyzed the evidence gathered to determine whether MCC produced any analysis incorporating DQR recommendations and lessons learned across country programs.

We did not assess reliability of computer-processed data, which did not materially affect findings, conclusions, or recommendations. Audit findings, conclusions, and recommendations were based on qualitative analyses of MCC's efforts to ensure that the MCAs implemented the DQR recommendations and use the results of the DQRs to inform the Agency's continuous learning process.

Appendix B. Agency Comments

DATE: May 31, 2024

TO: Gabriele Tonsil
Deputy Assistant Inspector General for Audit
Office of Inspector General
United States Agency for International Development

FROM: Alicia Phillips Mandaville /s/
Vice President
Department of Policy and Evaluation
Millennium Challenge Corporation

SUBJECT: Management Response to the Draft Audit Report, "MCC Data Quality Reviews: MCC Did not Establish Specific Data Quality Review Guidance or Enforce Existing Requirements," dated April 9, 2024

The Millennium Challenge Corporation (MCC) appreciates the opportunity to review and comment on the draft audit report by the Office of Inspector General (OIG), "MCC Data Quality Reviews: MCC Did not Establish Specific Data Quality Review Guidance or Enforce Existing Requirements," dated April 9, 2024. MCC finds aspects of the report to be useful, but overall believes that the report wrongly presents the agency's Monitoring and Evaluation practice negatively and inaccurately. For example, the report title implies that MCC does not have *any* specific data quality review guidance or enforce *any* existing requirements. However, the OIG did not acknowledge the policies and procedures which do exist, nor does the report describe any of the significant work MCC has done in this area, both of which discredit the striking title. The Exit Document, which the OIG provided prior to the Exit Conference in August 2023, did not specify a title. Furthermore, the OIG removed language from the OIG's Exit Document which acknowledged that the OIG introduced a questionable standard, thereby lessening the impact of the results. The excerpt removed from the draft audit report is as follows:

While MCC's M&E Policy does not define a recommendation approval or tracking process for DQRs, it does highlight the importance of tracking the application of findings and recommendations from MCC's evaluations to allow for the incorporation of associated learning during project design. Although DQRs are not evaluations, the logic of applying evaluation findings and recommendations to improve subsequent activities may be applied to monitoring products.

MCC has previously submitted comments and proposed revisions for consideration prior to this management response, but the OIG informed MCC that changes would not be made. MCC is providing examples of the report issues below for illustrative purposes:

- **Inaccurate and Unsupported Statements in the Draft Report** – MCC communicated concerns about specific statements and references in our comments provided to the OIG in May. However, the OIG declined to make any changes to the report, so numerous errors and inaccuracies persist in the final version. The subsequent paragraphs are a few examples. In all cases, the OIG declined to make changes or respond to MCC.

  - The OIG references that "MCC program results must align with" the Foreign Aid Transparency and Accountability Act of 2016 (FATAA) Guidelines on page 4 of the report, but the guidelines cited focus on evaluations and do not specifically guide DQRs. Additionally, the OIG makes another reference to the FATAA on page 10 implying that the FATAA requires DQR results to be included on the MCC website. However, there is no FATAA requirement for DQR results to be posted publicly. MCC pointed out in our comments and during a follow-up meeting that the reference is inaccurate.

  - The OIG report states on page 1 that "[a]ccording to MCC, DQRs are important parts of the M&E process and must be useful, relevant, and timely to ensure that MCC can assess and *enhance program performance*" (emphasis added). MCC does not describe DQRs in this way, nor does it make a direct connection between DQRs and "enhancing program performance." MCC requested a citation for this reference.

  - The OIG report states on page 5 that "[a]ccording to the M&E Policy, an independent contractor must conduct a DQR and review data based on standards identified in the M&E plan, which must reflect those identified in the policy." MCC does not require that data quality standards be included in M&E Plans and requested that the OIG provide a citation or agree to remove this reference.

