

**MILLENNIUM CHALLENGE ACCOUNT – NIGER (MCA-NIGER)**

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**MANAGEMENT LETTER**

**FINANCIAL AUDIT OF THE MILLENNIUM CHALLENGE CORPORATION (MCC)  
RESOURCES MANAGED BY THE MILLENNIUM CHALLENGE ACCOUNT - NIGER  
(MCA-NIGER) UNDER THE COMPACT AGREEMENT BETWEEN MCC AND THE  
GOVERNMENT OF NIGER**

**Audit Period: Optional Period #4**

*May 2021*

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To

**Mr. ABANI Sani Ibrahim**  
**Chairman, MCA-Niger Board of Directors**  
**MCA-Niger**  
**Boulevard Mali Béro, Face Lycée Bosso**  
**Niamey, Niger**

**RE:** Financial Audit of the MCC Resources Managed by MCA-Niger Under the Compact Agreement Between MCC and the Government of Niger

**Period of the audit: Audit period: Optional Period #4**  
**From April 1, 2020 to September 30, 2020**

## **MANAGEMENT LETTER ON INTERNAL CONTROLS**

Dear Sir:

We have completed our audit of the financial statements of MCA-Niger for the period mentioned above.

Except as discussed in the following paragraph, we conducted our audit of the Fund Accountability Statements in accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the fund accountability statements are free of material misstatement.

- i. We do not have a continuing education program that fully satisfies the requirement set forth in Chapter 4, paragraph 4.16 of Government Auditing Standards. However, our current program provides for at least 48 hours of continuing education and training every year. We are taking appropriate steps to implement a continuing education program that fully satisfies the requirement;
- ii. We did not have an external Quality Control Review (QCR) by an unaffiliated audit organization, as required in Chapter 5 paragraph 5.60 of Government Auditing Standards, since no such program is offered by professional organizations in Benin. We believe that the effect of this departure from Government Auditing Standards is not material because the whole audit process and all audit and other reports are reviewed by a partner of the firm on a regular basis. Furthermore, we have agreement with some chartered accountants of OECCA-Benin for the external quality review.

The primary purpose of our audit was to enable us to form an opinion on the fund accountability statements. Accordingly, we reviewed and evaluated the system of internal accounting control and compliance to the extent we considered necessary, in order to establish a basis for reliance thereon in determining the nature, timing and extent of auditing procedures that were necessary for expressing an opinion on the fund accountability statements.

## Operational procedures

Our audit of the fund accountability statements of the organization for the period under review would not necessarily disclose all deficiencies in the system because it is based on selective tests of accounting records. However, the attached report summarizes certain matters which we identified during the course of our audit and our recommendations relating thereto.

We wish to record our appreciation of the assistance given to us by management and staff during the course of the audit.

Sincerely,

COFIMA Sarl

A handwritten signature in blue ink that reads "Cofima Sarl". The signature is written in a cursive style with a large initial 'C'.

Cotonou, Benin  
May 19, 2021

## 1. Follow Up Audit: Status of Prior Recommendations

During the optional period all the recommendations made previously have been fully implemented except for the following matters:

### 1.1 Program Governance

N°	Previous Recommendations	Implementation			Auditor's Comments	MCA-Niger Management Comments
		Yes	No	Partially		
<b>1.1.1 Failure of the Audit and Conformity Manager to Report Back Assignments to the Chairman of the Board of Directors</b>						
1	<p><b><u>Condition</u></b></p> <p>The Audit and Compliance Manager depends on the Managing Director and does not report on its work to the Board of Directors, which, among other responsibilities, is involved in overseeing the implementation of an effective system of internal control.</p> <p><b><u>Recommendation</u></b></p> <p>The Audit and Compliance Manager has to report on its assignments to the Board of Directors. In that way, this role strengthens his independence.</p>			X	<p><b>Recommendation partially implemented: the report made to the Board of Directors does not indicate the findings identified and the status of the recommendations that have not been implemented. We suggest to the Board of Directors to set up an audit committee that will examine the audit reports and will give the necessary orientations for the good execution of the Program.</b></p>	<p><i>The Audit and Compliance Responsible presents effectively his report and recommendations to the Board.</i></p> <p><i>Here it is a new recommendation, about the creation of a new committee tasked with the monitoring of the implementation of the Audit recommendations.</i></p> <p><i>This new recommendation will be submitted to the Board.</i></p>

