



# OFFICE OF INSPECTOR GENERAL

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## AUDIT OF USAID/SOUTH SUDAN'S MANAGEMENT OF NONEXPENDABLE PROPERTY

AUDIT REPORT NO. 4-668-14-008-P  
SEPTEMBER 30, 2014

PRETORIA, SOUTH AFRICA



*Office of Inspector General*

September 30, 2014

**MEMORANDUM**

**TO:** USAID/South Sudan Mission Director, Teresa McGhie

**FROM:** Regional Inspector General/Pretoria, Sarah Dreyer /s/

**SUBJECT:** Audit of USAID/South Sudan's Management of Nonexpendable Property (Report No. 4-668-14-008-P)

This memorandum transmits our final report on the subject audit. We have considered carefully your comments on the draft report and have included them in Appendix II.

The report includes ten recommendations to help strengthen the management of the mission's nonexpendable property. We acknowledge management decisions on all recommendations.

Please provide the necessary documentation to obtain final action on all ten recommendations to the Audit Performance and Compliance Division in the Office of the Chief Financial Officer.

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

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# SUMMARY OF RESULTS

USAID and the State Department returned to the southern Sudanese city of Juba in 2006, 14 years after they left following a coup d'état. To help USAID's mission get set up, other USAID missions donated furniture, vehicles, and equipment called "nonexpendable property." Many of the items were not requested by the mission, and some showed signs of wear and tear. Occasionally the donations came in large quantities on short notice, which complicated matters for the staff because they did not have a formal inventory process in place yet.

Five years later, South Sudan became an independent country with Juba as its capital. Since most U.S. Government employees working there were with USAID, the Agency was put in charge of operating and managing nonexpendable property for both itself and the State Department. Juba is one of five locations in the world where USAID provides services to other U.S. agencies.

The Regional Inspector General (RIG) in Pretoria conducted this audit as part of our fiscal year (FY) 2014 audit plan to determine whether USAID/South Sudan managed its nonexpendable property in accordance with Agency guidance. However, we had to conclude the audit before we completed all the steps because most U.S. Government employees were evacuated from Juba on December 18, 2013, after fighting broke out between ethnic groups. As a result, we cannot make a conclusion about the effectiveness of certain areas of property management at USAID/South Sudan.

Based on the work completed, we found that the mission was not complying with guidance in several key areas, listed below. We also noted that the mission was still validating inventory for fiscal year 2013, and could not account for at least 12 percent of the items.

- USAID/South Sudan did not have procedures to guide property replacement (page 3). As a result, the mission procured thousands of dollars in property to replace items that did not need to be replaced.
- USAID/South Sudan did not have sufficient controls over its auctions of nonexpendable property (page 4). Documentation of annual auctions did not list what was sold or the proceeds received for each item. As a result, the audit could not account for a difference of more than \$50,000 between the total amount recorded as proceeds from the auction and the actual amount received.
- USAID/South Sudan did not determine vehicle needs (page 5). Each year missions must determine the number and type of vehicles necessary for ongoing operations. However, USAID/South Sudan did not have any analysis to support its current or planned fleet size.
- The mission did not follow procurement regulations (page 7). Contracting officers must justify limiting competition whenever a brand name is specified in a procurement. For ten new vehicles received in FY 2013, the mission not only included the specific brand of vehicle in the request for quotations, but the specific models. A justification was not prepared because the mission involved the contracting officer only on the day the contract needed to be signed. Further, the request for quotations was so specific that it was nearly impossible to comply with the request—none of the bidders shown complied with all of the

requirements. As a result, the mission awarded the contract to a bidder that was \$54,000 more than another quotation that also did not comply.

- USAID/South Sudan did not follow the Agency's vehicle maintenance requirements (page 8). Inconsistent maintenance may have led to the premature disposal of vehicles, such as four armored vehicles that cost the Agency a total of \$600,000 and had been driven fewer than 30,000 miles each.

To address these problems, this report recommends that USAID/South Sudan:

1. Address the significant control deficiency with the mission's personal property management and document actions taken (page 4).
2. Prepare a written list of the minimum replacement standards for nonexpendable property that it manages (page 4).
3. Implement procedures to document the reason for disposing of property before the end of its useful life (page 4).
4. Prepare a schedule of property in its inventory organized by expected disposal date (page 4).
5. Implement written procedures governing the disposal of assets, including adequate records to determine which items were sold, at what price, and to whom, and the timely reconciliation of any differences (page 5).
6. Implement written procedures to comply with State Department and USAID requirements to review the number and type of vehicles required for operations in South Sudan (page 6).
7. Provide and document training to the motor pool supervisor on the vehicle management information system (page 6).
8. Make a written determination of which officials were responsible for noncompliance with regulations regarding the vehicle procurement and document any appropriate remedial actions taken (page 8).
9. Implement procedures to identify and document the brands and types of vehicles that need to be procured before asking for quotations, including why these specific vehicles are required (page 8).
10. Implement policies and procedures to comply with maintenance requirements (page 9).

Detailed findings appear in the following section, and the scope and methodology appear in Appendix I. Management comments are included in Appendix II, and our evaluation of them begins on page 10.

# AUDIT FINDINGS

## Mission Did Not Have Procedures to Guide Property Replacement

The State Department's Foreign Affairs Manual states that personal property can be acquired only when a "bona fide need exists," and U.S. Government officials "must ensure that personal property is being utilized to the fullest extent practical." The manual states, "Immediate and long-range planning must include the requirements for new or replacement property" and also requires USAID to prepare a report documenting all property disposal actions.<sup>1</sup>

Although the State Department has established how long various types of property should last, it allows variations based on local conditions. It requires property managers to prepare a schedule of all items in the inventory to estimate when each item needs to be replaced, given its age, local conditions, amount of use, quality of repair facilities, and availability of replacement items.

However, USAID/South Sudan acquired goods without identifying a bona fide need and did not use existing property as long as possible. When mission officials decided they needed certain items, such as bedroom sets, they simply counted how many sets they had and procured that number—without evaluating the condition of each piece. In 2013 the mission spent nearly \$12,000 for 20 new refrigerators, 14 of which replaced ones the mission sold at auction that year. Although two of the refrigerators sold were received 6 years earlier and were likely at the end of their useful life, ten were received 4 years earlier, and the last two, which cost a total of \$2,560, were received only 17 months before the mission sold them at auction.

