Case Title: United Nations Development Program (UNDP)  

Status: Closed  

Period of Investigation: 08/06/07-05/16/08  

Synopsis:

USAID Agreement No. 306-A-00-03-00509-00, Quick Impact Projects (QIP), a $25.6 million cooperative agreement to build small-scale infrastructure projects throughout Afghanistan, was signed on 9/30/03 and ended on 12/31/06. Pursuant to this agreement, the United Nations Development Program (UNDP) subcontracted 100% of these projects to the United Nations Office for Project Services (UNOPS). UNOPS then subcontracted the projects to local contractors. On 8/1/07, an anonymous complainant contacted the Regional Inspector General, Investigations (RIG/I), Manila office to convey allegations of abuse by the UN. Allegations provided included:

- In spite of being told in writing that UNDP could only bill “nominal” close out costs after 12/31/06, UNOPS claimed to expend $1.7 million in 2007. UNDP inexplicably drew $5.1 million from its USAID letter of credit (LOC) in 5/07 and then another $1.9 million.
- UNDP and UNOPS staff are unwilling to meet with USAID to explain the draw downs.
- Projects worked by UNOPS were not completed as claimed and others have defects and warranty issues that UNDP refuses to address. There are numerous design errors, neglected repairs and uninstalled equipment and materials – all of which was billed as complete. Some incomplete work includes life-threatening oversights on a bridge and several buildings. Building parts are missing from some sites.

The investigation largely substantiated these allegations. RIG site visits in the city of Qalat revealed examples of QIP projects which were reported to USAID as “complete” when in fact the structures contained significant deficiencies, oftentimes rendering the projects unusable.

Little support documentation was provided to USAID from UNOPS or UNDP. Local contractors were initially to be paid 90% of their contracts; the final retention payment was to be paid after the warranty period expired and any outstanding issues were addressed. Insufficient documentation was provided to the Mission which rendered it impossible to ascertain if these final 10% payments were paid, as claimed, and if so, if they were paid after the warranty periods expired or before.

REPORT MADE BY:  
Name:  
Signature:  
SA  
Date Signed: 6/20/08

APPROVING OFFICIAL:  
Name:  
Signature:  
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Date Signed: 6/20/08
Documents requested by the Agency and by this office were never furnished by the UN offices. Bills of Quantities (BOQ), for example, list the number of items used in all projects. US Army Corps of Engineers (ACE) personnel assigned to monitor these projects could have used these documents to compare the number of all items listed (door knobs, sinks, etc.) with the count they took at each site, the reconciliation of which would determine if the government had been overcharged for material. This task remains undone.

The investigation confirmed that UNDP withdrew an approximate total of $6,706,242 in 2007—after the project ended and without consultation with USAID. A UNDP official advised in several emails to the Mission that these withdrawals covered expenditures incurred prior to 12/31/06. However, no support for this was provided. UNOPS provided a letter accounting for approximately $1.9 million of the amount drawn in 2007, including over $175,000 in fees. According to the UNOPS Advisor to the Director who drafted this letter, it completed the QIP cost accounting. He was unaware of additional UNDP draw downs. Over $1 million of the expenses identified in the letter constituted transfers of funds back to other United Nations projects that had been “loaned” to the QIP. United Nations officials have acknowledged that the UN participated in a system in which millions of dollars were systemically transferred to and from USAID projects without the knowledge or consent of USAID.

Interviews with USAID/Afghanistan and UN staff (both current and former) and document reviews revealed that the United Nations’ financial systems were inadequate for this project. The UN was uninformed regarding how much it had drawn from the LOC and how much it had spent on the project. Attempts to ascertain how much was loaned from other projects or paid back proved fruitless and are on-going. Nevertheless, the Final Project Report from UNOPS and UNDP, received by the Mission on 6/4/07, indicates a total expenditure of $25,652,473.04—exactly $0.04 more than the USAID obligated amount for the QIP. This would be a feat of precision spending and accounting for any contractor, particularly one working in a challenging environment such as Afghanistan. However, as of 6/30/07, a full six months after the project ended, UNDP had only withdrawn $24,706,242 from the letter of credit. By 12/31/07, one year after the award ended, $946,231 still remained in the LOC.