	Previous Recommendations	Implementation			Auditor's Comments	MCA-Niger Management Comments
		Yes	No	Partially		
<b>1.1.2 Departure on Leave of Several Department Heads at the Same Time</b>						
2	<p><b><u>Condition</u></b></p> <p>Proposals for departmental leave plans are consolidated by the Director of Finance and Administration and are not subject to arbitration within the Management Committee.</p> <p><b><u>Recommendation</u></b></p> <p>Proceed with the adoption of the leave plan in Management Committee to consider service requirements within the Program as a whole.</p>		X		<p><b>Recommendation not implemented.</b></p>	<p>Noted.</p> <p><i>The 2020 annual leave plan was in place but not subject to arbitration. However, 2021 plan will be submitted to the arbitration of the Management Committee.</i></p>
<b>1.1.3 Appointment of Members of the Government Sitting on the Board of Directors not in Accordance with the Planned Provisions</b>						
3	<p><b><u>Condition</u></b></p> <p>The empowering document of Board's members is not signed by the President of the Republic or the Prime Minister. Indeed, it is by the letter n ° 00775 / DIRCAB / PM of March 31, 2017 signed by the Prime Minister's Chief of Office of Niger that he communicated to the Deputy Director of the Office of the President of the Republic, the list of Government representatives appointed to sit on MCA-Niger's Board of Directors.</p>		X		<p><b>Recommendation not implemented: MCA-Niger shall ensure that this provision is observed during the next appointment of the members of the Board of Directors</b></p>	<p><i>This provision is being applied for the more recent appointment of the members of Board of Directors (April-May 2021).</i></p>

	<p><b><u>Recommendation</u></b></p> <p>It is imperative that MCA-Niger respects the provisions of the Bylaw regarding the appointment of the members of the Program's bodies.</p>					
<b>1.1.4 Non-Compliance with the Provisions of the Compact and the Bylaws: Establishment of Stakeholder Committees</b>						
4	<p><b><u>Condition</u></b></p> <p>The Stakeholder Committees are not set up to enable them to play their role of informing the various groups on the implementation of the program and to provide advice and input to MCA-Niger.</p> <p><b><u>Recommendation</u></b></p> <p>The Management will have to set up the Stakeholder Committees as stipulated in the Compact and the Bylaws.</p>			<b>X</b>	<p><b>Recommendation partially implemented: The decision creating the Stakeholder Committee was approved by the Board of Directors in its resolution N° 13/04-2020 of April 30, 2020. The Stakeholder Advisory Committee is the only MCA-Niger body that has not been established after more than three years of program implementation</b></p>	<p><i>The Board has approved the creation of a National Stakeholder Engagement Committee, which will be in place by July. An implementation strategy has already been developed and ready for submission to MCC.</i></p>
<b>1.1.5 Meetings of the Management Committee</b>						
5	<p><b><u>Condition</u></b></p> <p>The Management Committee set up by General Management does not meet regularly.</p> <p><b><u>Recommendation</u></b></p> <p>The Management Committee should meet regularly according to the periodicity defined in the memorandum that established it.</p>		<b>X</b>		<p><b>Recommendation not implemented. No Management Committee meetings were held during the audit period.</b></p>	<p><i>Noted. Please also note that during the audited period, the COVID 19 effect has greatly affected the regular functioning of our Administration.</i></p>

1.1.6 Publication of the Code of Ethics and Standards of Conduct						
6	<p><b><u>Condition</u></b></p> <p>The Code of Ethics and Standards of Conduct is not published on the MCA-Niger website in accordance with the provisions of the Human Resources Manual.</p> <p><b><u>Recommendation</u></b></p> <p>Publish the Code of Ethics and Standards of Conduct on the MCA-Niger website.</p>		X		<p><b>Recommendation not implemented. The publication was not made on the MCA-Niger Website.</b></p>	<p><i>Action is taken to publish the Code of Ethics and Standards – see MCA-Niger website this 11 May 2021.</i></p>
1.1.7 Stakeholders and Tools of the Quality Management						
7	<p><b><u>Condition</u></b></p> <p>The framework and authorities provided for in the Quality Management Manual are not in place.</p> <p><b><u>Recommendation</u></b></p> <p>Define the framework and set up the quality assurance management bodies.</p>		X		<p><b>Recommendation not implemented.</b></p>	<p><i>UNOPS submitted “The Quality Management Manual” in December 2019, and it was accepted and was implemented as of April 2020.</i></p> <p><i>The Manual references other MCA-Niger’s Manuals such as CAAM and PAF all of which have frameworks and governance structure in place. Besides, the MCC Technical Review and No Objection are a part of quality</i></p>



management framework and authorities.