USAID/South Sudan's property disposal reports did not state why some items were disposed of before the end of their useful lives. For 583 items auctioned off in 2013 that originally cost USAID more than \$1 million, the only explanation provided in the disposal report was, "Attached listed USAID owned items have exceeded their life cycle. The overall condition was poor and were no longer required by USAID operations and therefore were subject to the disposal."

The mission identified personal property management as a significant control deficiency in its annual review required by the Federal Managers' Financial Integrity Act of 1982<sup>2</sup> (FMFIA), but did not follow through on plans to address this weakness. USAID reported personal property management as a significant control deficiency in its 2010 FMFIA assessment that included operations in Juba. The Agency originally planned to address the problem by training staff and developing procedures to manage personal property by June 30, 2011. The most recent assessment extended this completion date to July 31, 2013. Yet as of December 2013, the mission had not taken corrective action, and officials said they did not know whether any actions had been taken to address the weakness.

Additionally, the mission was used to replacing items that were procured in the 1980s and 1990s. So when items procured more recently were scheduled for replacement, they did not have procedures in place to determine whether something actually needed to be replaced. One mission official characterized that requirement as a "best practice" and said the mission had not

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<sup>1</sup> 14 FAM 412.1, "Property Analysis and Management," and 14 FAM 417.2, "Disposal Methods."

<sup>2</sup> As codified in 31 U.S.C. 1105, 1113, and 3512.

yet achieved that standard because of the high level of turnover in the Executive Office, which often resulted in many changes of plans.

In addition, mission officials were unfamiliar with the Foreign Affairs Manual's guidelines. They said the useful life for nonexpendable property was sometimes unrealistic for USAID/South Sudan. For example, air conditioners and refrigerators have to work extra hard in the year-round heat of Juba. Also, the mission cannot easily repair broken property because craftsmen and supplies are difficult to find. Further, the executive officer said they did not have any flexibility to adjust the useful life. However, the manual explicitly grants missions this flexibility.

Each bureau/office/post evaluates its minimum replacement standard that reflects unusual local conditions. The bureau/office/post considers the degree of use of the item, extreme climatic conditions, fluctuation of electrical power (if applicable), availability and quality of maintenance and repair facilities, actual past exchange/sale or other local conditions that may influence the minimum replacement standard.<sup>3</sup>

Because USAID/South Sudan did not have procedures in place to guide property replacement, it replaced thousands of dollars in property before the end of its useful life. For example, the useful life of furniture, like a china cabinet, is listed as 12 years. However, the mission disposed of six china cabinets in 2013 that cost a total of \$7,694, although they could have been used for 7 more years if they were purchased in 2006 when the mission reopened, according to the manual. Given the conditions in South Sudan, these items could have been in poor condition and local facilities would not exist to repair them. But the mission lacked sufficient procedures, the staff lacked expertise, and documentation to demonstrate why these items needed to be replaced. To address these issues, this audit makes the following recommendations.

***Recommendation 1.*** We recommend that USAID/South Sudan address the significant control deficiency with the mission's personal property management and document actions taken.

***Recommendation 2.*** We recommend that USAID/South Sudan prepare a written list of the minimum replacement standards for nonexpendable property that it manages.

***Recommendation 3.*** We recommend that USAID/South Sudan implement procedures to document the reason for disposing of property before the end of its useful life.

***Recommendation 4.*** We recommend that USAID/South Sudan prepare a schedule of property in its inventory organized by expected disposal date.

## **Mission Did Not Have Sufficient Controls Over Its Auctions of Nonexpendable Property**

The Government Accountability Office's *Standards for Internal Control in the Federal Government* states that internal controls, including plans, methods, and procedures, are the "first line of defense in safeguarding assets." These controls help ensure that all transactions are completely and accurately recorded, and that these records are readily available.

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<sup>3</sup> 14 FAH-1 H-213, "U.S. Government-Wide Minimum Replacement Standards."

Additionally, Automated Directives System (ADS) 596.3.1 states that monitoring these controls should include periodic reconciliations.

However, the mission's internal controls over its auctions of nonexpendable property were insufficient. The documentation from the annual auctions did not state what was sold or the proceeds received for each item. For example, the documentation the mission retained for the March 2013 sale of assets that cost USAID more than \$1 million was a list of items sold in groups at auction. The auctioneer recorded the winning bid for each group, and the mission had an official at the auction who also recorded the winning bid. However, the amounts listed for 12 of the 145 groups sold differed without any explanation or reconciliation of the differences.

These problems occurred because mission officials said they thought the procedures they had were well developed. However, they later acknowledged that there were some weaknesses. Although having a mission employee at the auction to verify bids was a necessary control, it was not sufficient if differences in winning bids recorded by the observer and the auctioneer were not investigated and resolved promptly. Even if cashier records could show which amount was paid, payment receipts were unlikely to explain why amounts differed. Although the differences recorded by the observer and auctioneer for the 12 bids in question were generally small, not resolving them promptly could expose the mission to greater risks of fraud. For example, a bidder could bid \$10,000 for a lot of property and then bribe the auctioneer to record the winning bid at a lower amount, and then sell the property at the market in Juba for a profit.

Because USAID/South Sudan did not have documentation reconciling auction records of about \$248,000 in sales with a USAID receipt for less than \$195,000, the mission could not readily account for more than \$50,000 from the auction. Mission officials said bids may have been cancelled and the cashier should have records of cancelled bids. Because they told us this on the last day of fieldwork, and the audit ended prematurely, we could not verify this explanation. However, even if this were the case, the standards require that transaction records must be readily available as well as complete and accurate. Management should perform periodic reconciliations as part of the mission's internal controls, in accordance with ADS 596.3.1.

Insufficient internal controls led to other vulnerabilities. The mission was especially vulnerable because of the lack of documentation to indicate why an item was sent to auction (discussed on page 3). For example, through collusion, USAID warehouse employees could send usable property to auction and purchase it well below market value without being detected.

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

***Recommendation 5.** We recommend that USAID/South Sudan implement written procedures governing the disposal of assets, including adequate records to determine which items were sold, at what price, and to whom, and the timely reconciliation of any differences.*

## **Mission Did Not Determine Vehicle Needs**

Each year missions must determine the number and type of vehicles necessary for ongoing operations. The Foreign Affairs Manual requires USAID to review that it has the right number

and type of vehicles, and that these vehicles are assigned and used properly.<sup>4</sup> Specific guidance for USAID states that the number of vehicles “must be limited to the number required for official purposes.”<sup>5</sup> Missions with more than six vehicles are required to analyze the number of vehicles and drivers needed each year.

