



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

### MEMORANDUM

**DATE:** February 10, 2026

**TO:** USAID, Performing the Duties of Administrator and Chief Operating Officer,  
Eric Ueland  
  
USAID, Acting Chief Financial Officer, Douglas A. Pitkin

**FROM:** USAID OIG Africa Regional Office, Audit Director, Ryan Werner /s/

**SUBJECT:** Financial Audit of USAID Resources Managed by Organization for Sustainable Development, Strengthening and Self-Promotion of Community Structures in Benin Under Cooperative Agreement 72068024CA00004, March 28 to December 31, 2024 (Report No. 4-680-26-013-R)

This memorandum transmits the final audit report on USAID resources managed by Organization for Sustainable Development, Strengthening and Self-Promotion of Community Structures (DEDRAS) for the Community Health Strengthening Project (PRS-Com). DEDRAS contracted with the independent audit firm COFIMA, Cotonou, Benin to conduct the audit. The audit firm stated that it performed its audit in accordance with the U.S. Government Auditing Standards issued by the Comptroller General of the United States (GAGAS). The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on DEDRAS's schedule of expenditures on USAID awards; the effectiveness of its internal control; or its compliance with the award, laws, and regulations.<sup>1</sup>

The audit objectives were 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 DEDRAS's internal controls; (3) determine whether DEDRAS complied with award terms and applicable laws and regulations; (4) review the indirect cost rate; and (5) review the implementation status of the prior period recommendations.

To answer the audit objectives, COFIMA (1) audited the schedule of expenditures of USAID awards including the budgeted amounts by category and major items and the revenues received from USAID for the period covered by the audit and the costs reported by DEDRAS as incurred from March 28 to December 31, 2024; (2) evaluated the control environment, the

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<sup>1</sup> 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.

adequacy of the accounting systems, and control procedures that pertain to DEDRAS's ability to report financial data consistent with the assertions embodied in each account of the schedule of expenditures of USAID awards; (3) identified the award terms and pertinent laws and regulations and determined which of those, if not observed, could have a direct and material effect on the schedule of expenditures of USAID awards; (4) determined the review of the indirect cost rate was not applicable; and (5) stated that this is the first audit of the PRS-COM project, with no previous recommendations. DEDRAS reported expenditures of \$2,688,236 in USAID funds during the audited period.

The audit firm concluded the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues and costs incurred under the awards for the period audited. The audit firm identified no questioned costs; no material weaknesses in internal control; and no instances of material noncompliance.

Note that this audit report and schedule of expenditures of USAID awards did not include any information on the cooperative agreement 72068020CA00003, Reinforcement of the Community Package of High Impact Interventions project in Benin also managed by DEDRAS which was set to be closed off during the audited period on May 28, 2024.

Accordingly, we are not making any recommendations.

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.<sup>2</sup>

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<sup>2</sup> 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](mailto:oignotice_ndaa5274@usaid.gov).