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**AGENCY FOR INTERNATIONAL DEVELOPMENT**
OFFICE OF THE REGIONAL INSPECTOR GENERAL FOR WEST AFRICA

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**December 11, 1998**

## Memorandum

To: Harry F. Birnholz, Director, USAID/Guinea

From: Henry L. Barrett, RIG/Dakar

Subject: Follow-up Review on Recommendation No. 4 from Audit Report No. 7-675-97-004-P, the Audit of USAID/Guinea's Growth in Agricultural Markets Strategic Objective. (Audit Report 7-675-99-002-P)

This memorandum is our audit report on the subject follow-up review. No action is required on your part. I appreciate the cooperation and courtesies extended to the audit team during the course of this review.

### Background

As required by OMB Circular A-50 and Office of the Inspector General planning guidance, we selected a previously closed audit recommendation from the subject audit for a follow-up review. Among the factors considered for selection was that the recommendation may have been closed based on the Mission's assertions that corrective actions were either completed or substantially complete. Our follow-up review was conducted in conjunction with our Audit of the Quality of Results Reported in USAID/Guinea's Results Review and Resource Request Report Prepared in 1997 (Audit Report No. 7-675-98-003-P).

### Discussion

According to RIG/Dakar's audit of USAID/Guinea's Growth in Agricultural Markets Strategic Objective, the Mission was not measuring all relevant agricultural/commercial activities that were being undertaken by its Agricultural Marketing Foundation members. RIG/Dakar in the subject report recommended that the Director, USAID/Guinea:

4.1 develop reliable verifiable performance indicators for Agricultural Marketing Foundation members who ship goods and produce by overland truck transportation to locations within and outside of Guinea; and

4.2 develop a system to collect the data for these truck transport indicators.

In response to the audit recommendation, the Mission stated that it had developed an appropriate performance indicator. During our follow-up review, we reviewed the Mission's documentation and Results Review and Resource Request (R4) Report and determined that the Mission had added the indicator "Volume of goods transported between key markets" to its FY 1997 Results Review and Resource Request (R4) report. Additionally, the Mission has begun to utilize a system to collect data to report against this indicator and had reported accurate information for this indicator in its R4 prepared in March 1997.

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**Conclusion**

Based on our review, the weaknesses noted during the audit related to the Mission's lack of relevant indicators that measured the agricultural/commercial activities that were being undertaken by its Agricultural Marketing Foundation members have been corrected.

# SCOPE AND METHODOLOGY

## Scope

We conducted our audit of the implementation status of USAID/Guinea's Recommendation No. 4 from the Audit of USAID/Guinea's Growth in Agricultural Markets Strategic Objective. The audit was made in accordance with generally accepted government auditing standards and was conducted at the Mission's offices in Conakry, Guinea on September 28, 1998.

## Methodology

To accomplish our objective we reviewed the Mission's documentation that related to its FY 1997 Results Review and Resource Request.