Due to the refusal of the United Nations to cooperate with this investigation, questions remain unanswered. The UN enjoys broad immunity and the QIP, as written, allowed only for UN audits—not external or USAID audits, unless allowed by the UN. Though some UN officials agreed to be interviewed, others, notably including the UNDP Afghanistan Country Director, did not. Multiple official IG attempts to request documentation from the UN were ignored.

This case was worked provisionally with the Assistant United States Attorney’s Office for the Southern District of New York (SDNY) until 4/8/08 when the matter was declined in lieu of administrative action by USAID.
Details of Investigation:

An anonymous caller advised the Manila RIG/I on 8/1/07 that UNDP incurred $1.7 million in expenses in 2007 in spite of being told in writing from the Mission that only nominal expenses could be incurred after the project ended on 12/31/06. The caller advised that $5.1 million was withdrawn from the letter of credit (LOC) in the spring of 2007 and another withdrawal occurred soon after that. The caller advised that the projects were poorly executed and UNDP had been reluctant to provide support to the Mission to properly address these issues. (Attachment 1)

Lieutenant Colonel Army Corps of Engineers (ACE), was interviewed on 8/1/07. He worked on the QIP since late 2006. He advised that a number of the UNDP’s projects still had defects and warranty issues which UNDP refused to address. There were also claimed project costs which include work not performed and equipment and materials not installed. He advised that UNDP/OPS had refused to complete necessary repairs and walked off some projects, requiring other contractors to complete the work. (Attachment 2)

The case agent traveled to Afghanistan in 8/07. On 8/16, he interviewed a civilian employee with the ACE and LTC. They advised that in the city of Qalat alone, there were significant problems on numerous projects. The Tarnak Bridge, if savable, would require about $200,000 to fix. The Women’s Center would need $20,000; the Da Afghan Bank would require about $25,000 and two district centers would each require some $40,000—though one of them may need to be scrapped altogether. The problems ranged from installation of windows so poor that water enters structures, to application of extremely poor engineering practices which render structures unsafe and unusable. The USAID/UNOPS Subproject Monitoring Reports constitute the only progress report received from UNDP or UNOPS on the more than 100 projects under the QIP. Much of the information therein is inaccurate, such as reporting projects, including those mentioned above, to be “complete.”

They further explained that during the warranty period, if any problems were reported to UNOPS by USAID, UNOPS was responsible for fixing it. On many projects, UNOPS received a report of problems before the six month warranty period expired. In virtually every case, the necessary repairs were not undertaken. Further, 10% of each project’s financing was supposed to be withheld until the warranty period ended or all repairs were completed. UNOPS paid itself and its contractors the full 100% before the warranty period expired.

also advised that a BOQ is a list of materials and supplies to be used on a project. As the cognizant engineers, they were supposed to receive a copy of the BOQ for each project. This would tell them how many sinks, for example, were to be installed in a building and how much each would cost. Projects were undertaken between UNOPS and the local contractors on a cost plus fee basis. Without the BOQ, there was no way to know exactly what costs were incurred. (Attachment 3)
the QIP Cognizant Technical Officer (CTO), was also interviewed on 8/16/07. She advised that UNDP undertook an unusually small number of draw downs from the LOC and submitted too few certifications of proper use of funds (Forms 272). On 12/31/06, the day the agreement was to expire, she received a formal extension request from UNDP at 5:01 PM. [Note: the request was approved by Carlos Haddad, UNDP Country Director.] The request was rejected. From that moment, UNOPS took the attitude that the project was over and they were done. No one at USAID could get a UNOPS representative on the telephone. Emails were not responded to and they refused to meet. The UN even refused to provide requisite close out documents. In spite of her requests for BOQ data, the UNDP refused to provide it.

Toward the end of 5/07, after the UNDP withdrew remaining funds from the LOC, she attended a meeting with USAID personnel and UNDP staff, including Carlos Haddad. They provided AID with a final narrative report. Upon review of it, the USAID/Afghanistan Deputy Controller, was interviewed on 8/18/07. He confirmed that the Mission received a report from UNDP indicating that $1.792 million was spent on the QIP in 2007, purportedly for costs incurred in 2006. The UN resisted providing support documents and then resisted his visiting their office to interview people and look at original files. Eventually, the Mission received six binders and he was allowed to go to the UN offices. At the time of this interview, he was still undertaking his review. (Attachment 6)