  - According to page 4 of the OIG report, MCC's M&E policy "specifically highlights the need for quality M&E data to accurately assess the progress and *quality of*

MCC interventions" (emphasis added). There is no such reference in the 2017 version of MCC's M&E Policy. MCC requested a citation for this reference.

- The OIG report mentions on page 10 that "the Agency produced issue briefs that established lessons learned across evaluations of multiple sectors or thematic areas, such as 'credit' and 'gender.'" MCC has prepared no such sector-specific or thematic analysis of evaluation results in either of these areas. MCC asked for clarification about which briefs covered these topics.

- MCC notified the OIG during the fieldwork phase of its audit that MCC was undertaking a major update to its M&E Policy and shared a near-final draft in August 2022 and met to discuss it in September 2022. MCC also shared as part of its audit report comments that the M&E Policy revision had been approved in September 2023, rendering several references to the 2017 M&E Policy as outdated; however, the OIG stated that the revised policy was outside of their scope and no updates would be made to the draft or final reports.

- MCC shared with the OIG that the 2017 version of MCC's M&E Policy was the first to require an "action plan" with respect to DQRs. It should be noted that 6 of the 18 DQR reports that were within scope of this audit were started (and 4 were completed) before the 2017 version of the Policy was approved. However, as described further below, a lack of an action plan in no way means a lack of action.

- **OIG's Misleading Focus on Form Instead of Substance** – The OIG notes on page 13 of its report that "[a]udit findings, conclusions, and recommendations were based on qualitative analyses of MCC's efforts to ensure that the MCAs implemented the DQR recommendations." Despite this assertion, the OIG report seemed to conclude that the absence of printable action plans or a formal system to track the resolution of DQR recommendations meant that MCC did not take DQR recommendations seriously and that MCAs did not implement DQR recommendations. This is incorrect. Additionally, the OIG did not request evidence outside of action plans that could demonstrate whether "MCAs implemented the DQR recommendations"; rather, it focused on formal action plan documents. MCC shared examples of significant actions take in response to DQRs during interviews with the OIG in August and September 2022 and in documentation shared with the OIG afterward. Instead of recognizing those efforts, the OIG suggests throughout the report that the absence of formal action plan documents equates to the absence of action.

  For example, the OIG describes the following situation from El Salvador:

One focus of the El Salvador compact was to promote economic growth through education. MCC funded training for "4,500 teachers, school directors, and education specialists; constructed 32 schools; and launched El Salvador's first two Public-Private Partnerships." To determine if these actions had a positive impact on educational outcomes, MCC used the dropout rate as an indicator. According to the DQR, "due to the low levels of coincidence determined between the physical records of the schools and the physical forms versus the School Census database, it is recommended to evaluate the sources of information with what the indicator will be built." Since there were inconsistencies between the school records and the School Census database, the El Salvador compact may have lacked an accurate dropout rate indicator, which could have impacted MCC's ability to assess the success of the program.

The OIG referenced a 2017 DQR report that was conducted prior to MCC investing in the Salvadoran Educational Management Information System (SIGES, for its initials in Spanish), which was designed to integrate the information from all offices in the Ministry of Education, Science, and Technology (MINEDUCYT). The new information system included a new process for collecting and reporting the dropout rate indicator referenced above. On October 14, 2022, MCC provided a presentation prepared by MCC's partner country counterpart on DQR findings, actions planned, and actions taken to the OIG that noted the following about the dropout rate indicator, "Corrective Actions: The findings were **corrected** with SIGES, today the capture of information for filling out the ITT is taken from the system, which is used and managed by the MINEDUCYT" (emphasis added). MCC provided the presentation to the OIG again on February 14, 2023. Additionally, the independent evaluation of this project confirms that MCC's investment improved data quality by stating, "The quality of information at the student, school, and teacher levels improved with the implementation and scale-up of SIGES. In each module, a verification process to assess the quality of the information was carried out, which resulted in higher-quality information." Contrary to the OIG's speculative statement above, the evaluation confidently used the dropout rate indicator, among others, to assess the success of this investment precisely because MCC's investment in SIGES acted to address the inconsistency originally detected in the DQR.

