



# OFFICE OF INSPECTOR GENERAL

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## AUDIT OF USAID/MALI'S ECONOMIC GROWTH ACTIVITIES

AUDIT REPORT NO. 7-688-13-003-P  
MAY 31, 2013

DAKAR, SENEGAL



*Office of Inspector General*

May 31, 2013

**MEMORANDUM**

**TO:** USAID/Mali Mission Director, Gary Juste

**FROM:** Regional Inspector General/Dakar, Abdoulaye Gueye /s/

**SUBJECT:** Audit of USAID/Mali's Economic Growth Activities (Report No. 7-688-13-003-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 their entirety (without attachments) in Appendix II.

The report includes 11 recommendations to help USAID strengthen its economic growth activities in Mali. Based on management's comments on the draft report and other information subsequently provided, we acknowledge that management decisions have been reached on 10 of the recommendations (1 through 4 and 6 through 11), and final action has been taken on Recommendation 10. We agreed with all of the decisions. Recommendation 5 remains without a management decision because, in accordance with ADS 595.3.1.2, a management decision cannot be reached until the contract officer specifies the amount of questioned costs allowed and/or disallowed and sets a target date for collection of any disallowed costs. For more details, please see page 14.

Please have the responsible official provide us with written notice within 30 days on actions planned or taken regarding Recommendation 5. Finally, please provide the Audit Performance and Compliance Division in the USAID Office of the Chief Financial Officer with the necessary documentation to achieve final action on Recommendations 1, 2, 3, 4, 5, 6, 7, 8, 9, and 11. Recommendation 10 is closed upon report issuance.

I want to express my sincere appreciation for the cooperation and courtesy extended to my staff during the audit.

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**Abbreviations**

The following abbreviations appear in this report:

ADS	Automated Directives System
AO	agreement officer
AOR	agreement officer’s representative
CO	contracting officer
COR	contracting officer’s representative
DCA	Development Credit Authority
FY	fiscal year
IICEM	Integrated Initiatives for Economic Growth in Mali
INTSORMIL	International Sorghum, Millet, and Other Grains Collaborative Research Support Program
MAVEN	Mali Agriculture Value Enhancement Network
PMP	performance management plan
RIG	Regional Inspector General

# SUMMARY OF RESULTS

In West Africa’s Sahel region, more than 17 million people are at risk of starvation. Drought, food shortages, high grain prices, environmental degradation, and large numbers of internal refugees have contributed to the crisis. Mali is one of the countries most affected, with a Global Hunger Index level listed as “serious.”<sup>1</sup>

One of the main challenges to Mali’s food security is an underdeveloped agricultural sector. Though agriculture is one of the main drivers of Mali’s economy, employing 80 percent of the country’s labor force and accounting for 39 percent of the gross domestic product,<sup>2</sup> it does not fulfill its potential to promote economic growth. Only 7 percent of arable land is cultivated, 14 percent of potentially irrigable land is irrigated, and 2 percent of certain agricultural products are grown from improved seeds.<sup>3</sup> To increase Mali’s resilience and promote economic growth, USAID is working to raise farm productivity, strengthen farm-to-market links, and expand economic opportunities for vulnerable households. Programs help farmers apply new technologies, supplies, and practices to improve yield, and give them new business skills to increase production, commercialization, and revenues earned from expanded opportunities.

USAID/Mali obligated and disbursed, respectively, \$22.1 million and \$19.9 million in fiscal year (FY) 2011 and \$24.2 million and \$17.7 million in FY 2012 for economic growth activities. The Regional Inspector General/Dakar (RIG/Dakar) audited three projects: Integrated Initiatives for Economic Growth in Mali (IICEM); International Sorghum, Millet, and Other Grains Collaborative Research Support Program (INTSORMIL); and Mali Agriculture Value Enhancement Network (MAVEN), shown in Table 1. They account for about 52 percent of the mission’s economic growth assistance for FY 2012 and are part of Feed the Future, the U.S. Government’s global hunger and food security initiative that was incorporated into partners’ activities in 2011.

**Table 1. Audited USAID/Mali’s Economic Growth Projects**

	<b>IICEM</b>	<b>INTSORMIL</b>	<b>MAVEN</b>
Dates	1/1/2010–12/31/2012 <sup>4</sup>	10/1/2007-9/30/2012	4/1/2010–3/31/2013
Type and amount of award	cost-reimbursement-plus-fixed-fee contract \$38.6 million	cooperative agreement \$4.2 million	cooperative agreement \$2.1 million
Partner	Abt Associates Inc.	University of Nebraska	ACDI/VOCA
Objective	To increase economic growth activities for reducing poverty through increasing agricultural productivity, employment, and incomes in Mali	To improve sorghum and millet farmers’ productivity and incomes in targeted areas of Mali	To improve production, processing, storage, and marketing of select crops; to improve farmers’ business management skills and agribusinesses; and to increase access to improved inputs and finance

<sup>1</sup> The 2012 Global Hunger Index is based on the proportion of people who are undernourished, the prevalence of underweight children under the age of 5, and the under-5 mortality rate.

<sup>2</sup> *CIA World Factbook*.

<sup>3</sup> *Feed the Future: Strategic Review*, USAID/Mali, December 17, 2010.

<sup>4</sup> IICEM may be extended to December 31, 2013, but the mission had not approved it as of October 2012.

The total amount obligated and expended, respectively, for these three projects was \$12.1 million and \$11.3 million in FY 2011 and \$17.4 million and \$15.6 million in FY 2012.

RIG/Dakar conducted this audit to determine whether USAID/Mali's economic growth activities were on track to achieve their main goals of improving the agricultural enabling environment<sup>5</sup> and the productivity of the agricultural sector. Though observations from the field and interviews with beneficiaries suggest that the potential beneficial impact of the program is significant, the scale is uncertain because of the lack of reliable data. The audit found that not all reports of achievements were accurate, reliable, or well supported.



**Farmers in Dougouan grow two types of sorghum; one comes from local seed (left), and the other is from improved seed (right) introduced by a USAID economic growth project. (Photo by RIG/Dakar, October 2012)**

Despite the projects' data quality problems, the activities are having some positive impact. An independent cost-benefit study of IICEM dated May 2012 showed a 27 percent overall return on money invested in the four sites analyzed. The study found that the project has increased crop yields and farmers' incomes. The construction of small dams increased the amount and duration of surface water, substantially increasing rice farmers' yields during the main season. These dams also raise the water table, enabling potato farming in the off-season with shallow groundwater irrigation. Through improving the water supply and a credit scheme that increases farmers' ability to buy supplies such as seeds, fertilizer, and herbicide, crop yields for communities IICEM supported have increased dramatically.