Despite this guidance, USAID/South Sudan did not have any analysis to support its current or planned fleet size. Mission officials said they had a system to perform this analysis. However, the information in that system was insufficient to conduct any reasonable assessment of the number, type, or use of the vehicles in Juba. For example, the system omitted eight vehicles the mission owned and included some vehicles that were purchased by other U.S. Government agencies. Additionally, as shown in Appendix III, the system:

- Included two vehicles that were listed twice.
- Stated that one of the vehicles was purchased for \$38.5 million and another was purchased for \$3.8 million.
- Listed seven vehicles with a purchase price of \$0.

Moreover, USAID/South Sudan could not produce a report that showed how many and which types of vehicles the mission required. Therefore, even if the system had been used to prepare the required analysis, it would have been based on flawed information. In addition, the mission did not use it to procure or dispose of vehicles.

Mission officials said they consult the regulations when they make management decisions, but they may not have all the processes in place to comply with these regulations. The motor pool supervisor said he did not enter information into the system correctly because he needed training on how to use it.

Because USAID/South Sudan was not assessing the number of vehicles it needed, it could not state that the 80 vehicles it reportedly operated were required for official purposes. Given the insecurity in South Sudan and the general lack of approved forms of transport for U.S. officials, proper planning for vehicle needs is vital to the success of U.S. Government activities there. Additionally, the mission would be wasting resources if it is purchasing and operating more vehicles than are required. As a result, this audit makes the following recommendations.

***Recommendation 6.*** *We recommend that USAID/South Sudan implement written procedures to comply with State Department and USAID requirements to review the number and type of vehicles required for operations in South Sudan.*

***Recommendation 7.*** *We recommend that USAID/South Sudan provide and document training to the motor pool supervisor on the vehicle management information system.*

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<sup>4</sup> 14 FAM 434.3, “Review of Assigned Vehicles and Usage.”

<sup>5</sup> ADS 536.3.4, “Fleet Size and Composition.”

## **Mission Did Not Follow Procurement Regulations**

Federal Acquisition Regulations (FAR) lists many requirements for the contracting officer to consider before requesting quotations, including how to increase competition for a contract. Additionally, these regulations state that if an acquisition specifies the brand name of a product, it “does not qualify as full and open competition, regardless of the number of sources solicited.” These regulations further require the officer to justify limiting competition.<sup>6</sup>

For ten new vehicles received in FY 2013, the mission not only included the specific brand of vehicle in the request for quotations, but also the specific models. This became problematic because none of the bidders had all of the specific vehicles available. For example, the mission specified that the Toyota Hiace should be a 3.0-liter diesel engine, but the winning quote included a 2.5-liter turbo diesel engine. Also, the mission requested a Toyota Hino Rollback 258 ALP, but none of the bidders had this vehicle. Although none of the quotes received complied with the specifications in the request, Executive Office officials eliminated all but one quote, which happened to be the most expensive.

Mission officials supported limiting the procurement to Toyota, noting that South Sudan is primarily a Toyota market. Although the mission surveyed garages in Juba and found that they were not equipped to maintain and repair American brands (e.g., Ford), this documentation clearly showed that these garages worked on other Japanese vehicles (e.g., Nissan). The mission used this survey to waive U.S. Government requirements to purchase vehicles that were manufactured in the United States. However, this waiver would not allow the mission and its contractors to limit procurements to Toyota.

These problems occurred because the contracting officer was not involved in the procurement until he was asked to sign the contract on September 27, 2012. He said he relied on the Executive Office to manage the procurement, even though regulations require that a contracting officer be involved in a procurement before asking for quotes. The audit team could not confirm the reasons cited or people involved in noncompliance with procurement regulations due to the evacuation of USAID personnel from Juba and early end to the audit.

Nonetheless, the audit noted that the mission’s request for quotations was so specific that it was impossible to comply and therefore had the effect of limiting competition. Additionally, mission officials used these narrow criteria to eliminate four of the five offers received. The memorandum that summarized the procurement process stated that two quotations were outside the reasonable price range and getting some optional items on the vehicles could not be done until after the vehicles arrived. Two other quotes were excluded as noncompliant, although the memorandum did not explain why.

The memorandum does not discuss why the remaining quote was considered compliant, because at least three of the vehicles were different from the items requested. Nonetheless, the mission awarded the contract to the vendor that submitted this offer, even though it was almost \$54,000 more than one of the other quotes that was also noncompliant.

As a result, this audit makes the following recommendations.

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<sup>6</sup> FAR 6.302-1(c).

**Recommendation 8.** *We recommend that USAID/South Sudan make a written determination of which officials were responsible for noncompliance with regulations regarding the vehicle procurement and document any appropriate remedial actions taken.*

**Recommendation 9.** *We recommend that USAID/South Sudan implement procedures to identify and document the brand and types of vehicles that need to be procured before asking for quotations, including why these specific vehicles are required.*

## **Mission Did Not Follow Vehicle Maintenance Requirements**

USAID's ADS 536.3.12 requires that USAID/South Sudan establish a scheduled maintenance program for all U.S. Government-owned or leased motor vehicles. It further requires that armored vehicles—because of their cost—be scheduled for maintenance every 3 months or 3,000 miles, but notes that in severe climates these intervals may be cut by 50 percent. Finally, ADS 536.3.14 requires USAID missions to maintain records for all mission-controlled vehicles, including their repairs and maintenance.

Despite these requirements, USAID/South Sudan did not document its vehicle maintenance consistently or accurately. The mission maintains its own shop for repairs, but also uses local mechanics for maintenance and repair work as needed. In addition, mission officials said the shop has a maintenance schedule, including the last time a vehicle was serviced. However, the schedule was not always followed, and the last record only showed the mileage, not the date.

The motor pool supervisor maintains files for all vehicles the mission manages. However, these records did not have any information on maintenance performed by the mission's mechanics and only included some of the work done by other mechanics in Juba.