**1.1.8 The Work’s Plan of the Director of Finance and Administration is Not Set Up Yet**

8	<p><b><u>Condition</u></b></p> <p>The Director of Finance and Administration's work plan is not developed in MS Project in order to ensure that its content is better taken into account by the competent services.</p> <p><b><u>Recommendation</u></b></p> <p>Develop the Director of Finance and Administration MS Project work plan.</p>		X		<p><b>Recommendation implemented.</b></p> <p><b>not</b></p>	<p>Agree.</p> <p>Action will be taken.</p>
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**1.1.9 Minutes of Board sessions are not Posted on the MCA-Niger Website**

9	<p><b><u>Condition</u></b></p> <p>The minutes of the January, April, and September 2020 Board sessions are not posted on the MCA-Niger website.</p> <p><b><u>Recommendation</u></b></p> <p>The Legal Affairs Department shall ensure that all minutes of the sessions are translated into at least English and posted in both French and English on the MCA-Niger website within two weeks of the Board meeting.</p>		X		<p><b>Recommendation implemented.</b></p> <p><b>not</b></p>	<p>All Board sessions minutes are now posted in French and English.</p> <p>More specifically, the minutes from the sessions of January, April and September 2020 are posted on the MCA-Niger website in both French and English.</p>
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1.1.10 Follow-up of the Program Monitoring and Evaluation Plan						
10	<p><b>Condition</b></p> <p>The initial quality review to be carried out during the first year of program implementation is not effective.</p> <p><b>Recommendation</b></p> <p>Carry out the initial quality review planned for the first year of program implementation.</p>			X	The process would be underway.	<i>The contract for data quality review of the M&amp;E plan was signed on September 24<sup>th</sup>, 2020 for that effect. The process on quality review is thus being carried out.</i>
1.1.11 Default of Capacity Building Trainings in Monitoring and Evaluation						
11	<p><b>Condition</b></p> <p>Capacity building trainings for key actors in monitoring and evaluation are not carried out.</p> <p><b>Recommendation</b></p> <p>Initiate capacity building trainings in monitoring and evaluation for the main actors of the Program.</p>			X	The process would be underway.	<i>The TOR of the training program of key staff on M&amp;E are under technical review of MCC.</i>
1.1.12 No Formal Designation of the Point of Contact						
12	<p><b>Condition</b></p> <p>The Post-Impact Point of Contact (POC) that should be selected at the outset of the program is not identified.</p> <p><b>Recommendation</b></p>			X	The process would be underway.	<i>Agree. This request will be submitted to the Board for decision.</i>

	Work towards the formal designation of the Point of Contact (POC) for the post-compact period.					
<b>1.1.13 Annual Review of the Monitoring and Evaluation Plan</b>						
13	<p><b><u>Condition</u></b></p> <p>The second annual review of the monitoring and evaluation plan to be carried out between October and December 2019 is not carried out.</p> <p><b><u>Recommendation</u></b></p> <p>Carry out the second review of the monitoring-evaluation plan within a reasonable timeframe, as provided for in the Program's monitoring and evaluation plan.</p>			X	The process would be underway.	<p><i>The third review of the M&amp;E plan was launched in December 2020 and is still underway. The review by MCC is scheduled to be finalized before the end of 2<sup>nd</sup> Quarter 2021.</i></p>

## 1.2 Payroll

N°	Previous Recommendations	Implementation			Auditor's Comments	MCA-Niger Management Comments
		Yes	No	Partially		
<b>1.2.1 Failure to Update the Employer's Register</b>						
14	<p><b><u>Condition 1</u></b></p>			X	<p><b>Recommendation partially implemented: the employer's register is listed and initialed. The leaflet #1 is not up to date:</b></p>	<p><i>We would like to make it clear that the auditors have never asked the HR department a question about the employer registry. MCA-Niger's employer register is well-updated as of the audit date.</i></p>