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<sup>5</sup> Improving the agricultural enabling environment includes activities such as training and policy reforms.

Through INTSORMIL, USAID has disseminated new varieties of sorghum and millet in Mali. Institut d'Economie Rurale's and INTSORMIL's 2010/2011 study on the economic impact of the new strains showed that they greatly increased yield in the Mopti and Segou Regions. As a result, farmers were able to produce enough food for their consumption, whereas in previous years they often experienced food shortages. In some sites, using the new seeds helped increase yields by up to 84 percent when combined with good rainfall and improved production techniques like fertilizer use. Higher yields also brought higher incomes.

Through MAVEN, USAID sponsored 51 volunteer experts in fiscal years 2011 and 2012 to provide technical assistance in the staple foods, horticulture, fisheries, cattle, and poultry sectors. One volunteer trained a seed company to produce hybrid seeds that improve crop yield. Another volunteer worked with a cooperative involved in livestock production, training members on proper health-care techniques to curb the high death rates of sheep and goats during the rainy season. One other volunteer worked with a fish farming cooperative to build a leak-proof pond and recommended techniques for building a pond properly—important measures to reduce people's reliance on subsistence fish harvesting and to respond to the dramatic decline of fish in the area.

Despite these notable achievements, the audit found the following problems.

- Reports of achievements for four of the seven indicators audited were not accurate, reliable, or well supported (page 5). Partners did not have enough supporting documentation, and one used undocumented estimates and assumptions when reporting results that were not correct.
- The mission did not monitor projects adequately (page 6). It did not monitor partner expenses sufficiently, failed to approve key deliverables, and performed infrequent, irregular site visits.
- The mission did not comply fully with environmental requirements (page 9). It did not have written procedures to ensure environmental compliance. For example, one of the partners audited was implementing activities that ran the risk of having negative impacts on the environment, but an environmental mitigation and monitoring plan was not submitted as required.
- Partners did not comply fully with branding and marking rules (page 10). Some warehouses, construction sites, and USAID-financed equipment did not have any branding or marking.
- Partner agreements did not include the required human trafficking provision (page 12). Therefore, USAID/Mali cannot terminate an award, without penalty, if the partner, subpartner, or their employees engage in human trafficking.
- USAID/Washington discontinued the loan guarantee program that increases sustainability prospects by giving farmers access to credit and agricultural supplies (page 12). That may affect the mission's efforts to increase sustainability.

To address these issues, RIG/Dakar recommends that USAID/Mali:

1. Perform extensive, detailed data quality assessments for economic growth indicators and document the use of assessment findings to address any weaknesses identified (page 6).

2. Work with Abt Associates Inc. to implement an appropriate data collection and verification system and require that it is documented appropriately in the performance management plan (page 6).
3. Disclose data weaknesses regarding unreliable, inaccurate, and unsupported data for some of the mission's economic growth activities in its next Federal Managers' Financial Integrity Act evaluation (page 6).
4. Provide and document training for contract/agreement officer's representatives in the economic growth team on their official roles and responsibilities (page 8).
5. Determine the allowability of \$54,000 in ineligible questioned costs and recover from Abt Associates Inc. any amounts determined to be unallowable (page 8).
6. Implement a plan to improve the economic growth team's performance monitoring of projects (page 8).
7. Establish written policies and procedures to include data verification as part of performance monitoring site visits (page 9).
8. Finalize its mission order to require compliance with environmental requirements for its entire portfolio (page 10).
9. Take measures to require that all future contracts, agreements, and modifications incorporate appropriate language regarding environmental compliance and are approved by the appropriate officials before projects begin (page 10).
10. Require Abt Associates Inc. to submit an environmental monitoring and mitigation plan for approval within 30 days of signing the amended award (page 10).
11. Implement written procedures to require that the implementing partners are fully aware of their responsibilities and comply with branding and marking requirements (page 11).

Detailed results appear in the following section, and the scope and methodology appear in Appendix I. Management comments appear in their entirety in Appendix II, and our evaluation of management comments is included on page 14 of the report.

# AUDIT FINDINGS

## **Reports of Achievements Were Not All Accurate, Reliable, or Well Supported**

According to USAID's Automated Directives System (ADS) 203.3.2, "Performance monitoring is the ongoing and routine collection of performance indicator data to reveal whether desired results are being achieved and whether implementation is on track . . . Performance indicators are the basis for observing progress and measuring actual results compared to expected results. Performance indicators help answer the extent to which USAID is progressing towards its objective(s)."

ADS 203.3.11.1, "Data Quality Standards," states that data must meet the five quality standards of validity, integrity, precision, reliability, and timeliness to be useful for performance monitoring and credible for reporting. Data that do not meet these standards could lead to bad decision making.

The audit found that not all data met the quality standards. Results for four of the seven indicators audited were not reliable, accurate, or well supported. (Appendix III shows testing results by partner and indicator. Not all partners were expected to report on all seven indicators.) Data weaknesses for INTSORMIL and IICEM are discussed below.

**INTSORMIL.** The project's data were collected from various sources including subpartners, on-site assistants, and visiting university project leaders. But the project coordinator in Mali and the project leaders in the United States could not provide supporting documentation to account for the results in three of the four indicators that INTSORMIL reported on. Additionally, when the team tried to link the data reported in one of the subpartner's available progress reports to the supporting documentation, we found discrepancies between documents.

**IICEM.** IICEM officials could not provide sufficient supporting documentation for three of the six indicators that they reported on under the project. Results for one were inflated, and results for the other two were based on undocumented estimates and assumptions, which testing proved were not accurate.

For the indicators *Number of farmers and others who have applied new technologies or management practices as a result of U.S. Government assistance (farmers)* and *Number of hectares under improved technologies or management practices as a result of U.S. Government assistance (hectares)*, we reviewed subpartners' data collection sheets for 103 out of 402 farmers' cooperatives in FY 2012 and found that of the 5,829 farmers IICEM reportedly assisted, only 2,320 (or 40 percent) could be validated. Similarly, only 2,275 (or 17 percent) of the 13,288 hectares reportedly under improved technologies could be validated. When reporting results to USAID, instead of using information provided in subpartners' data collection sheets, IICEM used undocumented estimates and assumptions that testing showed were not accurate.