Maintenance procedures were inadequate because the mission had not established policies and procedures to comply with ADS requirements. The USAID official who began overseeing these operations about a month before the audit said he was well aware of the deficiencies and was working on improving the system.

These inadequacies led to several problems. For example, the mission stopped using five armored G-class 2005 Mercedes that cost the Agency more than \$719,000. Although the vehicles were purchased before the audit period, records indicated that four had been driven fewer than 10,000 miles and the fifth fewer than 12,300 miles. Mission officials said the Mercedes were not in use because neither the mission mechanics nor local mechanics had the equipment or expertise to work on them.

However, they did not consider other options for maintaining them. For example, the mission could have requested quotations for a Mercedes mechanic to fly in every other month to service vehicles. Although not ideal because of the costs for flights and other expenses, these expenses are minor compared with the value of these vehicles that was lost because of inadequate maintenance.

Additionally, inconsistent maintenance may have led to some vehicles being disposed of before they needed to be. Mission records indicate that four armored vehicles that were ready to be destroyed cost the Agency \$600,000 and had fewer than 30,000 miles each, while the State

Department's regional security officer was still using two vehicles that had more than 60,000 miles. As a result, this audit makes the following recommendation.

***Recommendation 10.*** *We recommend that USAID/South Sudan implement policies and procedures to comply with maintenance requirements.*

# EVALUATION OF MANAGEMENT COMMENTS

In its response to the draft report, USAID/South Sudan provided some useful background that we took into account before issuing the final report. Our evaluation of management comments will consider the challenges faced by the mission in managing its nonexpendable property program and then its response to our recommendations.

## Challenges

USAID/South Sudan listed the challenges that have contributed to weak management of its nonexpendable property, including:

- Frequent turnover and lack of continuity in oversight by U.S. and third-country national staff combined with the limited experience and skills that local employees have had in managing property;
- Increased insecurity due to the ongoing civil war. As a result, mission employees were ordered to leave for 6 months, and only 25 of the mission's 45 employees were allowed to return. In addition to the reduced staffing level, a strict temporary duty policy was enacted that could prevent trainers and experts on nonexpendable property management from coming to the country;
- Slow adoption of a new inventory management system due to insufficient system training, followed by the ordered departure of staff;
- Harsh environmental and security conditions that shorten the life span of nonexpendable property.

Taking into account these challenges, we believe this audit report will serve as an effective guide for USAID/South Sudan as it works to establish a stronger nonexpendable property management system.

## Recommendations

The report has ten recommendations to help strengthen the management of nonexpendable property. The mission agreed with all except Recommendation 8. We reviewed management's comments and acknowledged management decisions on all ten recommendations. A detailed evaluation of management comments follows.

**Recommendation 1.** USAID/South Sudan is addressing the significant control deficiency identified with the mission's personal property management. The mission began its annual inventory on September 2, 2014. However, that inventory was not completed last year due to civil unrest and a change in inventory management systems. So the completion date for this year's inventory is February 15, 2015. Additionally, the mission has asked the State Department to train the warehouse staff on inventory management and proper use of the integrated logistics management system to manage assets. We acknowledge management's decision.

**Recommendation 2.** USAID/South Sudan has begun to document the minimum replacement standards for the nonexpendable property it manages. The mission has developed a draft policy for its furniture and appliance pool that could serve as written guidance on replacement standards to consult before replacing any nonexpendable property. The mission plans to have the policy finalized by January 30, 2015. Furthermore, the mission plans to monitor replacement dates for nonexpendable property, including property outside the of the furniture and appliances pool such as computers, through the integrated logistics management system once it is fully updated by February 15, 2015. We acknowledge management's decision.

**Recommendation 3.** USAID/South Sudan plans to document full explanations for items that are marked for disposal in its new inventory management system by December 1, 2014. We acknowledge management's decision.

**Recommendation 4.** USAID/South Sudan plans to update its inventory in the new integrated logistics management system; for each item, the mission will include the date received, the useful life, in service date, condition, and the replacement date. The new system's software will allow the mission to run reports to show the expected disposal dates for its nonexpendable property. The target date for completion is February 15, 2015. We acknowledge management's decision.

**Recommendation 5.** USAID/South Sudan plans to develop and implement standard operating procedures governing the disposal of assets before its next auction. The procedures will include timely reconciliation and validation of winning bids among those recording them (a minimum of three people in addition to the auctioneer); the procedures also will address recording each item for disposal with an associated sale price including items within a lot sale. The target date for completion is December 15, 2014. We acknowledge management's decision.

**Recommendation 6.** USAID/South Sudan will perform its annual inventory of all vehicles in October 2014. Additionally, the mission plans to finalize a standardization policy by November 30, 2014, that will identify which vehicles it has, the types of vehicles for which parts are available in Juba, and types of vehicles that local mechanics know how to repair. The mission plans to document vehicle requirements in accordance with fleet size and composition standards outlined in ADS 536.3.4, along with recommendations from the Regional Security Office and the Embassy's Emergency Action Committee in Juba. The target date for completion of these actions is December 15, 2014. We acknowledge management's decision.

**Recommendation 7.** USAID/South Sudan is providing training to its motor pool supervisor on the vehicle management information system. In addition to completing the online course for overseas management of motor pool, the supervisor is working with the administrator of USAID's vehicle management information system in Washington, D.C., to organize the mission's vehicle records, including deleting duplicate records and updating incorrect information in the system. Additionally, the mission is planning to include all vehicle records, including those belonging to State Department, into the integrated logistics management system by November 30, 2014. We acknowledge management's decision.

**Recommendation 8.** USAID/South Sudan does not agree with the recommendation to make a written determination of which officials were not complying with vehicle procurement regulations and document remedial actions taken. In a subsequent discussion with mission officials, they explained that the contracting officers involved in procurement decisions made 5 years ago have since left, and currently there is no contracting officer stationed in Juba. The mission's

procurement team includes local and third-country national staff, with remote support from a contracting officer based in D.C.

Given its limited resources, the mission addressed the recommendation within its manageable control. It plans to review the procurement process with its existing employees to make sure they understand the circumstances surrounding the procurement, and how it did not comply with regulations. Furthermore, the mission said its standardization policy in response to Recommendation 6 would help future vehicle procurements. The target date for completion is November 30, 2014. We acknowledge management's decision.