	<p>The employer's register kept by the Human Resources Department is not updated. Only leaflet #1 is filled in. Leaflet 2 does not contain any information.</p> <p><b>Recommendation</b> MCA-Niger should comply with the provisions of the Labor Code.</p>				<ul style="list-style-type: none"> <li>- <b>Personnel registrations are not made in the register in chronological order of date of entry into service.</b></li> <li>- <b>The register has many deletions.</b></li> <li>- <b>Checking the completeness of the records in the register is not easy.</b></li> <li>- <b>The contract column is not filled in.</b></li> </ul> <p><b>The previous recommendation is reiterated.</b></p>	<p><i>It should be noted that:</i> <i>Article 285 of the Labour Code: The employer must constantly maintain, instead of exploitation, a register known as the "employer register", the model of which is set by decree taken in the Council of Ministers, after the opinion of the Advisory Committee on Labour and Employment. This register consists of three (3) parts.</i> <i>Article 558 of the regulatory part of the labour code: The employer may, at its initiative, hold in computerized form the first and second part of the register, provided that the information contained in it is fully and easily accessible to the inspector or to any other person authorized by law or regulation. To this end, the employer is required to immediately communicate the access code to the labor inspector.</i> <i>Based on these legal provisions in this area, MCA is up to date because it has the computerized HR management tools and payroll</i></p> <p><b>Auditor's Comment</b> The files of newly recruited members and the registry were not up to date during our mission.</p>
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1.2.2 Staff Records are not Updated						
15	<p><b>Condition 1</b></p> <p>The review of personnel files revealed that some files are not updated.</p> <p><b>Recommendation</b></p> <p>Update the staff records.</p>			X	<p><b>Recommendation partially implemented:</b></p> <ul style="list-style-type: none"> <li>- Checked items on the checklist are missing in the folders.</li> <li>- Important documents are missing from the files examined: criminal record, medical examination certificate.</li> <li>- Filing of an employee's documents in another employee's file.</li> </ul>	<p><i>It is important to note that auditors looked at recruitment files, not staff files. These two files have different contents.</i></p> <p><i>The criminal records and medical certificates that auditors do are in the filing cabinets of the personnel file because these documents do not relate to recruitment.</i></p> <p><i>In the recruitment file, there are only documents relating to the recruitment process.</i></p> <p><i>The auditors took a single staff file and saw the ongoing update of the files and even encouraged and commended the HR officer to continue the update.</i></p> <p><i>The comments of the listeners must be those of the past year.</i></p> <p><b>Auditor's Comment</b> The files of newly recruited members and the registry were not up to date during our mission.</p>

**1.3 Information Technology System and Security**

N°	Previous Recommendations	Implementation			Auditor's Comments	MCA-Niger Management Comments
		Yes	No	Partially		
<b>1.3.1 Lack of Adequate Training for the Management and Administration of the Surveillance Camera Security System</b>						

<b>16</b>	<p><b><u>Condition 1</u></b></p> <p>Lack of adequate training for the management and administration of the surveillance camera security system.</p> <p><b><u>Recommendation</u></b></p> <p>Proceed to the training of the security team on the management of the surveillance camera system.</p>		<b>X</b>		<p><b>Recommendation not implemented.</b></p> <p><b>The previous recommendation is reiterated.</b></p>	<p><i>Those that the auditor asks for is not feasible in my opinion as long as we are going to contract with a service and maintenance company, I do not see why I have to learn to repair or intervene on the camera system or the CDI. Basic things such as orientation or recording of cameras were shown to us, training was given on the less complicated use of certain installed equipment. I recommend that if we have to transfer skills on the use of this equipment, that MCA-Niger recruit someone who is in the field and who is responsible for this component.</i></p>

<b>1.3.2 The management of camera installations is not properly monitored</b>						
<b>17</b>	<p><b><u>Condition 1</u></b></p> <p>There is no maintenance contract between MCA-Niger and the service provider who installed the surveillance cameras.</p>		<b>X</b>		<p><b>Recommendation not implemented.</b></p> <p><b>The previous recommendation is reiterated.</b></p>	<p><i>In progress at the DPM.</i></p>

	<p><b>Recommendation</b> Sign a maintenance contract with the service provider in charge of the installations of the surveillance cameras in order to ensure proper monitoring of the equipment.</p>					
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### 1.4 Procurement

The recommendations made during the previous audit (option #3) could not be implemented due to the timeframe of the mission (September 2020 and report submitted in December 2020). Indeed, the procurement process and even the signature of all the contracts awarded for the period from April to September 2020 had already begun before the start of the mission of option #3. As a result, the recommendations for both phases (option #3 and option #4) will be assessed during the next audit.