For the indicator *Value of incremental sales (collected at farm-level) attributed to Feed the Future implementation*, \$1.8 million of the \$4.2 million reported (or 43 percent) for FY 2011 was not well supported. Results for this indicator were inflated because IICEM was collecting data

from both farmers and merchants even though the indicator definition states that data should be collected only from farms directly assisted by the project. For FY 2011, IICEM's reported results of \$4.2 million were inflated by at least \$548,929.<sup>6</sup> For FY 2012, of the \$13.8 million reported, data were inflated because IICEM included merchants' data, inflating results by \$8.6 million, and it measured gross instead of incremental sales, inflating data by \$4.2 million.

Several factors contributed to these weaknesses. Among them were poor records maintenance, improper use of the monitoring and evaluation system, and lack of proper procedures for verifying data. For example, subpartners did not submit information regularly, complete the data collection sheets properly, or understand what to report on. As a result, IICEM did not use the data that subpartners reported and instead used undocumented estimates and assumptions when reporting results to USAID. When IICEM collected information on sales revenue from a merchant, it was done orally without any verification of the merchant's records.

Furthermore, although the mission performed a data quality assessment in 2011, it did not identify a number of the problems highlighted in this report. A USAID/Mali monitoring and evaluation officer said the assessment focused on partners' understanding of the indicators (their definitions and measurements), but the staff did not review the supporting documentation to assess the reliability, validity, or integrity of the data.

These problems indicate that the mission did not emphasize tracking of results. Data for four of the seven indicators audited could not be used to inform management reliably whether implementation was on track, and the audit team could not determine the extent to which USAID was progressing toward its objectives. To improve the quality of data and the integrity of the reporting process, we make the following recommendations. (Since INTSORMIL has ended, there is no recommendation specific to that project.)

***Recommendation 1.*** We recommend that USAID/Mali perform extensive, detailed data quality assessments for economic growth indicators and document the use of assessment findings to address any weaknesses identified.

***Recommendation 2.*** We recommend that USAID/Mali work with Abt Associates Inc. to implement an appropriate data collection and verification system and require that it is documented appropriately in the performance management plan.

***Recommendation 3.*** We recommend that USAID/Mali disclose data weaknesses regarding unreliable, inaccurate, and unsupported data for some of the mission's economic growth activities in its next Federal Managers' Financial Integrity Act evaluation.

## **Mission Did Not Monitor Projects Adequately**

USAID's contracts and cooperative agreements are monitored by the contract/agreement officer (CO/AO) and the contracting/agreement officer's representative (COR/AOR). The CO/AO designates a COR/AOR to administer certain aspects of the award to ensure that "USAID exercises prudent management over its awarded assistance and makes the achievement of

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<sup>6</sup> This figure is based on what IICEM's monitoring and evaluation officer said. The exact amount is unknown since some supporting documents were not available for review.

program objectives easier by monitoring and evaluating the recipient and its performance during the award,” according to ADS 303.2(f). The COR designation letter for IICEM states that the COR is responsible for monitoring the contractor’s performance and verifying that it conforms to the technical requirements and quality standards agreed to in the terms and conditions. The COR is responsible also for providing financial oversight by reviewing the contractor’s request for payments, giving or denying administrative approval, and recommending disallowance of costs to the CO.

The importance of proper oversight is reflected in ADS 202.3.6, which states that monitoring the quality and timeliness of implementing partners’ activities is a major task of contracting officer’s representatives and development objective teams. It specifies that “problems in output quality provide an early warning that results may not be achieved as planned” and that “early action in response to problems is essential in managing for results.”

However, the audit identified several areas in which the mission did not monitor IICEM, MAVEN, and INTSORMIL adequately.

**Lack of Financial Monitoring.** One of the COR/AOR’s tasks is to review partners’ vouchers to determine the allowability and reasonableness of the expenses. According to Office of Management and Budget Circular A-122,<sup>7</sup> “A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.”

IICEM spent \$54,000 on what we consider unnecessary office rent. It had two offices in Bamako: a house rented since 2007 that had been used since the first IICEM project<sup>8</sup> and a floor in the building across the street that was used to accommodate extra staff members who came in 2010. However in 2011, several left when the project’s scope was reduced.

At the time of audit fieldwork, 13 staff members were in the second building, but there were 9 available workstations in the house. Just prior to that, between January and October 2012, IICEM was renting space in the second building for only four to six employees. However, there were areas in the house that we believe IICEM could have converted into office spaces, which would have accommodated the entire staff and saved the additional cost of renting space in the second building. Given that space’s monthly rent of approximately \$4,500, we question the eligibility of \$54,000 (or 12 months’ rent, from January to December 2012, when the project was scheduled to end).

**Failure to Approve Key Deliverables.** Partners’ performance management plans (PMPs) and work plans are important performance management tools for monitoring, evaluating, and analyzing progress toward achieving results.

According to mission officials, they extensively reviewed and commented on partners’ PMPs and work plans. However, according to implementing partners, the COR/AOR had not formally approved many of these plans as of October 2012. Though both IICEM’s and MAVEN’s agreements state that USAID would be substantially involved in approving work plans, none of IICEM’s work plans for the entire 3 years of the project had been approved. For MAVEN, the AOR never approved the year 1 work plan (covering April 2010 to March 2011) and only approved the second year’s plan (covering October 2011 to September 2012) 6 months into the

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<sup>7</sup> “Cost Principles for Non-Profit Organizations,” revised May 10, 2004.

<sup>8</sup> The audited IICEM project is actually a follow-on to a previous one.

year. There was also a 6-month period between work plans (from April 2011 to September 2011) when MAVEN was operating without any plan at all. Additionally, with only 1 year or less of project implementation remaining, IICEM's and MAVEN's PMPs had still not been approved. As for INTSORMIL, project officials did not know whether USAID officially approved such plans, but assumed it had since the mission continued to provide funding.

**Infrequent, Irregular Site Visits.** Site visits are essential to monitoring the quality of activities being carried out and ensuring that the desired results are achieved. However, the mission's monitoring site visits were infrequent and irregular, as shown in Table 3 below.

