



## MEMORANDUM

**DATE:** July 7, 2020

**TO:** USAID/Afghanistan Mission Director, Peter Natiello

**FROM:** USAID OIG Middle East and Eastern Europe (ME/EE) Regional Office, USDH NFA Coordinator, John Vernon /s/

**SUBJECT:** Audit of the Fund Accountability Statement of the Consortium for Elections and Political Process Strengthening, Strengthening Civic Engagement in Elections in Afghanistan Project, Cooperative Agreement 72030618LA00004, August 9 to December 31, 2018 (8-306-20-040-N)

This memorandum transmits the final audit report on the fund accountability statement of USAID resources managed by the Consortium for Elections and Political Process Strengthening, Strengthening Civic Engagement in Elections in Afghanistan project, cooperative agreement 72030618LA00004, from August 9 to December 31, 2018. USAID/Afghanistan contracted with the independent certified public accounting firm Crowe LLP to conduct the audit. The audit firm stated that it performed its audit in accordance with generally accepted auditing standards and generally accepted government auditing standards. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on the auditee's fund accountability statement; the effectiveness of its internal controls; or its compliance with the award, laws, and regulations.<sup>1</sup>

The audit objectives were mainly to: (1) express an opinion on whether the fund accountability statement 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 the award terms and applicable laws and regulations. To answer the audit objectives, the audit firm

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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.

performed the subject financial audit that covered \$2,081,994, from August 9 through December 31, 2018.

The audit firm expressed an unmodified opinion on the fund accountability statement and concluded that it presented fairly, in all material respects, program revenues and costs incurred under the award for the period audited. The auditors did not identify any question costs.

The audit firm did not identify any material internal control weaknesses or any material instances of noncompliance.

The report does not contain any recommendations for your action.

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”).