### 1.5 Fixed Assets Identification

N°	Previous Recommendations	Implementation			Auditor's Comments	MCA-Niger Management Comments
		Yes	No	Partially		
<b>1.5.1 Default of Coding of Fixed Assets</b>						
18	<p><b>Condition 1</b></p> <ul style="list-style-type: none"> <li>- Some fixed assets (Chairs, projector, tables, etc...) of MCA-Niger are not coded as indicated and specified in the Fiscal Accountability Plan (FAP). Other fixed assets (Printer, laptops, etc...) still have the old coding.</li> <li>- Lack of asset card listing all the assets made available to them in the framework of the tasks and activities to be performed for MCA-Niger.</li> </ul>			X	<p><b>Recommendation partially implemented: some equipment is not coded on the list of service equipment posted by office. As a result, all of MCA-Niger's fixed assets are not coded. In addition, the codes are not reproduced on adhesive labels and are not 15 characters long as specified in the FAP.</b></p>	<p><i>All codes of the fixed assets are completed and updated as specified in the FAP.</i></p>

	<p><b><u>Recommendation</u></b></p> <p>MCA-Niger needs to comply with the fixed asset identification and coding procedure as described in the Fiscal Accountability Plan (FAP).</p>				<p><b>The previous recommendation is reiterated.</b></p>	
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## 2. Internal Control Points Identified During the Audit

### 2.1 Program Governance

Condition	Criterion	Cause	Consequence	Recommendation	MCA-Niger Management comment	Auditor's Response
2.1.1 All information related to the implementation of the Compact is not or only partially published on the MCA-Niger website: for example, the audit reports are not posted on the website.	Implementation Agreement Section 2.11b	Lack of knowledge of the content of the Agreements.	Non-compliance with some clauses of the Implementation Agreement.	The Communication Manager shall ensure that the obligations in terms of publicity and transparency are met by all the program managers.	<i>Action will be taken</i>	No additional comment.

### 2.2 Human Resources Management

Condition	Criterion	Cause	Consequence	Recommendation	MCA-Niger Management comment	Auditor's Response
2.2.1. The recommendations of the selection committees of candidates for recruitment are not submitted to the Director General for a possible interview before validation of the recruitment.	MCA-Niger Human Resources Manual. Recruitment policy, section 5.2 paragraph 4.	Lack of knowledge of recruitment procedures.	Violation of recruitment principles	The Director of Administration and Finance shall ensure that all recommendations of candidates for recruitment are submitted to the Director General before approval.	<i>The HR Department takes note and will comply in future staff recruitment.</i>	No additional comment.
2.2.2. The organizational chart of MCA-Niger published on the program's website does not reflect the reality.	MCA-Niger Human Resources Manual, /Structure Manual, Section 3.6.	Lack of follow-up.	Lack of information on the structure of MCA-Niger.	The Director of Administration and Finance should ensure that the organizational chart of MCA-Niger is constantly updated and published on the program's website.	<i>The chart on the website has been updated.</i>	No additional comment.

### 2.3. Information Technology System and Security

2.3.1 Segregation of Duties						
Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's Response
Cumulative position by the Senior IT Administrator	Rules of segregation of duties. Recommendation of IRON VINE following the evaluation report of the for the implementation of the infrastructure.	The Senior IT Administrator, in addition to the duties outlined in his or her job description, performs all the management duties outlined for the IT Manager position.	Some tasks of information system administration might not be executed or might be done with a lot of delay.	Formalize the position of permanent IT Manager initially foreseen in the baseline study done by IRON VINE which recommends the recruitment of a permanent IT Manager.	<i>This situation of cumulative position at IT will be reviewed with MCC.</i>	No additional comment.

2.3.2 Capacity Building						
Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's Response
Lack of qualifying training for the IT team regarding the continuous training plan that allows them to maintain and strengthen their skills according to the needs of MCA-Niger.	Best practices.	The inadequacy between the training requested and that received by the IT team.	The obsolescence of skills could impact the proper functioning of the services offered to the IT team regarding information security.	Have the IT team trained in reputable centers and evaluate the quality of the training offered in these training centers to ensure that the training received meets the requirements of MCA-Niger in terms of	<i>Noted – a review will be done.</i>	No additional comment.

Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's Response
				information system security.		

2.3.3 Contingency planning						
Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's Response
2.3.3.1 Business continuity issue	ISO 27001 on information security management.	The Business Continuity Plan does not provide for a business impact assessment to evaluate which activities should be prioritized for business continuity in the event of an IT infrastructure downtime issue.	Risk impacting business recovery in the event of a natural disaster or system outage. This could affect financial transactions at the SAP server level and other important activities.	Update the Business Continuity Plan with a Business Impact Assessment (BIA) that identifies: - critical resources to be restored to degraded mode first; - acceptable downtime for information system activities; - acceptable data loss.	<i>Well noted!</i>	No additional comment.
2.3.3.2 Problem of clarity in the procedures contained in the Business Continuity Plan (BCP)	ITIL framework for IT incident management.	The procedures contained in the BCP do not clearly describe the activities and the respective	In the event of a matter, the implementation of these procedures becomes problematic.	Update the procedures in the Business Continuity Plan by describing each activity and assigning a responsible person to each task. Clearly specify	<i>Well noted!</i>	No additional comment.

Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's Response
2.3.3.3 Problem related to the storage of the backup of the website	Backup management and recovery plan of MCA-Niger.	responsibilities for those activities.  The website backup is kept on the network storage space on the MCA-Niger IT infrastructure.	In case of unavailability of the local network, it might be difficult to have access to the latest version of the website backup.	at each step the sub-procedures involved.  The communication unit in charge of managing the website must make arrangements to store a copy of the website backup off-site or in a fireproof safe.	<i>On this point, we decided with the auditor to create a storage system at the level of the IT vault.</i>	No additional comment.

### 2.3.4 Safety Management

Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's Response
Staff safety is at risk in the event of fire.	Best practices.	<ul style="list-style-type: none"> <li>- Evacuation management personnel are not responsive (experience on April 20, 2021);</li> <li>- Time for staff to safely evacuate the building is very slow</li> </ul>	Staff are at risk in the event of a fire or other disaster related to the MCA-Niger building.	<ul style="list-style-type: none"> <li>- Regularly train staff on how to evacuate the building safely and in a timely manner;</li> <li>- Post signs indicating the assembly point in the various areas designated for this purpose.</li> </ul>	<ul style="list-style-type: none"> <li>- Drills will be conducted to all staff including the new staff.</li> <li>- MCA-Niger will continue improving the reaction time in situation of evacuation and provide markings of the gathering points.</li> </ul>	

Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's Response
		(experience on April 20, 2021);  - Lack of signs indicating the gathering point at the various locations identified as meeting points.				

**2.4. Procurement**

	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
<b>2.4.1 Body in Charge of Procurement (PA)</b>							
	No significant findings were noted.						
<b>2.4.2 Body in charge of Controlling the Procurement</b>							
	No significant findings were noted.						
<b>2.4.3 Compliance and Respect for Procurement Procedures</b>							

	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
Quality Consultation Documents of	Regarding certain Requests for Quotation, we noted the use of the terms "call for tenders" and "requests for proposals".	The terms "Call for tenders" and "Request for Proposals" should not appear in a Request for Quotation.	No proofreading of the file	Misinterpretation	Do not use the terms "Call for tenders" and "Request for Proposals" in the Request for Quotation (RFQ) documents.  <i>Priority level: 2</i>	<i>Noted</i>	No additional comment.
	We noted that for Purchase Order No. IR/IEA/SPNCR/G.0135/20, the Request for Quotation listed a late penalty rate of 0.06% as opposed to the 0.5% rate normally listed on requests for quotation.	The late penalty rate to be included in the Request for Quote files should be the same for all requests for quotes.	Non-compliance with procurement rules.	Lack of transparency in the procedure.	Harmonize the same rate for late penalties in all consultation files. <i>Priority level: 1</i>	<i>At the beginning, this rate of 0.06% was applied and subsequently it was modified</i>	
	We noted that for Purchase Order No. CR/2CA/G.139/20, the Request for Quotation states a different time than the bid submission time contained in the proof of publication	The time of submission contained in the Request for Quotation should be identical to the time of submission in the proof of publication.	Non-compliance with procurement rules.	Lack of transparency in the process.	Ensure that the time of submission of bids in the solicitation documents and the notice to be published is consistent to avoid any discrepancies. <i>Priority level: 1</i>	<i>Noted; but it was at the time of publication that the time was changed.</i>	