**Table 3. Monitoring Site Visits Performed by Mission<sup>9</sup>**

<b>Project</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
IICEM	3	1	0
INTSORMIL	1	3	0
MAVEN	0	0	1

Additionally, the mission did not assess partners' data quality when monitoring during site visits. While Mission Order 200 and the mission's field visit checklist expect staff members to comment on whether partners' performance monitoring tools are complete, well designed, administered, and maintained, neither explicitly requires the staff to reconcile, validate, or spot-check data.

All of these problems occurred because of political turmoil and staffing issues.

In 2010 and 2011, the economic growth team was understaffed. This situation got worse in March 2012, when members of the military toppled the Malian Government. In the 6 months that followed, security conditions and restrictions impaired the staff's ability to visit sites, especially in regions bordering rebel-occupied territories. Four U.S. citizens on the team were evacuated, which significantly reduced capacity even more.

Currently some members of the mission staff have had to take on excess responsibilities, and some of the CORs/AORs are assigned too many tasks to oversee the three projects audited properly. Furthermore, the turnover for AORs/CORs has been high for all three projects, which has made it difficult for both the partners and the mission in terms of continuity.

As a result, projects might not achieve their intended objectives, and \$54,000 of project funds could have been used more effectively. To address these problems, we make the following recommendations.

**Recommendation 4.** *We recommend that USAID/Mali provide and document training for the economic growth team's contract/agreement officer's representatives on their official roles and responsibilities.*

**Recommendation 5.** *We recommend that USAID/Mali determine the allowability of \$54,000 in ineligible questioned costs and recover from Abt Associates Inc. any amounts determined to be unallowable.*

**Recommendation 6.** *We recommend that USAID/Mali implement a plan to improve the*

<sup>9</sup> A USAID/Mali official confirmed the figures in table during fieldwork and outlined the monitoring-specific site visits performed during the year.

*economic growth team's performance monitoring of projects.*

**Recommendation 7.** *We recommend that USAID/Mali establish written policies and procedures to include data verification as part of performance monitoring site visits.*

## **Mission Did Not Fully Comply With Environmental Requirements**

The Foreign Assistance Act of 1961, as amended, Section 117, requires that USAID consider the environmental impact and sustainability of its development activities. This requirement is codified in 22 Code of Federal Regulations (CFR) 216 and in ADS 204. The code requires that environmental safeguards be incorporated into program planning and design, and that programs be monitored continually and modified when necessary to mitigate their impact on the environment.

Missions are required to perform an initial environmental examination or an environmental assessment, which is a more detailed study, to review the reasonably foreseeable effects of a proposed action on the environment. When these assessments impose conditions on project activities, an environmental monitoring and mitigation plan must follow. ADS 204 requires that CORs/AORs actively monitor ongoing activities to be sure they comply with the environmental examinations and assessments, and modify or end activities that do not.

Additionally, following an OIG audit report (Report No. 9-000-11-002-P, dated July 21, 2011), USAID/Washington sent a letter to missions asking them to establish and implement procedures to strengthen environmental compliance in the procurement process and when monitoring environmental compliance during project implementation. It also asked missions to formally designate environmental officers to oversee compliance with 22 CFR 216.

The audit found that USAID/Mali made noteworthy progress in this area. For example, the mission designated an environmental officer and deputy, and it provided training on environmental compliance to the mission's staff and partners.

Despite these efforts, the mission still has not established written procedures to ensure environmental compliance. A draft mission order was written, but the environmental officer said it would not be final until April or May 2013.

IICEM was implementing activities that could have an effect on the environment, according to an initial environmental examination. However, USAID/Mali did not confirm that Abt Associates prepared and submitted an environmental mitigation and monitoring plan, as required. In addition, IICEM's award did not contain the recommended language from ADS 204.5 about environmental compliance. The mission decided not to amend the award because it expired in December 2012, but the environmental officer said all new awards would incorporate this language.

These shortcomings can be attributed to insufficient follow-up by the mission regarding environmental requirements. IICEM officials were not aware that they were supposed to submit an environmental mitigation and monitoring plan. Since IICEM was not fully aware of its responsibilities and the mission had delayed finalizing its mission order to ensure environmental compliance, we determined that the mission did not consider these items to be priorities.

Because the mission did not fully comply with USAID environmental regulations, its activities might have an adverse effect on the environment and hinder the program's ability to meet its intended objectives. To strengthen USAID/Mali's environmental compliance, we make the following recommendations.

**Recommendation 8.** *We recommend that USAID/Mali finalize its mission order to require compliance with environmental requirements for its entire portfolio.*

**Recommendation 9.** *We recommend that USAID/Mali take measures to require that all future contracts, agreements, and modifications incorporate appropriate language regarding environmental compliance and are approved by the appropriate officials prior to project implementation.*

**Recommendation 10.** *We recommend that USAID/Mali require Abt Associates Inc. to submit an environmental monitoring and mitigation plan for approval within 30 days of signing the amended award.*

## **Partners Were Not Fully Compliant With Branding and Marking Rules**

USAID rules and regulations require that assistance activities be properly marked and branded with the USAID logo and in a manner showing that the assistance is from the American people. According to ADS 320.3.2.4, and as reflected in IICEM's and INTSORMIL's agreements, commodities or equipment funded by USAID must prominently display the USAID logo and:

Program, project, or activity sites financed by USAID contracts, including visible infrastructure projects (roads, bridges, buildings, etc.) or others that are physical in nature (agriculture, forestry, water management, etc.), must prominently display the USAID Identity. Temporary signs must be erected early in the construction or implementation phase. When construction or implementation is complete, the contractor must install a permanent, durable and visible sign, plaque, or other marking.

If USAID-required marking would pose compelling political, safety, or security concerns, partners can ask the CO for a waiver (ADS 320.3.2.6). CORs/AORs are responsible for monitoring partners' compliance with these requirements and for taking appropriate action when they do not comply; in the case of the latter, partners could be considered noncompliant with their agreements (ADS 320.3.1.3).

We reviewed activities implemented under the IICEM, MAVEN, and INTSORMIL agreements to determine whether the recipients complied with these requirements. The audit found the following problems.

- IICEM had no branding or marking on three warehouses in Molobala, Signé, and Kouroumasso (though construction for all was complete); one cereal processing plant outside Bamako that was under construction; and one merchant's warehouse in Sikasso constructed in part under an IICEM grant. Rice processing equipment that IICEM financed in M'Pegnoso was not marked either.
- INTSORMIL had no branding or marking at the project site of Dougouan.