On 8/20/07, LTC was interviewed. He served in Afghanistan with the ACE and oversaw the QIP from 12/05 to 11/06. He learned from UNOPS Project Manager that UNOPS was using USAID QIP funds for non-QIP projects, including building a new office in Dubai. There were many problems with the QIP until took over, including missing paperwork, lack of requested information and a train of unresponsive project managers. Helseth fired saying she was too close to AID. He thinks she was fired because she confronted him about misusing money and told him he had to return the $1.5 million spent on another project. The Qalat airstrip was initially to cost around $332,000. UNOPS said the data on the BOQ was wrong and the price went up to around $600,000. He disagreed with that. The airstrip would have cost millions if they built it where they initially planned to. He had them move it to flat ground. has monthly spreadsheets on this. They demonstrate that the UN was short on funds. Bailey Bridge was another problem site. UNOPS spent $2 million in parts and when he left no one knew where those parts were. Material was procured for three bridges but only one was built. (Attachment 7)

On 8/22/07 agents from the RIG Manila office conducted a site visit in Qalat, Zabul Province. The following was noted:
The Qalat Airstrip was originally budgeted at $300,000. According to the ACE, the UN resisted repeated requests regarding site selection. The airstrip was supposed to be gravel and sufficiently drained to allow for a variety of uses, including by the US Military. LTC gave UNOPS a runway design used by another contractor on May 14, 2006 because UNOPS was not providing one. After spending approximately $749,000 on the airstrip, it was completed - unpaved, and little more than a dirt strip; the USAID design had been ignored. The US military once landed a C-130 transport but, according to the ACE, determined that high spots prevented continued usage. Consequently, C-130s have subsequently landed at the Kandahar airport, equipment then transported overland to Qalat.

According to the ACE, one side of the airstrip is approximately one foot higher than the other. A clay binding sealant was used as a stabilizer and the soil was not compacted. When it rains, the runway is unusable as it becomes saturated and rutty. It will always have settlement issues. There is a dirt berm on both sides of the strip which UNDP calls "drainage." Side ditches were supposed to have been made with outlets. As there is no side drainage, erosion rills or ruts will continue to expand until they reach the runway itself, destroying it completely.
The Tarnak Bridge cost approximately $250,000 and, while operable, is only open due to an outside infusion of work after the United Nations "completed" its construction. According to ACE – and UNOPS - engineers, the bridge is poorly sited and was designed too small for the site where it was built. These factors led to significant damage in 2006 (when these photos were taken; the bridge has subsequently been partially repaired by another contractor). UNOPS claims that the damage was pursuant to extreme flooding, however (as other photos and analysis by the ACE demonstrate) the water level may not have risen as high as UNOPS claimed.

According to the December 31, 2006 USAID/UNOPS Sub Project Monitoring Report emailed to the USAID/Kabul Mission by UNOPS, the Tarnak River Bridge was "100% completed" by 12/31/05.

By the time of the case agent’s site visit, it was clear that significant work still needed to be done to make this bridge safe.
The Da Afghan Bank was built at a cost to the US taxpayer of approximately $375,000. While it is currently in use, the wiring for a generator was never hooked up as UNDP did not complete electricity or plumbing. At the time of the RIG visit, electric cords from other energy sources were run to the bank for power. An extension cord from a small mobile generator powers computers. Windows were not sealed and leak. Poor site drainage, according to the ACE, led to continuous basement flooding. The vault is in the basement and stacks of local currency have been ruined from the water.

When this tree is watered, water runs to the bank and goes under the wall, down the stairs and into the vault. The manager built a clay dam at the base of the stairs in an unsuccessful attempt to stop this.

When it rains, water sinks into the building through the foundation, down the steps, to the vault. At the time of the RIG visit, water was seen to be rotting the walls through capillary action. UNOPS advised USAID in its December 31, 2006 Sub Project Monitoring Report that this project was "100% complete" as of November 15, 2006.

The Qalat Judicial Center was not being used at the time of the RIG visit. Billed to the QIP project, and thus to the US taxpayer, for more than $344,000, it was replete with code violations and poor construction. The sidewalk was improperly installed; gravel or dirt with a smear of cement over the top provides the most superficial appearance of a sidewalk - until weather or slight prodding crumbles it. The walls, which should have received three coats of paint, received only one and were readily stripped of paint altogether at the touch. UNOPS reported in its emailed report that the building was 100% complete: "Final finishes in progress" by 11/7/06. Walls at the judicial center are cracked through, doors and fittings are falling apart. Poor site
drainage allows water to run toward the building. Part of the building is settling as there is no proper foundation. This is resulting in structural cracks.

