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FOREIGN ECONOMIC ASSISTANCE: BETTER CONTROLS NEEDED OVER PROPERTY ACCOUNTABILITY AND CONTRACT CLOSE OUTS: NSIAD-90-67

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BiblioGov. Paperback. Book Condition: New. This item is printed on demand. Paperback. 22 pages. Dimensions: 9.7in. x 7.4in. x 0.1in. Pursuant to a congressional request, GAO reviewed the Agency for International Development (AID) contracting and procurement system, focusing on AID procedures for: (1) maintaining accountability for both AID-owned and cooperating-country-titled nonexpendable property in the possession of contractors; and (2) closing out and auditing expired contracts in conformance with federal and AID contracting policies and regulations. GAO found that: (1) AID did not adequately comply with its regulations requiring accountability for project-funded nonexpendable property in the possession of its contractors and did not know the value or condition of the property or whether the property was properly disposed of at contract completion; (2) AID missions did not keep such records because of a lack of priority for project-funded property accountability, failure of contractors to submit annual and final inventory reports, and inadequate closure of completed contracts; (3) although the AID Inspector General identified the lack of accountability in 1984 and recommended that AID establish an accounting system for this property, AID made no progress in establishing the system; (4) although AID directed its missions to establish contract closeout and audit procedures similar to those it used in Washington, many missions either did not establish adequate procedures or did not perform closeouts; (5) AID could not accurately identify the extent to which it audited its expired contracts; (6) AID was in the process of implementing a new contract information system to keep track of contract expiration dates, audit dates and contract closeout dates; and (7) the latest AID internal control assessment report cited the lack of adequate audit coverage but did not address the inadequate property accountability or the lack of adequate contract closeouts. This item ships from La Vergne, TN. Paperback.



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