**Clockwise from top left to right, a warehouse in Signé, a cereal processing plant outside Bamako, warehouse in Molobala, and a warehouse in Kouroumasso all lack branding and marking. (Photos by RIG/Dakar, October 2012)**

The mission did not monitor partners enough to be sure they complied with requirements, nor did it take any action against those that did not. Project and mission officials cited theft, political instability, and security risks as some of the reasons project sites, warehouses, and equipment were not marked or branded properly. However, these problems were not documented anywhere, and partners did not obtain waivers.

Because branding and marking were not adequate, USAID and the American people might not receive appropriate recognition for the assistance they are providing. To correct this situation, the audit makes the following recommendation.

***Recommendation 11.*** We recommend that USAID/Mali implement written procedures to require that the implementing partners are fully aware of their responsibilities and comply with branding and marking requirements.

# OTHER MATTERS

## **Partner Agreements Did Not Include Human Trafficking Provision**

In February 2012 USAID issued a new counter-trafficking in persons policy. It builds on the Agency's counter-trafficking code of conduct issued in February 2011 to hold USAID employees and partners to the highest ethical standard of behavior, and it "is a direct response to the fact that trafficking in persons is a massive development problem affecting millions of men, women, and children around the globe."<sup>10</sup> Subsequently, effective June 2012, a new USAID policy was added to ADS that requires that specific language related to combating human trafficking be included in partner agreements.

IICEM's, MAVEN's, and INTSORMIL's agreements did not include the counter-trafficking provision because they were all signed before June 2012. But USAID/Mali did not modify the contracts to add this required language once it became an ADS requirement.

According to the United Nations Office on Drugs and Crimes, agriculture is one of the sectors most frequently involved in human trafficking. The U.S. Department of State's 2012 *Trafficking in Persons Report* states, "Mali is a source, transit, and destination country for men, women, and children subjected to forced labor and sex trafficking," and Malian women, girls, and boys have been forced to work in agriculture. The report ranks Mali as a Tier 2 country<sup>11</sup> for human trafficking, meaning the Malian Government does not fully comply with the minimum standards to eliminate trafficking but is making significant efforts to do so.

Given the circumstances in Mali, there is a risk of human trafficking within agriculture projects, and USAID may or may not be indirectly involved. Without the inclusion of the counter-trafficking provision, USAID/Mali cannot terminate an award, without penalty, if the partner, subpartner, or their employees engage in human trafficking, procure a commercial sex act during the course of the award, or use forced labor when implementing project activities. Because all three awards were signed before the requirement was added to ADS, we are not making a formal recommendation, but we encourage the mission to include the required language combatting human trafficking in all future modifications to IICEM's and MAVEN's agreements.

## **Loan Guarantees Increase Prospects For Sustainability**

Part of IICEM's strategy for addressing sustainability is to establish a loan guarantee fund that provides an incentive for banks to lend to farmers. The fund is set up to share risk with the bank over a 2-year period, repaying 50 percent of defaulted loans in the first year and 25 percent in the second year.

According to IICEM officials, these loan guarantees are important for several reasons. First, they allow farmers to get agricultural supplies such as seeds and fertilizer. By using improved

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<sup>10</sup> [http://pdf.usaid.gov/pdf\\_docs/PDACT111.pdf](http://pdf.usaid.gov/pdf_docs/PDACT111.pdf).

<sup>11</sup> The report lists countries by the following tiers: Tier 1, Tier 2, Tier 2 Watch List, and Tier 3, with the lowest numbers going to countries most compliant.

varieties of seeds and fertilizer on their fields, farmers can increase crop yield significantly. This not only helps ensure food for the farmers and their families, but also increases their incomes when they have surplus to sell. Second, because millet and sorghum are not seen as cash crops that have a significant return on investment, the loan guarantees serve as a temporary bridge between bank and farmer; they give the farmer access to financing until the bank gains confidence in the profitability of millet/sorghum production.

IICEM's loan guarantees have proven to be successful. For the 2011 growing season, 86 to 90 percent of farmers were able to repay their loans. Farmers typically take out loans in March, April, and May, and repay them in January, February, and March of the following year. If IICEM is extended until December 2013, loans that are taken out for the 2013 growing season would not be paid back until January, February, and March 2014, after the project ends. Because IICEM cannot follow up on those loans and return the balance to USAID, the Agency has discontinued them for the 2013 season.

USAID/Mali recognizes the importance of loan guarantees in increasing sustainability prospects and in expanding the adoption of new technologies and inputs. Thus, as an alternative, the mission proposed to go through the Development Credit Authority (DCA)—another USAID mechanism for providing loan guarantees. However, following the coup in March 2012, USAID/Washington suspended all activities except for those that dealt with food security and emergency aid. IICEM's suspension was lifted quickly because the project directly addresses food security, but the DCA program remains suspended. Although USAID/Mali asked that the DCA program be started to provide loan guarantees for the farmers, USAID/Washington denied the request.

USAID/Washington's denial could affect the mission's efforts to increase sustainability. Given the current political instability in Mali, we are not making a formal recommendation. But we encourage the mission to explore ways to help farmers get supplies, including ways to continue the loan guarantee fund.

# EVALUATION OF MANAGEMENT COMMENTS

In its comments on the draft report, USAID/Mali agreed with all 11 recommendations. We have acknowledged management decisions for Recommendations 1 through 4 and 6 through 11. Final action has been taken on Recommendation 10, and that is closed upon issuance of the audit report. We agreed with all decisions. Recommendation 5 remains without a management decision because, in accordance with ADS 595.3.1.2, a management decision cannot be reached until the contract officer specifies the amount of questioned costs—\$54,000 in this case—allowed and/or disallowed and sets a target date for collection of any disallowed costs.

We also have addressed the mission's comments in the final audit report, as we deemed appropriate, regarding the lack of financial monitoring and failure to approve key deliverables. A detailed evaluation of management comments follows.

**Recommendation 1.** USAID/Mali agreed that measures should be taken to improve the quality of its data assessments and address any deficiencies that are found. The economic growth team is developing a site visit plan that will include project data verification. The M&E officer will review the plan to make sure that key indicators are assessed using the Agency's data quality criteria along with appropriate documentation. The team also is clarifying performance management and monitoring requirements for future contracts and grants, and is working with existing implementing partners to verify that each PMP includes adequate information on data collection and reporting methodologies. The target completion date for this action is March 31, 2014. As a result, we acknowledge that a management decision was reached on Recommendation 1.