Although MCC was only asked to provide formal "action plans" rather than *all* evidence for actions taken to address DQR recommendations, including those specifically discussed with the OIG, it has since provided documentation of actions taken to help correct the perception/suggestion that DQR findings were ignored. The examples have been provided separately to the OIG in an Annex to this response.

- **OIG's Erroneous Understanding of DQR Role in MCC's Overall Monitoring and Evaluation Process** – The OIG report does not contextualize DQRs as one piece of a large body of M&E work conducted during and beyond the lifetime of a compact or threshold program. For example, M&E collaborates with other MCC staff and partner country stakeholders to develop a program M&E framework during the

program development process. Once implementation begins, M&E collaborates with others to develop the M&E Plan, produce and ensure quality and appropriate use of quarterly Indicator Tracking Table reporting, procures and manages independent evaluators and related data collection. And, generally after programs end, M&E collaborates with others to review, disseminate, and apply learning from its independent evaluations. As described more below, MCC requires a pre-implementation DQR to help inform M&E Plan development, and an implementation DQR to assess quality of monitoring data reported.

Instead of explaining that DQRs aim to support a large and complex scope of M&E activities, the OIG report includes statements like *"[DQR action] plans were rarely produced,* ***further*** *undermining the Agency's ability to demonstrate* ***the impact of its M&E activities****"* (emphasis added). This statement suggests major shortcomings of MCC's *entire M&E practice* because a small part of the DQR process (i.e., formal production of DQR action plan documents), which itself is a small part of MCC's overall M&E practice, was not implemented in some of the countries covered by this audit.
The OIG report also states on page 1 that "MCC may have missed opportunities to refine and strengthen its DQR model and improve evidence-based decision making within its country programs" because the agency could have been more robust in incorporating DQRs into its continuous learning process. The OIG does not acknowledge that there are several steps between a DQR producing recommendations or even MCC acting on those recommendations and "evidence-based decision making." MCC would not expect DQRs or any action in response to them to improve decision making on their own. In terms of continuous learning, it is not even clear that the results of prior DQRs would improve the *data quality* of subsequent programs, much less *decision making* within those programs.

- **Overarching Effect of DQR Recommendations and Impact on MCC's Programs** – As mentioned above, DQRs are a small part of MCC's M&E practice. However, the OIG report includes numerous assertions that DQRs, DQR action plans, and tracking the resolution of DQR recommendations, having a larger reach and impact than they actually do. For example, the report essentially states that the absence of formal action plan documents could "materially impact programmatic activities" and MCC's ability to evaluate those activities. The OIG has provided no evidence of DQRs "materially" affecting programmatic activities or MCC's ability to evaluate them. The OIG provides examples from some of MCC's DQRs, one of which is described in detail above. These examples provide no evidence of the connection between DQRs and harm to MCC's programs or evaluations.

- **Inaccurate Depiction of Continuous Learning Within the M&E Practice** – By noting on page 10 that "MCC did not conduct and analyze the results of DQRs at an Agency-wide or sector-specific level that would have allowed MCC to identify lessons learned at a macro-level," the OIG seemed to treat DQR findings as equivalent to independent evaluation findings. As noted above, the OIG

acknowledged this treatment in its August 2023 exit document, but it removed that context from its final audit report.

While MCC did not undertake that kind of indicator-level analysis of DQR findings, it certainly did apply learning from prior DQR efforts. Given its narrow interpretation of "continuous learning," the OIG fails to acknowledge that the "set of best practices for DQRs [established] in 2018 following a retrospective assessment of previously produced DQRs" referenced on page 5 was precisely an example of continuous learning.

