



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

MEMORANDUM

DATE: December 21, 2022

TO: USAID/Management/Office of Acquisition and Assistance/Cost, Audit and Support Division, Contract Audits Management Branch, Supervisory Auditor, Eleanor C. Jefferson

FROM: Director of External Financial Audits Division (IG/A/EFA), David A. McNeil /s/

SUBJECT: Audit of Incurred Costs Submission by ThinkWell, LLC. for the Fiscal Year Ended December 31, 2019 (3-000-23-006-1)

This memorandum transmits the final audit report on the incurred costs submission (ICS) by ThinkWell, LLC (ThinkWell) for calendar year ended December 31, 2019 which is fiscal year (FY) 2019. The U.S. Agency for International Development (USAID) Office of Acquisition and Assistance, Cost, Audit and Support Division, Contract Audit Management Branch contracted with the independent certified public accounting firm of Tichenor & Associates, LLC to conduct the audit. The audit firm stated that it performed its audit in accordance with government auditing standards issued by the Comptroller General of United States. The audit firm is responsible for the enclosed report and the conclusions expressed in it. We do not express an opinion on whether costs claimed by ThinkWell on the ICS for the calendar year ended December 31, 2019 are allowable, allocable, and reasonable in accordance with contract terms and applicable Government acquisition regulations.¹

The audit's objective was to express an opinion on whether the costs claimed by ThinkWell on the ICS for the calendar year ended December 31, 2019 are accurate, allowable, allocable, and reasonable in accordance with contract terms; Federal Acquisition Regulations (FAR); the USAID Acquisition Regulations (AIDAR); Federal Travel Regulations and/or the Department of State Standard Travel Regulations (DSSR); and Buy-America Requirements, as applicable. To answer the audit's objective, Tichenor & Associates designed its testing procedures to review the incurred costs reported by ThinkWell for FY 2019 for accuracy, allowability, allocability, and reasonableness. Tichenor & Associates also performed procedures to review staff and consultant salary limitations; Buy American Act for travel and equipment purchases; and executive compensation. The audit firm examined USAID incurred costs of \$4,597,319 for the

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.

calendar year ended December 31, 2019.

Tichenor & Associates expressed an unqualified opinion. Tichenor & Associates stated that ThinkWell prepared its FY 2019 incurred costs submission in accordance with applicable Government acquisitions regulations of the FAR, the AIDAR, and the DSSR regarding accuracy, allowability, allocability, and reasonableness. The audit firm did not identify any questioned costs nor disclose any findings that are required to be reported under government auditing standards.

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”).