**Recommendation 9.** USAID/South Sudan plans to implement procedures to identify and document the brand and type of vehicles for procurement before asking for quotations. Before procuring new vehicles, the mission will instruct the procurement team to conduct a survey of vehicle maintenance in Juba to determine the most cost-effective makes and models of vehicles for the mission to maintain. Additionally, the mission will review its vehicle inventory and standardization policy (in response to Recommendation 6) before procuring any new vehicles. It plans to finalize its standardization policy that will address these procedures by November 30, 2014. We acknowledge management's decision.

**Recommendation 10.** USAID/South Sudan has begun implementing a plan to comply with vehicle maintenance requirements. The mission developed a preventative maintenance schedule on August 26, 2014, that will rotate every 3 months to certify that mission vehicles have been checked. Additionally, it developed a checklist for mechanics to complete and file in each vehicle's folder. Furthermore, the mission is updating its vehicle records, including fuel and maintenance records, in the vehicle management information system and the integrated logistics management system. The target date for completion is October 31, 2014. We acknowledge management's decision.

# SCOPE AND METHODOLOGY

## Scope

RIG/Pretoria conducted this audit in accordance with generally accepted government auditing standards. They require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions in accordance with our audit objective. We believe that the evidence obtained provides that reasonable basis.

The purpose of this audit was to determine whether USAID/South Sudan managed its nonexpendable property in accordance with Agency guidance. Although USAID/South Sudan's records could not be verified, they showed that the mission was managing more than 7,600 items of nonexpendable property worth more than \$5 million. In addition, the mission reportedly managed 80 vehicles, and although the cost records are incomplete and inaccurate, these vehicles cost more than \$5 million.

The primary focus of the audit was the internal controls related to management of nonexpendable property. To answer the audit objective, we reviewed controls over the purchase, receipt, and recording of new nonexpendable property; the identification, disposal, and recording of nonexpendable property after it is no longer useful; the identification and recording of missing or lost nonexpendable property; and the purchase, receipt, maintenance, and disposal of vehicles. In addition to answering the audit objective, we reviewed the mission's organizational structure, oversight conducted through the Management Control Review Committee and the related FMFIA certifications, and the control environment.

As part of this audit, we reviewed the following documentation.

- Beginning and ending inventory for FY 2013
- Items received and sold during FY 2013
- Items that were reported missing during FY 2013
- Management Control Review Committee meeting minutes in FY 2013
- Vehicle procurement for vehicles received in FY 2013
- Vehicle management information system report prepared for FY 2013
- Vehicle inventory records as of October 2013

We conducted audit fieldwork from December 4 to 11, 2013. During fieldwork, we met frequently with mission officials to understand how they manage nonexpendable property. We conducted the audit at USAID/South Sudan, including its off-site storage location and the residential compound in Juba.

## Methodology

To determine whether USAID/South Sudan managed its nonexpendable property in accordance with Agency guidance, we planned to reconcile the beginning and ending inventories for FY 2013 with the items received and sold or lost during that year. We would then select statistical samples of the items received, sold, and lost, and ending inventory to verify that the mission managed these processes in accordance with Agency guidance.

However, USAID/South Sudan could not provide reconcilable data. As a result, we could not verify the completeness of the lists of items received, sold, and lost, and ending inventory. At the end of fieldwork on December 11, 2013, we had reduced the difference between the calculated ending inventory (beginning inventory plus items received, less items sold or lost) and the reported ending inventory from more than 8,000 to less than 900 items. However, this indicates that the mission could not account for 12 percent of its ending inventory in either the beginning or the receiving report. Mission officials confirmed on December 12, 2013, that they were working on completing this reconciliation, but on December 15, 2013, violence broke out in Juba, and on December 17, 2013, USAID evacuated nonessential personnel.

In the absence of a complete inventory history for the year, the auditors reviewed procedures to purchase, receive, dispose, and record nonexpendable property as missing. We also reviewed the processes used to purchase, receive, store, maintain, and dispose of vehicles. We selected statistical samples from the populations we received, although we did not project results because of the problems reconciling discussed above. We physically verified all 54 vehicles the mission originally reported to auditors as the complete inventory, but we later found out that USAID managed 26 other vehicles that the mission did not originally report. We reviewed the purchase orders for 115 out of the sample of 124 items received in FY 2013.

# MANAGEMENT COMMENTS



## MEMORANDUM

**TO:** Rameeth K. Hundle  
Acting Regional Inspector General/Pretoria (RIG)

**FROM:** Teresa McGhie /s/  
USAID/South Sudan Mission Director

**SUBJECT:** **Audit of USAID/South Sudan's Management of Nonexpendable (NXP) Property (Report No. 4-668-14-XXX-P)**

**DATE:** September 5, 2014

This memorandum conveys USAID/South Sudan's management response to the above referenced audit report of Management of Nonexpendable (NXP) Property dated July 14, 2014. As the Mission notified your office ahead of its December 2013 visit, we were unable to give the audit team our full attention due to a VIP visit and a heavy workload during the scheduled week of the first audit visit. The Mission thanks the audit team, but regrets that due to the outbreak of the ongoing civil war in South Sudan on December 15, 2013, they were not able to return to the Mission in January 2014 to complete the audit as planned. The following section provides important contextual information that the Mission had planned to discuss more fully during the second visit or otherwise relates to the Ordered Departure (evacuation) from Post from December 18, 2013 to June 11, 2014.

### **Background and Mission Context**

USAID/South Sudan welcomed the RIG visit. USAID/South Sudan is a new mission and has gone through tremendous change over the past eight years. There have been many challenges to a strong NXP management system and the Mission looked to the resulting audit report to provide a solid roadmap for addressing vulnerabilities.

During the set-up of the Mission, much of the NXP (including many vehicles and furniture) had been donated to Mission by other USAID missions or operating units. As a result, Mission had a mix of property and, although some may have been received fairly recently, much of it had been in use for some years at other missions. Further, much of this property

was never requested by Mission, but was just sent as excess from other missions assuming that USAID/South Sudan needed it. In several cases, it was delivered with little notice and with systems not in place to receive such large quantities of property. As the Mission grew, procurement of property was necessary to maintain and standardize the operations, but the formal policies justifying why this property was needed was not done ahead of time.