**Recommendation 2.** USAID/Mali agreed to work with Abt Associates Inc. to implement an appropriate data collection and verification system, and to confirm that the system is documented in the PMP. Abt Associates has already taken measures to improve its M&E system by creating new forms to better capture data, training subpartners in their use, establishing beneficiary registries, and introducing new ways to validate data. Abt Associates has hired a new M&E specialist and plans to update its PMP to reflect changes to its M&E system. The target completion date for this action is June 30, 2013. As a result, we acknowledge that a management decision was reached on Recommendation 2.

**Recommendation 3.** USAID/Mali agreed that some data reported were not supported adequately and that their accuracy could therefore be questioned. The mission will report this deficiency in its next Federal Managers' Financial Integrity Act evaluation. The target date for completion is September 30, 2013. As a result, we acknowledge that a management decision was reached on Recommendation 3.

**Recommendation 4.** USAID/Mali agreed to hold biannual, in-house refresher training sessions for all CORs and AORs. The target completion date for the trainings is March 31, 2014. The mission also submitted the original designation letters in which CORs/AORs acknowledge their roles and responsibilities, but some of these letters date back to 2007, 2008, and 2009. This does not address the fact that some CORs/AORs need to be reminded of their roles and responsibilities, as observed during the audit. Although the mission requested that this

recommendation be closed upon issuance of the final report, we cannot do so until the training has been completed. As a result, we acknowledge that a management decision was reached on Recommendation 4.

**Recommendation 5.** USAID/Mali agreed to have the Office of Acquisition and Assistance determine the allowability of the questioned costs identified in the audit. Mission officials disagreed that there was a lack of financial monitoring because, they contended, the questioned costs were based on auditors' judgment. We still believe, however, that IICEM's rental of the second building was not a prudent use of federal funds. The target completion date for this action is December 31, 2013. In accordance with ADS 595.3.1.2, a management decision cannot be reached until the contract officer makes a determination on the costs' allowability, specifies the amount allowed and/or disallowed, and sets a target date for collecting the amount. Thus, there is no management decision for Recommendation 5.

**Recommendation 6.** USAID/Mali agreed that it had not devoted enough time and effort to performance management and monitoring. The economic growth team is updating its PMP and is scheduling a project site visit calendar to ensure adequate performance monitoring and data verification. If security conditions prevent the team from visiting sites, the mission will devise a plan for third-party monitoring. The target completion date for this action is March 31, 2014. As a result, we acknowledge that a management decision was reached on Recommendation 6.

**Recommendation 7.** USAID/Mali agreed to establish written policies and procedures to include data verification during performance monitoring site visits. A new mission order on performance monitoring will include this guidance. The target completion date for this action is March 31, 2014. As a result, we acknowledge that a management decision was reached on Recommendation 7.

**Recommendation 8.** USAID/Mali agreed to finalize its mission order on environmental compliance. The target completion date for this action is May 31, 2013. As a result, we acknowledge that a management decision was reached on Recommendation 8.

**Recommendation 9.** USAID/Mali agreed to take measures to require that all future contracts and agreements incorporate the appropriate language regarding environmental compliance. Mission officials said all USAID/Mali awards have the standard provision. Moving forward, the COR/AOR designation letters will highlight environmental compliance responsibilities, and all new awards and programmatic modifications will require the environmental officer's clearance. The target completion date for this action is June 30, 2013. As a result, we acknowledge that a management decision was reached on Recommendation 9.

**Recommendation 10.** USAID/Mali agreed with the recommendation, and Abt Associates has already submitted an environmental monitoring and mitigation plan, which was approved by USAID on January 15, 2013. Accordingly, final action was taken, and Recommendation 10 is closed upon issuance of the audit report.

**Recommendation 11.** USAID/Mali agreed to implement procedures to enforce compliance with branding and marking requirements. The mission will update its activity visit information checklist to include monitoring for compliance on branding and marking requirements and will also include these oversight responsibilities in the COR/AOR designation letters. The target completion date for this action is June 30, 2013. As a result, we acknowledge that a management decision was reached on Recommendation 11.

# SCOPE AND METHODOLOGY

## Scope

We 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/Mali's economic growth activities were on track to achieve their main goals of improving the agricultural enabling environment and the productivity of the agricultural sector. Of the 17 economic growth projects that were active in FY 2012, we reviewed 3 that accounted for approximately 52 percent of the mission's economic growth assistance, listed in Table 1 on page 1.

The audit focused on economic growth activities occurring in fiscal years 2011 and 2012. In FY 2011, USAID/Mali obligated \$22.1 million and disbursed \$19.9 million; in FY 2012, it obligated \$24.2 million and disbursed \$17.7 million. Of those disbursements, the amount tested for IICEM, INTSORMIL, and MAVEN was \$11.3 million in FY 2011 and \$15.6 million in FY 2012.

We reviewed applicable laws and regulations, USAID policies and procedures, and USAID/Mali's mission orders. We obtained an understanding of and assessed the following significant internal controls: the program's management structure, contracting mechanisms, monitoring and evaluation of project activities, and site visit processes. This included a review of COR/AOR designation letters, partner agreements, progress reports, work plans, PMPs, data quality assessments, trip reports, Feed the Future strategy and guidance documents, and interviews with officials from the mission as well as partners, subpartners, and beneficiaries. Additionally, we examined the mission's FY 2012 annual self-assessment of management controls, which it is required to perform to comply with the Federal Managers' Financial Integrity Act of 1982, to determine whether the assessment cited any relevant weaknesses.

We conducted audit fieldwork from October 9 to November 30, 2012, and performed site visits from October 15 to 19. We interviewed key mission personnel, implementing partners, subpartners (Groupe de Recherche d'Etude et de Formation en Agriculture et Arboriculture, Agence des Intervenants Interdisciplinaires pour le Développement, and Association Malienne d'Eveil au Développement Durable), government officials from the L'Institut d'Economie Rurale, and project beneficiaries, including producers, processors, and merchants. We conducted the audit at USAID/Mali in Bamako and at implementing partner and subpartner offices and activity sites in Bamako and the Sikasso Region. Our fieldwork was limited to those sites because of security concerns in northern Mali.