UNDP was told on several occasions that it needed to bolster the structure where water tanks would be located as they can weigh up to 3 tons. The tanks were nevertheless placed on the roof off-line from beams or columns. Structure sections were thus vulnerable to collapse.

So little thought went into the design and construction of this building that a row of windows was built 6 inches from a wall. As seen here, the windows past the ledge face a wall and cannot be opened.

James Ahn served as USAID/Afghanistan Controller from 8/06-8/07. He was interviewed on 9/28/07. In the spring of 2007, he attended a meeting with the USAID CTO and UNDP at which the funding situation, specifically that there was still money in the LOC, was discussed. Soon after that, the UNDP withdrew most of the remaining money. His office tried to follow up with UNDP staff to ascertain the exact amount of the draws and what they were for, but no answers
were provided by the time he left Afghanistan. The Mission had a lot of trouble with UNDP and UNOPS, primarily with over-disbursements. He does not know what value UNDP provided to the QIP. It may have been involved because UNOPS could not open its own bank account.

(Attachment 8)

was interviewed on 10/1/07. He is with the USAID Office of General Counsel and took two trips to Afghanistan in 1/06 and 5-6/07. During his second trip he attended a meeting with contracting staff who were concerned about money drawn by UNDP on its QIP cooperative agreement after the award had ended. There was also a meeting at the Mission with three UNDP representatives [including Haddad]. They said that the money drawn was solely for activities that had occurred prior to 12/31/06, the last day of the award and that the reason the money was drawn late was because they did not have their billing in order. He wanted to freeze the remaining money in the letter of credit. He spoke with the controller and deputy director about this. They did not like that option. So far as he was concerned, UNOPS did not demonstrate trustworthiness. (Attachment 9)

refused to be interviewed for months. After she refused email and telephonic contact in 8/07, the case agent went to her residence and left voice mail messages while in the Washington, DC area in 9/07. remained unresponsive. In 10/07, additional attempts were made to interview her. (Attachment 10)

On 10/3/07 the case agent provided the SDNY Civil Division with a case summary. The Civil Division forwarded a copy to the Criminal Division. Thus began several months of emails, discussions and meetings about this matter that ultimately culminated in a declination from the SDNY on 4/7/08. (Attachments 11, 12)

On 10/26/07, the case agent conducted a review of PSC 272s/Federal Cash Transaction Reports submitted to HHS by UNDP to account for UNDP’s QIP disbursements. According to the reports, $2 million was disbursed in the second quarter of calendar year 2004. Thereafter, a total of $18 million was disbursed in the last quarter of 2005, $23,116,520 in the first quarter of 2007 and $24,406,242 in the second quarter of 2007. The final 272 received was for the final quarter of 2007 and indicates that the UNDP fully disbursed this award. However, a system inquiry by HHS revealed that $946,231 remains in the LOC - even though the UNDP indicated that it incurred all expenses on the 272.

All but the first 272 include the following certification: I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement. The certifications were electronically submitted by UNDP staff with titles such as Comptroller, Manager, and Treasurer. The total amount obligated for this award, according to the 272s, was $25,652,473. (Attachment 13)
was interviewed on 11/5/07. He is CTO for the UNOPS Secondary Roads grant, a $365 million road rehabilitation and construction project. He advised that UNOPS receives funding directly through a letter of credit. It always had its own bank account. According to UNOPS purposefully understated its cost estimate to USAID and then signed more contracts than it had budgeted for, assuming, correctly, that USAID would approve the extension rather than take the political heat for closing down a contract that was already underway. The grant was initially for $18 million but UNOPS signed $23 million in contracts. UNOPS later got another $300 million added to its grant. UNOPS signed the subcontracts but another company, Louis Berger, did the daily oversight and monitoring. UNOPS then received 5.8% overhead - a lot of money for a little work.