Like other USAID Critical Priority Countries (CPCs), lack of continuity in oversight by U.S. and Third Country Nation (TCN) personnel has been a key factor in weak NXP management. Frequent turnover of management due to one-year rotations by American employees and key gaps in offshore oversight personnel also precluded the continuity needed to start and complete some of these important administrative tasks. At most USAID missions throughout the world, FSNs have provided the backbone of continuity. Local FSN staff overseeing NXP management still have a limited base level of experience and skill to perform this function. The lack of continuity in offshore staff overseeing NXP has also limited the on-the-job (OJT) training provided to the local staff and training in best practices.

When the Ordered Departure was terminated on June 11, 2014, the Department of State Undersecretary for Management, in consultation with the National Security Council, authorized only a limited number of offshore positions to return to Post, including 20 USAID positions out of 45. The Post is also currently limited by a strict temporary duty (TDY) policy that allows only a small number of visitors to Embassy Juba until the security situation significantly improves. Many of the remedies discussed below will depend upon bringing NXP subject matter experts and trainers to Juba, but the security situation does not permit such access. As South Sudan enters the dry season and fighting is expected to intensify, it is difficult to estimate when assigned USAID staffing and regular TDY visits may return to normal. For this reason and to be most realistic, several of the remedial deadlines are longer than they would be for other USAID missions under normal conditions.

Another challenge was the adoption of a new, unfamiliar inventory management system. The Mission was instructed in 2013 to change inventory management systems from Barscan to Department of State Integrated Logistics Management System (ILMS). The relatively short video teleconference (VTC) training provided on this new system was insufficient to ensure full mission competency. During the December 2013 NXP audit, the Mission was at the beginning of this complicated transition. The crisis and Ordered Departure that took place a week after the audit then delayed this transition further. We are now in the process of restarting this inventory transition, but it has been a slow process. We are teaching this new system to ourselves and communicating remotely with helpdesks and more experienced colleagues at other posts.

One last important note on NXP management in South Sudan is the importance of standardization and harsh conditions that shorten the expected life span of many property items. This is especially true of the armored vehicle fleet, which is literally shaken apart by the non-existent or severely rutted roads in South Sudan, including throughout its capital city, Juba. Following the crisis in July 2013 (after the dismissal of the South Sudanese Vice President and the Cabinet), the Emergency Action Committee barred the use of soft-skin vehicles and mandated the use of the armored vehicle fleet for all travel. As a result of the

constant use and poor conditions, many of these vehicles will need to be disposed of before their normal estimated life span or mileage.

### **Mission Response to OIG Recommendation**

**Recommendation 1.** *We recommend that USAID/South Sudan address the significant control deficiency with mission's personal property management and document actions taken.*

USAID/South Sudan agrees with the recommendation. Mission warehouse staff began the annual inventory September 2, 2014. Due to the civil unrest, no inventory was done in the past year. The timeline to complete the inventory in the residences and offices will be 4 months. For NXP stored in containers at the Mission warehouse site we estimate arrangement, counting, and inputting the NXP items in the system will take an additional month, with a completion date of February 15, 2015. Due to a change of inventory management systems, the inventory management team needs to start over and manually enter most of our property. Management is additionally trying to get Department of State Integrated Logistics Management System (ILMS) trainers to Juba in the next 6 months to assist in training the warehouse team on better inventory management and proper use of the ILMS asset management system. Due to a restricted travel policy to South Sudan, the timing of this may change.

**Recommendation 2.** *We recommend that USAID/South Sudan prepare a written list of the minimum replacement standards for nonexpendable property managed by USAID/South Sudan.*

USAID/South Sudan agrees with the recommendation. Management has created a draft Furniture and Appliance Pool (FAP) policy that includes average useful life expectancies for furniture and appliances. Management is in the process of revising this and the timeline for having the final version completed is January 30, 2015. This policy will provide a written record of expected replacement standards that will be consulted prior to replacement of any NXP. Additionally, once the NXP inventory is fully updated in ILMS, correct replacement dates will be monitored using this system for all NXP, including other property not covered by the FAP, such as computers. This will begin February 15, 2015.

**Recommendation 3.** *We recommend that USAID/South Sudan implement procedures to document the reason for disposing of property before the end of its useful life.*

USAID/South Sudan agrees with the recommendation. There were procedures in place to document the reason for disposing of property before the end of its useful life but the process failed to provide full explanations. In the new inventory management system Mission will provide better explanations for why items are marked for disposal. The timeline for implementation will be December 1, 2014 and for items that we are arranging to dispose of

before December 1, 2014, the Mission will ensure proper explanations are included prior to disposal.

**Recommendation 4.** *We recommend that USAID/South Sudan prepare a schedule of property in its inventory organized by expected disposal date.*

USAID/South Sudan agrees with the recommendation. Once our inventory is completely updated in ILMS each item will have the following information so management can easily track expected disposal dates: Date Received, Useful Life, In Service Date, Condition, and Replacement Date. Using this inventory management software, Mission can easily run a report to show expected disposal dates. The timeline for completion of this for all NXP is February 15, 2015.

**Recommendation 5.** *We recommend that USAID/South Sudan implement written procedures governing the disposal of assets, including adequate records to determine which items were sold, at what price, and to whom, and the timely reconciliation of any differences.*

USAID/South Sudan agrees with the recommendation. Management is arranging to have more record keepers at the Mission's next auction. Management will have a minimum of three people recording winning bids in addition to the auctioneer. The winning bids will then be reconciled to ensure all agree. Additionally, when each item is recorded as disposed by auction the inventory management team will split the lot sale price in a reasonable way to assign a sale price to each individual item within the sale lot. The standard operating procedures documenting this will be written prior to the next auction. The timeline for completing this is December 15, 2014.

**Recommendation 6.** *We recommend that USAID/South Sudan implement written procedures to comply with State Department and USAID requirements to review the number and type of vehicles required for operations in South Sudan.*

USAID/South Sudan agrees with the recommendation. Mission will be doing a yearly inventory of all vehicles in October 2014. We will document our yearly vehicle requirements using fleet size and composition standards outlined in ADS 536.3.4 and the recommendations by the Regional Security Office and the Emergency Action Committee in Juba. The timeline for completion of this will be December 15, 2014. In addition, Management is working on a standardization policy that will provide documentation showing which vehicles Mission already has, which types of vehicles have parts available in the market in Juba, and which vehicles local mechanics are experienced repairing. This will be completed by November 30, 2014.