## Methodology

To answer the audit objective, we evaluated the mission's management and oversight of its economic growth activities, the performance of implementing partners, and the effectiveness of the activities being implemented. We met with the economic growth team in Mali to gain an understanding of the program activities. We selected three projects to audit and reviewed

agreements, progress reports, PMPs, work plans, site visit reports, and annual certification required by the Federal Managers' Financial Integrity Act. We reviewed applicable laws and regulations, ADS policies and procedures, mission orders, and Feed the Future guidance.

We performed site visits in Bamako and the Sikasso Region to see whether activities were being implemented, monitored, and evaluated as required. In selecting a sample of activities to visit, we chose activities that were in progress during our fieldwork, located in areas where other key program activities were being implemented, and representative of the projects' agricultural activities. During these visits, we interviewed staff members from implementing partners and subpartners, as well as beneficiaries.

We also verified partners' reported results for FY 2011 (as shown in Appendix III) and examined supporting documentation for 103 out of 402 cooperatives for 2 of IICEM's indicators for FY 2012. Because MAVEN's and INTSORMIL's monitoring and evaluation officers were based in the United States along with essential records and supporting documentation, we continued to validate partner data in Senegal once we left Mali.

The results and overall conclusions related to this testing were limited to the items tested and cannot be projected to the entire audit universe. However, we believe that our work provides a reasonable basis for our conclusions.

# MANAGEMENT COMMENTS



## Memorandum

**Date:** April 18, 2013  
**To:** Abdoulaye Gueye, RIG/Dakar  
**From:** Gary Juste, Mission Director /s/  
**Subject:** RIG Draft Report No. 7-688-13-00XP: Audit of USAID/Mali Economic Growth Activities.

This memorandum transmits USAID/Mali's management comments to the recommendations contained in the subject Audit draft report. We take this opportunity to thank you for sharing the draft and giving us the opportunity to offer clarifications and the Mission's response. We also wish to extend our sincere appreciation for the professionalism of your audit team during the entire audit process including the field work.

Attachment: USAID Mali management comments with attachments.

## Management Comment

The Mission expresses its overall agreement with the findings and recommendations but asks that two findings be reconsidered to provide greater balance. One, we do not agree with the finding on page 7 which states that there was a **Lack of financial monitoring**. This finding is based primarily on what the auditors considered to be excess office space at the Abt office in Bamako, but this is a matter of disagreement. Two, we ask that language be inserted into the section entitled “**Failure to approve key deliverables**” to make it clear that work plans were reviewed extensively and commented on. Otherwise, it gives a perception that the Mission does not take seriously and perform its project management duties.

The Mission agrees with the recommendations and specifies below Mission actions to address and close the recommendations:

**Recommendation 1.** *We recommend that USAID/Mali perform extensive and detailed data quality assessments for economic growth indicators and document the use of assessment findings to address any weaknesses identified.*

**Mission Agrees with the Recommendation.** The AEG team performs regular data quality assessments and the last one performed was in 2011 as noted in the audit. However, the Mission agrees that measures should be taken to improve further the quality of these assessments and the measures taken to address deficiencies identified therein. The AEG team is developing a project site visit plan that will include the purpose of each visit, some of which will be devoted partly or wholly to data verification.

The M&E Officer will review the plan to make sure that principal data indicators being used to track program performance will have been assessed using the Agency’s data quality criteria along with appropriate documentation. [Note: at present, all site visits outside of Bamako require RSO approval and for US citizens are generally limited to one-day visits unless RSO coverage can be provided for an over-night trip.] For AEG contracts and grants, in each of the procurement designs, AEG is specifying more clearly performance management and monitoring requirements within the implementing mechanism as well as making it part of the evaluation criteria.

AEG is working with existing implementing partners to ensure that each implementing mechanism has a solid Performance Monitoring Plan along with documentation on data collection and reporting methodology. AEG is also working with the M&E point of contact within BFS to procure a monitoring and evaluation mechanism that will assist in establishing baselines, evaluations, and helping the AEG M&E officer with data quality analysis. USAID expects to have this mechanism by the end of the year. The planned date for completion is March 31, 2014. Accordingly, a management decision is reached on this recommendation.

**Recommendation 2.** *We recommend that USAID/Mali work with Abt Associates Inc. to implement an appropriate data collection and verification system and require that it is documented appropriately in the partner’s performance management plan.*

**Mission Agrees with the Recommendation:** There is less than one year left in the Abt contract. Measures are well underway to improve the quality of monitoring and reporting on performance indicators. These include but are not limited to the following: new data collection forms tailored to more precisely capture the number of hectares, types of technologies adopted, and number of farmers adopting these technologies. Implementing partners under the Abt contract have been trained in their use and database entry is in progress.

To strengthen the data validation, registries at the level of the producer organizations are being established. GPS units have been procured and distributed to partner NGO's to conduct sample measurements in order to validate the producers' reports. A new M&E specialist has been hired by Abt. Other procedures for strengthening internal controls are being put in place. The revised PMP will reflect these measures. The planned date for completion is June 30, 2013. Accordingly, a management decision is reached on this recommendation.

**Recommendation 3.** *We recommend that USAID/Mali disclose data weaknesses regarding unreliable, inaccurate, and unsupported data for some of the mission's economic growth activities in its next Federal Managers' Financial Integrity Act evaluation.*

**Mission agrees with the Recommendation.** Mission agrees that some data reported was not adequately supported and thus their accuracy could be questioned. The deficiency will be reported in the next FMFIA reporting. The planned date for completion is September 30, 2013. Accordingly, a management decision is reached on this recommendation.

**Recommendation 4.** *We recommend that USAID/Mali provide and document training for the economic growth team's contract/agreement officer's representatives on their official roles and responsibilities.*

**Mission agrees with the Recommendation.** All designated C/AORs have complied with training requirements before being issued a letter. The AAO will continue to hold bi-annual, in-house refresher training sessions for all C/AORs and activity managers. Letters issued to cognizant C/AOR confirming their official designation are attached (attachment A). Based on these letters, Mission requests the closure of this recommendation up on issuance of the final audit report.

**Recommendation 5.** *We recommend that USAID/Mali determine the allowability of \$54,000 in ineligible questioned costs and recover from Abt Associates Inc. any amounts determined to be unallowable.*

**Mission agrees with the Recommendation.** The Office of Acquisition and Assistance (OAA) will perform due diligence to make the final determination on the allowability of the questioned costs identified by the audit. The planned for completion is December 31, 2013. Accordingly, a management decision is reached on this recommendation.

