



MEMORANDUM

DATE: September 25, 2019

TO: USAID/Management/Office of Acquisition and Assistance/Cost, Audit, and Support Division, Branch Chief, David A. McNeil

FROM: Acting Director of External Financial Audits Division, Steve Shea /s/

SUBJECT: Single Audit of the Jane Goodall Institute for Wildlife Research, Education and Conservation and Related Entity for the Fiscal Year Ended December 31, 2016 (3-000-19-008-T)

This memorandum transmits the final audit report on the Jane Goodall Institute for Wildlife Research, Education and Conservation and Related Entity (JGI) for the fiscal year Ended December 31, 2016. The audit report was obtained from the Federal Audit Clearinghouse. Gelman, Rosenberg & Freedman performed the Title 2 U.S. Code of Federal Regulations (CFR) Part 200 audit.

The audit firm states it performed its audit in accordance with generally accepted government auditing standards and in accordance with *Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. The audit firm is responsible for the enclosed report and conclusions expressed in it. We do not express an opinion on JGI's financial statements; the effectiveness of its internal control; or its compliance with the awards, laws, and regulations.¹

The audit objectives were to: (1) express an opinion on whether the financial statements as of December 31, 2016 were presented fairly in all material respects; (2) express an opinion on whether the schedule of expenditures of federal awards as required by Title 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is fairly stated in all material respects; (3) describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on its effectiveness; and (4) determine whether the JGI complied in all material respects with the types of compliance requirements that could have a direct and material effect on each of its major federal programs.

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.

The schedule of expenditures of federal awards disclosed that the JGI's audited expenditures for fiscal year ended December 31, 2016 were \$2,237,449, of which the U.S. Agency for International Development's (USAID) audited expenditures were \$1,800,198.

The auditor expressed unmodified opinions, on the financial statements, the schedule of expenditures of federal awards, and the report on compliance for each major federal program. The audit report disclosed findings 2016-001 through 2016-006 that are significant deficiencies in internal control and in internal control over compliance and instances of noncompliance with other matters and on compliance for each major federal program. The audit firm did not question any costs. Nevertheless, we are not making any recommendations for the significant deficiencies and instances of noncompliance noted in this report, but we suggest that USAID's Office of Acquisition and Assistance Cost, Audit and Support determine if the recipient addressed the issues noted. A management letter was submitted with the audit report.

We appreciate the assistance extended during the engagement.

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").