**Recommendation 7.** *We recommend that USAID/South Sudan provide and document training to the motor pool supervisor on the vehicle management information system.*

USAID/South Sudan agrees with the recommendation. The motor pool supervisor has been working closely with USAID Vehicle Management Information System (VMIS) administrator in Washington, DC to properly organize our vehicle management records. Some duplicate records have already been deleted and much of the incorrect information has been updated. Additionally, we are working to get all State Department vehicles correctly in ILMS so all vehicles are properly recorded. The timeline for completion of this is November 30, 2014. The motor pool supervisor has completed the online Motor Pool Management Overseas course.

***Recommendation 8.*** *We recommend that USAID/South Sudan make a written determination of which officials were not complying with regulations regarding the vehicle procurement and document any appropriate remedial actions taken.*

USAID/South Sudan disagrees with the recommendation. Management will review the procurement process with any employee still part of Mission. This step will ensure we better understand the circumstances of this procurement and the employee understands where this procurement was not complying with regulations. This will be completed by November 30, 2014.

However, given the high turnover at the Mission, it would not be possible for USAID/South Sudan to document and provide remedial actions for officers no longer at Post, particularly Contracting Officers. This would require in-depth coordination with multiple Missions, which under the current circumstances is untenable.

Juba is very limited in what is available both in the materials and labor which has shortened the life expectancy of many NXP items. For a specific example, five Mercedes G-Wagons were donated to the Mission in 2009. Once these vehicles were received, it was clear they were going to be very difficult to maintain. Although these were very high quality vehicles, the harsh road conditions in Juba are extremely damaging to this type of vehicle. Replacement parts were not available and local mechanics were not skilled at working on Mercedes G-Wagons. This resulted in the vehicles being unusable before what would be considered a normal lifespan based on mileage. In general, armored Toyota Landcruisers are more resilient in the South Sudan environment, built as armored vehicles from the frame up, and have many sources in Juba for parts and repairs, making them the much preferred standardized choice for replacement vehicles. This experience led management to get specific in selection of the vehicle make and models they believed could best serve USAID/South Sudan. Due to heavy workloads and high turnover, a formal standardization policy was never documented for vehicles or other high value NXP. As noted above in Recommendation 6, the Mission is producing a standardization policy to be completed by November 30, 2014.

***Recommendation 9.*** *We recommend that USAID/South Sudan implement procedures to identify and document the brand and types of vehicles that need to be procured before asking for quotations, including why these specific vehicles are required.*

USAID/South Sudan agrees with the recommendation to better document reasons that specific brands and models of vehicles should be procured. Prior to any new vehicle purchases, procurement will be instructed to do a full survey of vehicle maintenance facilities in Juba to determine what make and model of vehicles will be most cost effective for the Mission to maintain. An additional review of current mission vehicles and standardization policy will be done prior to any new vehicle purchases. As noted above in Recommendation 6, the Mission is producing a standardization policy to be completed by November 30, 2014.

***Recommendation 10.*** *We recommend that USAID/South Sudan implement policies and procedures to comply with maintenance requirements.*

USAID/South Sudan agrees with the recommendation. Beginning August 26, 2014, there is a documented preventive maintenance schedule that will be rotating every three months to ensure that all mission vehicles have undergone preventive maintenance. In addition to the schedule, Mission has developed a comprehensive preventive maintenance checklist which the mechanics will complete for each vehicle and file in the vehicle folders. Mission is in the process of getting all our vehicle records updated in VMIS and ILMS to ensure that both maintenance and fuel records are up to date. Mission is scheduled to complete this by October 31, 2014.

Cc: (1) Supervisory Executive Officer, USAID/South Sudan  
(2) General Services Officer, USAID/South Sudan