	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
	<p>The Request for Proposals for contract No. CR/CRA/1/F.0165/20 calls for the following observations:</p> <ul style="list-style-type: none"> <li>- most of the clauses in the special data are not in accordance with the instructions to consultants;</li> <li>- IC 13.3 (j) regarding specific data does not exist in the IC;</li> <li>- IC 17.1: clause 18.5 that is referenced in this part is not the one required but rather clause IC 19.1;</li> <li>- IC 20.1: the information referenced in this part is related to clause 21.1.</li> </ul>	<p>All tender documents must be prepared in accordance with the standard document. The information in the special data clauses must be consistent with the instructions to bidders/instructions to consultants.</p>	<p>Lack of control over the preparation of consultation files.</p>	<p>Lack of transparency in the procedure.</p> <p>Improper contract award.</p> <p>Non-compliant contracting.</p>	<p>Properly prepare the RFP by ensuring that the information in the specific data is harmonized with that in the instructions to consultants.</p> <p><i>Priority level: 1</i></p>	<p><i>Noted.</i></p>	
<p><b>Quality of the minutes of the opening of tenders</b></p>	<p>We noted that for purchase order No. ADM/41/NCS.0119/20, the amount contained in the opening report is contrary to that contained in the bid letter.</p>	<p>The opening report must show exactly and without error, the amount actually contained in the tender letter.</p>	<p>Non-compliance with procurement rules.</p>	<p>Lack of transparency in the procedure.</p>	<p>Draft a bid opening report by setting out the amount contained in the bid letter without any modification.</p> <p><i>Priority level: 1</i></p>	<p><i>Noted – Procurement will take quality control measures to avoid errors, which affect the quality of reports.</i></p>	<p>No additional comment.</p>

	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
	<p>We have noted that for purchase order n° CR/CRA/4/W.142/20, the offer of TOUMANE DOSSO submitted late, on 13/03/2020 at 10:15 a.m. instead of 13/03/2020 at 10:00 a.m. was opened contrary to the instructions of the request for quotation. Indeed, point 7 of the Request for Quotation stipulates the following: "The deadline for submission of bids is: Friday, March 13, 2020 at 10:00 a.m. Niger time. Any bid arriving late will not be considered. "</p> <p>We noted that for contract No. CR/CRA/1/F.0165/20, the date of submission of envelope No. 2 to envelope No. 18 mentioned are dates beyond the year of submission of proposals which is 15/11/2019. For instance, the date of the envelope n° 2 is 30/10/2020 and the date of the envelope n° 5 is 15/11/2023.</p>	<p>The provisions of the Request for Quotation must be strictly adhered to. No late bids should be opened, let alone considered.</p> <p>The opening report must be carefully prepared and the information that it contains must be exactly the same dates contained in the bid deposit form.</p>	<p>Non-compliance with procurement rules Lack of transparency in the procedure.</p> <p>Non-compliance with procurement rules.</p>	<p>Incorrect award of the contract.</p> <p>Non-compliant contracting.</p> <p>Complaints in public procurement.</p> <p>Lack of transparency in the procedure.</p>	<p>The Opening Committee must only open tenders that have arrived within the required time limits mentioned in the consultation documents. Consequently, no late bids should be opened. Any bid/proposal arriving late must be returned to the bidder/consultant unopened. <i>Priority level: 1</i></p> <p>The opening committee must ensure that the dates of submission of bids, as indicated on the bid submission form, are correctly mentioned in the opening report. <i>Priority level: 1</i></p>	<p><i>Noted</i></p> <p><i>Corrected</i></p>	



	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
<b>Quality of the tender evaluation report</b>	<p>Absence of Appendix H regarding verification of calculation errors.</p> <p>The evaluation report on the PO n° ADM/41/NCS.0119/20 calls for the following observations:</p> <ul style="list-style-type: none"> <li>- Page 0 regarding Table 3: it is mentioned "FC" for the RCC and the NIF in front of the bidder SONIKA CLEANING whereas it appears from the information contained in the offer of this bidder that the RCC and the NIF are in the name of the company SONIKA CONFORT and not SONIKA CLEANING.</li> <li>- Page 1: it is mentioned in the table n° 1 in front of the tenderer SONIKA CLEANING an amount of 34,629,200 FCFA net of tax whereas it is indicated in the offer of the tenderer an amount of 34,699,200 FCFA net of tax.</li> </ul>	Evaluators should pay particular attention to the actual content of bidders' offers and		<p>Litigation in public procurement.</p> <p>Non-compliant contracting.</p> <p>Incorrect contract award.</p>	<p>Panelists recruited by MCA-Niger must be familiar with procurement procedures and evaluate according to the information</p>	<p><i>Noted</i></p> <p><i>Noted</i></p>	No additional comment.