**Recommendation 6.** *We recommend that USAID/Mali implement a plan to improve the economic growth team's performance monitoring of projects.*

**Mission agrees with the Recommendation.** The Mission recognizes that insufficient time and effort has been devoted to performance management and monitoring, especially in consideration of the extreme staff shortages over the past year associated with the two evacuations, staffing consequences, and adverse security conditions. [The chart on p. 8 understates the number of site visits, however. There were two additional site visits done in 2011.] The AEG team is updating its Performance Monitoring Plan (full revision requires baseline data which will only become available towards the end of the calendar year), and is elaborating a Project Site visit calendar to ensure adequate performance monitoring and data verification.

The team will continue to work with the Regional Security Officer to arrange these site visits according to their security requirements. If site visits that are needed cannot be undertaken on account of security considerations, the Mission will devise a plan for third party monitoring of AEG sites. USAID/Mali is currently working with the M&E point of contact in BFS to procure a monitoring and evaluation mechanism that will assist in establishing baselines, evaluations, and support the M&E officer with data quality analysis. The planned date for completion is March 31, 2014. Accordingly, a management decision is reached on this recommendation.

**Recommendation 7.** *We recommend that USAID/Mali establish written policies and procedures to include data verification as part of performance monitoring site visits.*

**Mission agrees with the Recommendation.** The new Mission Order on Performance Monitoring provides guidance on data verification. See above for further elaboration. The planned date for completion is March 31, 2014. Accordingly, a management decision is reached on this recommendation.

**Recommendation 8.** *We recommend that USAID/Mali finalize its mission order to require compliance with environmental requirements for its entire portfolio.*

**Mission agrees with the Recommendation.** There is a draft Environmental Compliance Mission Order which is being finalized. The planned date for completion is May 31, 2013. Accordingly, a management decision is reached on this recommendation.

**Recommendation 9.** *We recommend that USAID/Mali take measures to require that all future contracts, agreements, and modifications incorporate appropriate language regarding environmental compliance and are approved by the appropriate officials prior to project implementation.*

**Mission agrees with the Recommendation.** All USAID/Mali awards, as required, have the standard provision/clause on environment compliance. Moving forward, the C/AOR designation letter will specifically highlight C/AOR environmental compliance responsibilities. The Program Office will revise the pre-GLAAS checklist to include the clearance Mission Environmental Officer clearance for all new awards and programmatic modifications. The planned date for completion is June 30, 2013. Accordingly, a management decision is reached on this recommendation.

**Recommendation 10.** *We recommend that USAID/Mali require Abt Associates Inc. to submit an environmental monitoring and mitigation plan for approval within 30 days of signing the*

*amended award.*

**Mission agrees with the Recommendation.** Abt submitted an Environmental Mitigation Plan which has been approved by the COR in consultation with the Mission's Environmental Officer as of January 15, 2013. Based on the attached copy of the plan (attachment B), Mission requests the closure of this Recommendation up on issuance of the final report.

**Recommendation 11.** *We recommend that USAID/Mali implement written procedures to require that the implementing partners are fully aware of their responsibilities and comply with branding and marking requirements.*

**Mission agrees with the Recommendation.** As required, all awards include the provision/clause on branding and marking; implementing partners are reminded of this responsibility during the post-award meeting.

In order to provide better monitoring, the Mission's 'Activity Visit Information Checklist' will be updated by the Program Office not later than June 30, 2013 to include compliance on branding and marketing requirements, and as of now, AAO will ensure that the marking and branding oversight responsibility is clearly highlighted in the C/AOR designation letter. Based on the planned completion date of June 30, 2013, a management decision is reached on this recommendation.

<b>FY 2011 Audited Program Indicators</b>	<b>IICEM (Abt Associates Inc.)</b>	<b>INTSORMIL (University of Nebraska)</b>	<b>MAVEN (ACDI-VOCA)</b>
<i>Number of farmers and others who have applied new technologies or management practices as a result of U.S. Government assistance</i>			
Did partner report on this indicator?	Yes	Yes	N/A
Were data validated?	No	No	N/A
Comments	Insufficient supporting documentation. Undocumented and inaccurate assumptions and estimates made in reporting results.	Insufficient supporting documentation.	N/A
<i>Number of individuals who have received U.S. Government-supported, long-term agricultural sector productivity or food security training</i>			
Did partner report on this indicator?	N/A	Yes	N/A
Were data validated?	N/A	Yes	N/A
Comments	N/A	None	N/A
<i>Number of individuals who have received U.S. Government-supported, short-term agricultural sector productivity or food security training</i>			
Did partner report on this indicator?	Yes	Yes	Yes
Were data validated?	Yes	No	Yes
Comments	None	Insufficient supporting documentation.	None
<i>Number of hectares under improved technologies or management practices as a result of U.S. Government assistance</i>			
Did partner report on this indicator?	Yes	Yes	N/A
Were data validated?	No	No	N/A
Comments	Insufficient supporting documentation. Undocumented and inaccurate assumptions and estimates made in reporting results.	Insufficient supporting documentation.	N/A
<i>Number of policies/regulations/administrative procedures in each of the following stages of development as a result of U.S. Government assistance in each case:</i> <i>Stage 1: Analyzed</i> <i>Stage 2: Drafted and presented for public/stakeholder consultation</i> <i>Stage 3: Presented for legislation/decreed</i> <i>Stage 4: Passed/approved</i> <i>Stage 5: Passed for which implementation has begun</i>			
Did partner report on this indicator?	Yes	N/A	N/A
Were data validated?	Yes	N/A	N/A
Comments	None	N/A	N/A
<i>Value of incremental sales (collected at farm-level) attributed to Feed the Future implementation</i>			
Did partner report on this indicator?	Yes	N/A	N/A
Were data validated?	No	N/A	N/A
Comments	Insufficient supporting documentation. Also overreporting results.	N/A	N/A

<b>FY 2011 Audited Program Indicators</b>	<b>IICEM (Abt Associates Inc.)</b>	<b>INTSORMIL (University of Nebraska)</b>	<b>MAVEN (ACDI-VOCA)</b>
<i>Value of new private sector investment in the agriculture sector or food chain leveraged by Feed the Future implementation</i>			
Did partner report on this indicator?	Yes	N/A	N/A
Were data validated?	Yes	N/A	N/A
Comments	None	N/A	N/A

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