## USAID/South Sudan's FY 2013 Vehicle Information System

	VIN	Vehicle Type	Make	Model	Model Year	Fuel Type	Armor Level	Acquisition Cost	Other Cost	Shipping Cost	Receive Date	Mileage Cost
1	JTGEB73J4A9003514	LD SUV 4x4	Toyota	HZJ76L-RKMNSV	2010	DSL DE	Level III	31,805	0	0	5/25/2010	0.00
2	JTGEB73J2A9003236	LD SUV 4x4	Toyota	HZJ76L-RKMNSV	2010	DSL DE	Level III	31,805	14,300	0	10/14/2011	0.00
3	JTGEB73J1A9003504	LD SUV 4x4	Toyota	HZJ76L-RKMNSV	2010	DSL DE	Level III	0	0	0	10/14/2010	0.00
4	JTMHV09J404040901	LD SUV 4x4	Toyota	HZJ105L-GCMRS	2009	DSL DE	Level IV	0	0	0	2/10/2011	0.00
5	JTMHV09J104010478	LD SUV 4x4	Toyota	VDJ200L-GNTNZ	2008	DSL DE	Level IV	0	0	0	3/31/2011	0.00
6	JTGEB73J4A-9002105	MD SUV	Toyota	HZJ76L-RKMNSV	2010	DSL DE	Level IV	0	0	0	3/31/2011	0.00
7	JTMHV09J904010468	LD SUV 4x4	Toyota	VDJ200J-GNTNZ	2008	DSL DE	Level IV	0	0	0	3/31/2011	0.00
8	JTFJK02P700006779	LD Minivan 4x2	Toyota	7M1440	2007	DSL DE		265,210	0	0	9/30/2007	0.00
9	JTECB01J801034126	LD SUV 4x4	Toyota	HZJ105-GCMRS	2007	DSL DE	Level IV	28,053	0	0	2/8/2008	0.00
10	JTECB01J901034183	LD SUV 4x4	Toyota	FAV	2007	DSL DE	Level IV	28,053	0	0	2/8/2008	0.00
11	JTMHV09J404035343	LD SUV 4x4	Toyota	TK-AHO-EF761	2009	DSL DE	Level IV	0	0	0	6/10/2010	0.00
12	JTECB01J901034149	LD SUV 4x4	Toyota	HZJ105-GCMRS	2007	DSL DE	Level IV	0	0	0	2/24/2008	0.00
13	JTGEB73J5C9007266	LD SUV 4x4	Toyota	HZJ76L-RKMNSV	2011	DSL DE	Level III	38,465,750	0	0	2/22/2012	0.00
14	JTGEB73J9C9007268	LD SUV 4x4	Toyota	HZJ76L-RKMNSV	2011	DSL DE	Level III	3,846,575	0	0	2/22/2012	0.00
15	JTGEB73J1C9007264	LD SUV 4x4	Toyota	HZJ76L-RKMNSV	2011	DSL DE	Level III	38,466	0	0	2/22/2012	0.00
16	JTMHV09J504035917	LD SUV 4x4	Toyota	TK-AHO-EF761	2009	DSL DE	Level IV	134,025	0	0	6/11/2010	0.00
17	JTMHV09J404035973	LD SUV 4x4	Toyota	HZJ105L-GCMRS	2009	DSL DE	Level IV	134,025	0	0	6/10/2010	0.00
18	B810N02480A	LD Other 4x2	ABC	GDPO40AFNUAFO	2003	DSL DE	Level IV	24,000	0	0	8/11/2008	0.00
19	JTMHV09J-804004189	LD SUV 4x4	Toyota	VDJ200L-GNTNZ	2008	DSL DE	Level IV	180,800	0	0	2/12/2009	0.00
20	JTECB01J-901034149	LD SUV 4x4	Toyota	HZJ105-GCMRS	2007	DSL DE	Level IV	137,836	0	0	2/8/2008	0.00
21	JTMHV09J-704005687	LD SUV 4x4	Toyota	VDJ200L-GNTNZ	2008	DSL DE	Level IV	180,800	0	0	2/26/2009	0.00
22	WDB 461.332.1X.156147	LD SUV 4x4	Mercedes	G270 CDI	2005	DSL DE	Level IV	143,758	0	0	5/27/2009	0.00
23	WDB 461.332.1X.156150	LD SUV 4x4	Mercedes	G270 CDI	2005	DSL DE	Level IV	143,758	0	0	5/27/2009	0.00
24	WDB 461.332.1X.156871	LD SUV 4x4	Mercedes	G270 CDI	2005	DSL DE	Level IV	143,758	0	0	5/27/2009	0.00
25	WDB 461.332.1X.156149	LD SUV 4x4	Mercedes	G270 CDI	2005	DSL DE	Level IV	143,758	0	0	5/27/2009	0.00
26	WDB 461.332.1X.156849	LD SUV 4x4	Mercedes	G270 CDI	2005	DSL DE	Level IV	143,758	0	0	5/27/2009	0.00
27	JTEHC05J804026146	LD SUV 4x4	Toyota	HZJ105L-GCMRS	2005	DSL DE	Level IV	107,000	0	0	1/4/2005	0.00
28	JTGJS02P9D0031264	LD SUV 4x4	Toyota	KDH202L-REMDYR	2012	DSL DE	Level IV	28,462	0	0	3/25/2013	0.00
29	JTGRB71J3C7011753	LD SUV 4x4	Toyota	HZJ78L-RJMRSV	2012	DSL DE	Level III	39,436	0	0	3/25/2013	0.00
30	JTE09FJ8508037180	LD SUV 4x4	Toyota	HZJ79L-TJMRSV	2012	DSL DE	Level III	35,442	0	0	3/25/2013	0.00
31	MROFR22G8CO618730	LD Pickup 4x2	Toyota	KUN25L-PRMDHV	2012	DSL DE	Level III	24,957	0	0	3/25/2013	0.00
32	JTEBD9FJXCKO10685	LD SUV 4x4	Toyota	L150-GKMEE	2012	DSL DE	Level III	40,411	0	0	3/25/2013	0.00
33	JTEBD9FJ9CKO10628	LD SUV 4x4	Toyota	L150-GKMEE	2012	DSL DE	Level III	40,411	0	0	3/25/2013	0.00
34	JTGRB73J5C9010006	LD SUV 4x4	Toyota	HZJ78L-RJMRSV	2012	DSL DE	Level III	35,442	0	0	3/25/2013	0.00
35	JHDFGJP5D1519008	LD Van 4x2 (Car	Holden	FG1JPUB-BGX	2012	CNG BI	Level III	79,000	0	0	3/25/2013	0.00
36	JTEBD9F8CKO10636	LD SUV 4x4	Toyota	J150L-GKMEE	2012	DSL DE	Level III	40,411	0	0	3/25/2013	0.00
37	JTECB01J-901034183	LD SUV 4x4	Toyota	HZJ105-GCMRS	2007	DSL DE	Level IV	137,836	0	0	2/24/2008	0.00
38	JTMHV09J7O4005785	LD SUV 4x4	Toyota	VDJ200L GNTNZ	2009	DSL DE	Level IV	180,800	0	0	9/11/2009	0.00
39	JTECB01J101015188	LD SUV 4x4	Toyota	HZJ105L-GCMRS	2001	DSL DE	Level III	56,572	0	0	6/17/2004	0.00
40	JTECB01J101015093	LD SUV 4x4	Toyota	HZJ105L-GCMRS	2004	DSL DE	Level III	57,475	0	0	1/15/2005	0.00
41	JTGRB73J1C9010083	LD SUV 4x4	Toyota	HZJ76L-RKMNSV	2012	DSL DE		38,892	0	0	3/25/2013	0.00
42	JTERB71J000010394	LD SUV 4x4	Toyota	HZJ78L-RJMRS	2001	DSL DE	Level III	19,814	0	0	9/21/2007	0.00
43	LN166-0040341	LD Pickup 4x4	Toyota	LN166L-PRMDS	2000	DSL DE	Level III	25,795	0	0	6/8/2006	0.00
44	FE635E-A42236	LD Van 4x2 (Car	Mitsubishi	FE635E6L	2001	DSL DE	Level III	24,538	0	0	7/1/2001	0.00
45	JMYHNV36OVJ000887	LD SUV 4x4	Mitsubishi	V36VHNDL	1987	DSL DE	Level III	30,263	0	0	9/5/2008	0.00
46	MMBJNK7406D015253	LD Pickup 4x4	Mitsubishi	MMBJNK7406D	2005	DSL DE	Level III	30,886	0	0	1/2/2006	0.00
47	FE659E6L A 59035	Ambulance	Mitsubishi	FE659E6L	2005	DSL DE	Level III	83,625	0	0	1/6/2006	0.00
<b>Total:</b>								<b>45,403,461</b>	<b>14,300</b>	<b>0</b>		

\* The highlighted rows indicate duplicate records for two vehicles.

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