UNOPS has admitted to him that it has terrible systems. Funds are commingled and UNOPS staff cannot clearly state how much it overspent. He has not received a financial report on the Southern Strategy (due monthly) since 6/07. In 2/07, UNOPS' Country Director, Mark Oviatt, reported that UNOPS had about $5.9 million in "recoverables." This referred to Secondary Roads money that UNOPS had lent to other projects - without USAID's knowledge or permission. UNOPS advised that this was owed back to the project. A letter dated 5/107 from Wayne Curry, UNOPS Program Manager, later advised that $2,209,000 had been recovered, however no additional details were provided. (Attachment 14)

Mark Oviatt, UNOPS Country Director, was interviewed on 11/11/07. He has heard about several problems with the QIP projects but added that there were some explanations. He said that initially even he did not realize that UNDP and not UNOPS had the QIP contract. The two UN agencies never signed a mutual contract and there was no guarantee that UNDP would pay UNOPS for its expenses. The project was overrun by $2 million and UNOPS had to make up the shortfall. He said that UNOPS was "hung out to dry" by UNDP. He said he had "no idea" what value UNDP added to this project; going through UNDP made things more inefficient. He could not explain what donors got for the fees charged by UNDP. Until this meeting, Oviatt did not know that UNDP withdrew LOC funds in 2007. He also said that he did not remember signing the 7/1/07 letter to the Mission supporting 2007 expenditures. He said he was "flabbergasted" that the letter's attachment recorded over $1 million in transfers to other projects. He advised that an audit was being conducted and findings regarding money transfers would be provided when completed. Oviatt was provided with a list of related documents requested by the RIG for review. No documents were received by the RIG. (Attachment 15)

Tushar Dighe is the Advisor to the UNOPS Country Director. He was interviewed on 11/12/07 and explained that when working with UNOPS, UNDP provides two functions: it looks at programmatic issues to determine if a proposed project fits in the UN strategy for that country and it manages funds. He did not know that UNDP withdrew funds in 2007 but he drafted the 7/1/07 letter signed by Oviatt regarding 2007 expenditures. Accounts to which QIP funds were transferred include Secondary Roads, UNOPS Admin Budget, and PRT New Zealand. These transfers served to repay money that UNOPS had to pull from other projects because UNDP was
slow in funding the QIP. USAID was never advised of these transfers. UNOPS received around $2 million from UNDP in 2007. He does not know why additional funds would have been withdrawn from the LOC in 2007. (Attachment 16)

The 5/1/07 letter referenced by (b)(6)(C) from Wayne Curry, UNOPS Program Manager for USAID Secondary and District Roads, to USAID (Mark Oviatt among those copied) also updated construction progress. Curry wrote that, “As previously reported, UNOPS has made substantial progress implementing the USAID Secondary and District Roads Program. Given the successful program implementation to date, UNOPS is very reluctant to consider cancelling or de-scoping any ongoing road construction... At this time, UNOPS forecasts completion of all 94 km of Segment 1 by end of December 2007.” (Attachment 17)

On 9/15/07, the Mission sent Curry a letter asking UNOPS to examine the following in a pending audit: cost overruns, procedures for inventory control, internal financial controls, accuracy of billings and voucher examination and payment to UNOPS subcontractors. (Attachment 18)

On 11/14/07, Mark Oviatt sent a letter to USAID advising that UNOPS was immediately suspending construction on Segment A of the Southern Task Force Road Project (part of Secondary Roads) due to insufficient funding. (Attachment 19)

completed his review of the UNDP/UNOPS 2007 expenditures and filed a report to the Contracting Officer on 11/21/07. “Substantial amounts” of these expenditures were not allowable and/or not adequately supported. According to an accompanying spreadsheet, $1,569,158.15 of the $1,725,611 in 2007 expenditures was questioned. (Attachment 20)

On 11/23/07, was interviewed. He worked for UNOPS from 6/05 until 12/06 and managed the Secondary Roads project for most of that time. He called the project a “mess.” Construction was six months behind schedule and finances were “out of control.” No one knew what the costs were. The grant started at $35 million and was increased to about $200 million before he joined. When he started, the project was overcommitted by about $80 million. He resigned because the UNOPS Country Director, Mark Oviatt, was “corrupt and a total buffoon.” Oviatt selected his own guesthouse and used USAID grant money to renovate it. He paid for an armored vehicle and bodyguards the same way. Oviatt forced him to hire someone Oviatt knew from Iraq, was not qualified and the best he could do was offer him a $70,000 salary. Oviatt instructed him to hire at $140,000. (b)(6)(C)

