



MEMORANDUM

DATE: December 15, 2021

TO: USAID/Afghanistan Mission Director, Peter Duffy

FROM: USAID OIG Asia Regional Office USDH NFA Coordinator, James C. Charlifue /s/

SUBJECT: Closeout Audit of the Fund Accountability Statement of JHPIEGO Corporation, Inc., Helping Mothers and Children Thrive Program in Afghanistan, Cooperative Agreement 306-AID-306-A-15-00002, July 1, 2018 to December 6, 2020 (5-306-22-003-N)

This memorandum transmits the final audit report on the fund accountability statement of JHPIEGO Corporation, Inc. USAID/Afghanistan contracted with the independent auditor Conrad LLP to conduct the audit. The audit firm stated that it performed its audit in accordance with U.S. Government Auditing Standards issued by the Comptroller General of the United States. 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 control; or its compliance with the awards, laws, and regulations.¹

The audit objectives were primarily to: (1) express an opinion whether the fund accountability presents fairly, in all material respects, the funds received and costs incurred and commodities and technical assistance directly procured by USAID for the period audited; (2) evaluate and obtain a sufficient understanding of the auditee's internal control and assess control risk; (3) determine whether the auditee complied, in all material respects, with the agreement terms, and applicable laws and regulations related to the agreement; (4) determine whether cost-sharing contributions were provided and accounted for by the auditee in accordance with the terms of the agreement; (5) perform an audit of the indirect cost rate; and (6) determine whether the auditee has taken adequate corrective action on prior audit report recommendations. To answer the audit objectives,

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 audit firm performed the subject audit that covered revenues and costs of \$22,698,493 and \$22,643,617, respectively, for the period from July 1, 2018 to December 6, 2020.

The audit firm concluded that 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 did not identify any questioned costs, material weaknesses in internal control, or instances of noncompliance. The audit firm reported that all prior audit findings had been resolved.

There are several issues that the mission and the audit firm will need to address in future audit reports. We discussed these issues in a memorandum to the controller dated December 15, 2021.

The report does not include any recommendations.

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