	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
	<p>- It was noted in the tender of the bidder SONIKA CLEANING that the trade name of the company according to the RCC attached in the offer is rather SONIKA CONFORT instead of SONIKA CLEANING as evidenced by the registration certificate also attached to the offer.</p> <p>- Table n° 8: The amount mentioned for the bidder SONIKA CLEANING is incorrect because it appears from its bid letter as well as from the framework of the estimate a total amount of 34,699,200 FCFA net of tax contrary to the amount of 34,629,200 FCFA net of tax.</p> <p>The evaluation report on the technical proposals relating to contract No. CR/CRA/1/F.0165/20 calls for the following observations:</p> <ul style="list-style-type: none"> <li>- Absence of pagination of the report</li> <li>- Absence of date of elaboration of the report</li> </ul>					<p><i>Noted</i></p> <p><i>Corrected</i></p> <p><i>Corrected</i></p> <p><i>Noted</i></p>	

	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
	<p>taken back after contestation of the Group ANTEA France/BERIA NIGER/LABORATOIRE OURA/BERA</p> <p>- Point 4 regarding Table 1: we have noted that it is mentioned for the date of submission of the n° 2 to the envelope n° 18, dates beyond the year of submission of the proposals which is the 15/11/2019. For example, the envelope n° 2 bears the date of 30/10/2020 and the envelope n° 5 the date 15/11/2023.</p>						
<b>Quality of contracts</b>	<p>We noted the modification of the terms of payment, delivery deadlines, duration of validity of the purchase order in some purchase orders: they differ from those contained in the requests for quotation. Note the case for the following purchase orders:</p> <ul style="list-style-type: none"> <li>- CR/2CA/G.139/20</li> <li>- CR/CRA/4/W.142/20</li> <li>- IR/IEA/SPNCR/G.0135/20</li> </ul>	<p>The payment and delivery terms to be included in the purchase order/contract must be identical to those originally stated in the tender documents. And if there should be any</p>	<p>Lack of consistency between the provisions of the Request for Quotation and the Purchase Order/Contract. Litigation in public procurement</p>	<p>Late delivery for failure to meet delivery deadline.</p> <p>Receipt of items that are not in conformance with those selected in the bid evaluation report.</p>	<p>Draft contracts in accordance with the payment and delivery terms originally contained in the tender documents.</p> <p>Include in the Request for Quotation the possibility of a clarification/finalization session and review the</p>	<p><i>Noted.</i></p>	<p>No additional comment.</p>

	Conditions	Criterion	Causes	Consequences	Recommendations	MCA-Niger Management Comments	Auditor's response
		changes, they should be announced in the tender documents.			contract/purchase order to be signed, incorporating the conclusions of the session and contained in the related minutes. <i>Priority level: 2.</i>		
<b>Management of contract</b>	We noted in the file related to the purchase order n° IR/IEA/SPNCR/G.0135/20, the presence of the envelopes that arrived late and were received.	Late-arriving and received bids must be returned to the bidders/consultants unopened.	Lack of proof of referral to the bidders concerned.	Litigation in management of contracts.	Return late bids to the bidders/consultants at the bid opening session if the bidders/consultants concerned are present in the room, and record this operation in the opening minutes. Otherwise, especially regarding requests for quotation that do not require a public opening (in the presence of the bidders), MCA-Niger must inform the bidders concerned in writing of the withdrawal of their bids and set a deadline for the withdrawal. In all cases, proof of delivery of late bids to bidders/consultants shall be placed in the related procurement file.	<i>It is up to the tenderer to come and take his unopened tender after having been informed. Their email addresses on the Receipt Form are illegible so they were called by phone.</i>	The auditor confirms that in contracting, everything must be done in writing. Therefore, the auditor maintains his recommendation.