



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

MEMORANDUM

DATE: August 6, 2025

TO: USAID/Ukraine, Mission Director, Julie Nenon

FROM: Middle East and Eastern Europe Regional Office, Acting Audit Director, Esther Park /s/

SUBJECT: Audit of All-Ukrainian Civil Organization Civil Network - OPORA, Under Multiple Awards in Ukraine, January 1 to December 31, 2023 (8-121-25-023-R)

This memorandum transmits the final audit report of All-Ukrainian Civil Organization Civil Network - OPORA incurred costs under the following awards:

Award Name (Type)	Award Number	Period	Sub-implementer
Domestic Oversight on the 2012 Parliamentary Elections (cooperative agreement)-close out.	AID-121-A-12-0004	January 1 to December 31, 2023	n/a
Domestic Oversight of Elections and Political Processes Activity (cooperative agreement)	72012123CA00001	January 1 to December 31, 2023	n/a
Promoting Social Cohesion in Communities and Strengthening Democratic Values – (subaward)	2022-0957	January 1 to December 31, 2023	All-Ukrainian Civil Organization Civil Network-OPORA

All-Ukrainian Civil Organization Civil Network - OPORA contracted with the independent audit firm Emergex Outsourcing LLC Ukraine to conduct the audit. The audit firm stated it performed its audit in accordance with U.S. Government Auditing Standards and U.S. Generally Accepted Auditing Standards. However, it did not have a continuing education program and an

external quality control review or continuing professional education programs that fully satisfy the standards' requirements. The audit firm explained that professional organizations in Ukraine do not offer such a quality control review program. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on the audit firm's schedule of expenditures of USAID awards; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.¹

The audit objectives were mainly to: (1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited, was presented fairly, in all material respects; (2) evaluate the auditee's internal controls; and (3) determine whether the auditee complied with awards terms and applicable laws and regulations. To answer the audit objectives, the audit firm performed the subject financial audit that covered \$783,748 from January 1 to December 31, 2023.

The audit firm concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues, costs incurred and reimbursed, and commodities and technical assistance directly procured by USAID for the audited period and did not identify any questioned costs. Additionally, the audit firm did not identify any material weaknesses in internal control, or any material instances of noncompliance with the awards terms, applicable rules, and regulations. Further, the audit firm issued a management letter.

During our desk review, we noted areas for improvement which the audit firm should address in future audit reports. We presented these areas in a memo to the controller, dated August 6, 2025.

The report does not include any recommendations for your action.

OIG does not routinely distribute independent public accounting reports beyond the immediate addressees because a high percentage of these reports contain information restricted from release under the Trade Secrets Act, 18 U.S.C. 1905 and Freedom of Information Act Exemption Four, 5 U.S.C. 552(b)(4) ("commercial or financial information obtained from a person that is privileged or confidential"). In addition, USAID OIG has determined that this transmittal memo and the enclosed report are not subject to notification and reporting requirements under Section 5274 of the National Defense Authorization Act.²

¹ We reviewed the audit firm's report for conformity with professional reporting standards. Our desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and excludes review of the auditor's supporting working papers; they are not designed to enable us to directly evaluate the quality of the audit performed.

² The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 Pub. L. No. 117-263, § 5274. Please direct related inquiries to oignotice_ndaa5274@usaid.gov.