MCC also shared with the OIG that MCC introduced a new requirement of a pre-implementation DQR into the 2023 version of its M&E Policy since key learnings from earlier DQRs were that (1) MCC often learned about problems too late to make significant changes and that (2) some remediation efforts were much better placed as part of the project than as separate M&E undertakings (and it is easier to influence what will be included in the project prior to implementation than it is midway through implementation). The OIG opted not to treat those examples as the continuous learning that they are.

MCC acknowledges that improvements can be made to its DQR process, but the report's tone and arguments do not represent a fair assessment of the successes and areas for improving MCC's DQR practice.

The audit report sets forth six recommendations. MCC provides our response and corrective action plan for each recommendation below, where necessary. MCC also noted where the agency previously implemented corrective actions prior to the report date which addressed the recommendations. MCC separately provided the 2023 M&E Policy as part of its Management Response for reference purposes to aid in the discussion below.

OIG's Recommendation #1

Establish guidance to clarify the roles and responsibilities of the Millennium Challenge Corporation's Monitoring and Evaluation Leads in reviewing and approving data quality review recommendations and tracking Millennium Challenge Accounts' implementation of the recommendations.

MCC's Response

MCC concurs with the recommendation. MCC will establish guidance to clarify roles and responsibilities as described in the recommendation no later than March 14, 2025.

OIG's Recommendation #2

Establish a requirement that Millennium Challenge Accounts directly attribute modifications to their Monitoring and Evaluation plans to data quality review recommendations, as applicable.

MCC's Response

MCC does not concur with this recommendation for two reasons: common DQR findings overlap with MCC's existing modification justifications, and the "costs" involved in *requiring* that MCAs attribute M&E Plan modifications to DQR recommendations would exceed any "benefits" MCC might gain in tracking this information.

Section 6.3.6.1 of MCC's M&E Policy establishes a set of acceptable justifications for "major modifications"[15] to M&E Plans that aim to be mutually exclusive and uphold MCC M&E's guiding principles of accountability, transparency, and learning. The existing justifications already cover the types of modifications that would be prompted by DQRs with the specificity MCC considers useful to track. For example, the justifications for retiring an indicator include "The cost of data collection for indicator outweighs usefulness" and "Indicator quality is determined poorer than initially thought when included in the plan." Similarly, the justifications for modifying baseline values include "More accurate information emerges" and "Corrections to erroneous data."

Although MCC does not plan to establish a *requirement* per this recommendation, MCC will *recommend* that M&E Plans document when modifications relate to DQR recommendations in the detailed descriptions that accompany each major modification in an M&E Plan.

OIG's Recommendation #3

Establish a timeline for Millennium Challenge Accounts to initiate and finalize data quality reviews, relative to a country program's conclusion, to ensure that data quality review recommendations are actionable and useful.

MCC's Response

MCC does not concur with the recommendation. MCC has already established timelines for when data quality reviews ought to take place to ensure recommendations are actionable and useful. The 2009, 2012, and 2017 versions of the M&E Policy included some form of the following reference:

[15] Section 6.3.6.1 defines "major modifications" to M&E Plans to include creating a new indicator; retiring an existing indicator; updating the baseline, target, or definition of an existing indicator; or changing a project logic diagram.

- The anticipated frequency and timing of Data Quality Reviews must be set forth in the M&E Plan; however, MCC may request a DQR at any time. DQRs should be timed to occur before or early enough in the program term that meaningful remedial measures (if any) may be taken depending on the results of the review.

The 2023 update to the M&E Policy, which was approved in September 2023, includes the following expanded references to the timing of data quality reviews:

- The **pre-implementation DQR** is initiated as early into the development period as feasible. It is ideally completed before the Investment Memo so findings can be used to inform the project design and the project and M&E budgets. Results from the pre-implementation DQR are incorporated into project design and the Program M&E Framework.
- This **[implementation] DQR** should be timed to occur once the ITT reflects several quarters of reporting but early enough in the program term that meaningful remedial measures (if any) may be taken depending on the results of the review.