According to about $10 million of USAID grant money went to projects in other countries, to include Sudan, Haiti, Sri Lanka and Dubai. This was done by Gary Helseth, Country Director before Oviatt. Helseth personally told him about these money transfers. Helseth wanted to set up a regional office in Dubai and he sent money there. UNOPS saw Secondary Roads as its cash cow. (Attachment 21)
(b)(7)(C) was interviewed on 11/26/07. She served as Senior Program Support Officer for the Secondary Roads project from 4/06 and was departing soon. She said she was "completely disgusted with UNOPS." UNOPS made it a habit of conducting questionable financial practices and spent money freely whether it had the money in hand or not. Gary Helseth started the practice of moving money to and from other projects. She is aware of about $6 million that went from Secondary Roads to other projects in and out of Afghanistan, including Dubai. (Attachment 22)

After multiple attempts to contact her, UNDP Afghanistan Assistant Country Director Sophia Baranes emailed the case agent on 12/4/07 advising that she was on leave, had no files and was not able to speak with the agent. She suggested the agent contact others at the UNDP, including Country Director Carlos Haddad, whom she copied on the email. On 12/12, the agent emailed the other person suggested, Eugena Song, UNDP Donor Relations Officer. Song never responded. (Attachment 23)

On 12/6/07 the case agent reviewed a copy of the Report of the UNDP Office of Audit and Performance Review (OAPR) on internal audit services to UNOPS in 2006. The overall rating of the Afghanistan Programme Implementation Facility was “partially satisfactory” except in the area of managing project budgets and expenditures, which was considered “deficient.” A key issue was the incurring of expenditures in the absence or in excess of approved budgets. OAPR provided advice on the unreconciled difference in the inter-office vouchers between UNOPS and UNDP records. OAPR identified this balance as $7.1 million, stating that it had decreased from the initial amount of $69.6 million at the start of 2006. (Attachment 24)

(b)(7)(A) a former UNOPS project manager for the QIP, was interviewed on 12/11/07. He said the UNDP was a money holder for the QIP and opined that UNOPS would have been better off if it did everything itself. When he arrived, he identified a $2.5 or $3 million financial shortfall. This was the result of several factors, including expenses such as security personnel not being properly accounted for and confusion between expenditures and commitments as reported to AID. He reported this to AID. UNOPS contributed $1 million and AID covered the rest. From his perspective, USAID got what it asked for on the project, including all relevant and requested paperwork. (Attachment 25)

Former USAID/Afghanistan Deputy Mission Director (b)(7)(C) was interviewed on 12/12/07. He opined that UNOPS overspent, committed money not allocated, left projects uncompleted and was unresponsive to complaints on projects they did complete. That said, USAID had no basis to question UNDP’s 2007 draw downs, in spite of its questionable appearance and seeming lack of support. He believed that this project never should have been financed through an LOC. (Attachment 26)
In 9/07, the case agent established contact with Francois Dubois, UNDP OAPR. Dubois agreed to assist the OIG investigation any way he could. On 12/17/07 the agent made an official request to Dubois, asking for specific documents. In spite of several reminders from the case agent and occasional responses from Dubois, no information was received. (Attachment 27)

On 3/7/08, an email was sent to Carlos Haddad, requesting an interview. No response was received. On 3/16/08, the case agent called Haddad from Kabul and requested an in-person interview. Haddad refused, claiming that he had limited personal knowledge of the QIP. He asked instead that the agent email him a list of specific questions. The agent did this on the same day and followed up with the list of requested documents on 3/24. As of the date of this memo, none of the questions have been answered and no documents received. (Attachment 28)

After being served a federal grand jury for testimony by the SDNY, agreed to be interviewed by the case agent on 3/25/08. She advised that she worked for UNOPS from 10/05-6/06, and served for some of that time as project manager of the QIP. She flew to Qalat two or three times and reported to her boss, Gary Helseth, that the airstrip and other projects were not progressing. The corrective plan was to re-bid the project however construction had not begun by the time of her departure. No one from UNOPS had been to Qalat to report on progress, yet reports were being completed and sent to AID as if visits were undertaken. When she reported on the "shocking" state of the Qalat airstrip, Helseth removed her predecessor and put her in charge. Possibly believing that she was not loyal to UNOPS, Helseth fired her; she never even received her final paycheck.

provided information about under the table payments made by her predecessor to the dean of a local school in which UNOPS was doing work. She stopped these payments. She was told that the payments were small and were not funded by AID. She thinks that Helseth approved the payments. (Attachment 29)

**Defendants/Suspects:**

United Nations Development Program
United Nations Office for Project Services

**Undeveloped Leads:**

None

**Disposition of Evidence, Contraband or Personal Property:**

None