MCC acknowledges that these are *relative* timeframes instead of the absolute timelines that the OIG might seek. However, as discussed during our interviews with the OIG, the appropriate timing for a DQR can vary depending on the level of project design or data availability for each MCC investment. MCC's goal is to conduct DQRs in a way and at a time that will be impactful and cost effective. To accomplish this, the sequence of events is always going to be more important to the timing of a DQR than an arbitrary absolute date that must be met for all programs.

Please note that despite the timing described in MCC's M&E Policy, at times MCC also conducts follow-up DQRs late during the life of a program context. This timing is intentional and aims to assess whether progress has been made on indicators and/or get an updated assessment of concerns or caveats that should accompany any reporting of the data. For example, the second Liberia DQR, which was described on page 8 of the OIG report as having a "delayed release," was always planned for late in the program to follow up on MCC's investments in data quality improvements. It seems likely that other DQRs will have value late in the program lifecycle even if they do not allow much time for further remediation.

Please refer to Sections 6.5.3.1 and 6.5.3.2 of the 2023 M&E Policy for more information.

OIG's Recommendation #4

Establish action plan guidance that defines roles and responsibilities related to addressing data quality review recommendations, the required contents of an action plan, and any permissible exceptions to the action plan requirement.

<u>MCC's Response</u>

MCC concurs with the recommendation. MCC will establish action plan guidance as described in the recommendation no later than March 14, 2025.

OIG's Recommendation #5

Conduct an assessment to determine whether the Millennium Challenge Corporation would benefit from periodic Agency-wide or sector-specific analyses of data quality reviews and their recommendations to identify lessons learned.

MCC's Response

MCC concurs with the recommendation. The agency will conduct an assessment to determine whether the Millennium Challenge Corporation would benefit from periodic Agency-wide or sector-specific analyses of data quality reviews and their recommendations to identify lessons learned no later than March 14, 2025.

OIG's Recommendation #6

Provide the Millennium Challenge Corporation's Monitoring and Evaluation Leads access to individual data quality reviews on established Agency platforms or another central repository.

MCC's Response

MCC concurs with the recommendation. As previously discussed with the OIG, MCC M&E established a standardized filing structure and centralized filing location in 2022 to facilitate access to all M&E materials across all country programs. However, because this filing structure was only required for programs new to development or implementation, those programs that were in implementation or already closed may not follow this structure. Therefore, to ensure access to all prior DQR reports, MCC will establish a centralized repository and inventory of DQRs by March 14, 2025.

MCC appreciates OIG's commitment to improving MCC's programs and looks forward to working closely with OIG auditors on future engagements to achieve timely audits with solutions that enhance MCC programs. If you have any questions, please contact Algerlynn Gill at 202-521-3636 or gillaa@mcc.gov.

CC: Gabriele Tonsil, Deputy Assistant Inspector General for Audit, OIG, USAID
Robert Mason, Audit Director
Kristen Horton, Assistant Director, OIG, USAID

Justin Markley, Lead Auditor
Martha Bowen, Deputy Vice President, DPE, MCC
Berta Heybey, Managing Director, DPE, MCC
Algerlynn Gill, Senior Director, DPE, MCC
Lori Giblin, Chief Risk Officer, A&F, MCC
Jude Koval, Senior Director, A&F, MCC

Appendix C. Major Contributors to This Report

Members of the audit team include:

- Gabriele Tonsil, Deputy Assistant Inspector General for Audit
- Robert Mason, Audit Director
- Kristen Horton, Assistant Director
- Meredith Howell, Lead Auditor
- Justin Markley, Lead Auditor
- Allison Krenzien, Auditor
- Dirk Rousseau, Auditor
- Emilie Weisser, Auditor

The audit team would also like to acknowledge contributions from Olalekan (Lincoln) Dada and Kaitlin O'Hara.

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