



U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



OFFICE OF INSPECTOR GENERAL

**Semiannual Report to Congress
October 1, 2016—March 31, 2017**

COVER: Maryami Juma Said and her sister Said Juma Said study educational material provided to them by district malaria officer Habiba Suleiman. USAID works with health workers like Habiba, helping educate the public on how to fight malaria.

Photo by Morgana Wingard, USAID

Mission

The mission of the Office of Inspector General is to provide independent oversight that promotes the efficiency, effectiveness, and integrity of foreign assistance programs and operations under USAID OIG's jurisdiction.

Vision

OIG's vision is to be a leading oversight organization with a motivated and resourceful workforce that

- Produces high-quality work that facilitates mission achievement in foreign assistance.
- Increases accountability and promotes good stewardship of foreign assistance funds.

MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to present the USAID OIG Semiannual Report to Congress for the first half of fiscal year 2017. In accordance with the Inspector General Act of 1978, as amended, this report presents the results of our work performed from October 1, 2016, to March 31, 2017, in overseeing USAID, the Millennium Challenge Corporation, the U.S. African Development Foundation, the Inter-American Foundation, and the Overseas Private Investment Corporation.

During this reporting period, we issued 325 audit reports with a total of 541 recommendations aimed at improving the operations and programs of the agencies we oversee, and testified twice before Congress. Our reports over this period resulted in more than \$25 million in questioned costs. Also during the period, we closed 62 investigations and opened 70. Our investigations resulted in 24 prosecutorial referrals, 43 administrative actions, and 11 suspensions or debarments. These investigations directly resulted in more than \$65 million in recoveries and savings. In addition, our agents continued to reach out to OIG stakeholders, including cohosting a tailored fraud prevention workshop for approximately 160 implementer staff in Jordan.

The results of some notable audits and investigations we completed during this reporting period include the following:

Jordanian Community Engagement Project: Our audit of the 5-year, \$50 million USAID/Jordan Community Engagement Project—established to help Jordanians cope with the influx of Syrian refugees—revealed that the mission did not establish adequate monitoring and evaluation plans, making it difficult to assess the project’s progress and success. External pressure to continually modify the project’s goals—including expanding from 9 communities to 19, adding gender grants, and shifting to large municipal grants—created additional oversight challenges. Furthermore, the mission exceeded its role under the cooperative agreement and directed the implementer to perform work in additional target communities, which stretched project resources and detracted from project focus. To solidify the project’s



Ann Calvaresi Barr
Inspector General

focus and approach, we recommended that USAID/Jordan finalize and approve an updated monitoring and evaluation plan and clearly communicate to employees their role and authorities in cooperative agreements.

Personal Services Contracts in Asia:

Our review of USAID’s oversight of U.S. personal services contracts in Asia determined the contracts were vulnerable to waste and abuse because of internal control weaknesses, such as overlapping contract classification duties, improperly defined scopes of work, and insufficient contractor performance evaluation. To close these gaps and help strengthen management and oversight of these contracts, we made five specific recommendations to two USAID offices.

Fraud Prevention Efforts: Our ongoing fraud prevention efforts in the Middle East continue to result in numerous complaints being reported—many of which relate to theft and fraud—yielding investigations in Turkey, Jordan, and Syria. Our most recent fraud awareness workshop—held in Amman, Jordan, in February—drew approximately 150 participants from more than 30 bilateral and multilateral donors, international nongovernmental organizations, and USAID and Department of State implementing partners and subpartners. Our work—building upon previous investigative efforts that led to 17 suspensions and debarments; 19 personnel actions, including employee terminations and resignations; and more than \$19.5 million in investigative savings—helped identify weaknesses in implementers’ internal controls, contracting processes, and oversight. This prompted USAID to add rigor to its

OIG ACCOMPLISHMENTS DURING THE REPORTING PERIOD

More than \$25 million in questioned costs

More than \$65 million in investigative recoveries and savings

325 reports and reviews issued

62 investigations closed

24 prosecutorial referrals

43 administrative actions

processes, including adding an award condition that required an implementer to have sound internal controls before any money flowed.

Finally, we continued to partner with the Departments of State and Defense OIGs to effectively implement the Lead IG framework and provide quarterly reporting on U.S. Government activities related to the overseas contingency operation to combat ISIS, describing USAID efforts to address the needs of populations affected by the conflict, as well as work to promote effective governance and stabilization in Syria and Iraq.

Looking ahead to the second half of fiscal year 2017 and beyond, we anticipate our work will have even greater impact as our internal reforms fully take hold. To provide the level of oversight needed to help USAID and the other agencies we oversee address the complex challenges they face, we have begun targeting challenges in areas that cut across components—such as human capital management, coordination among implementers, and financial and information technology management—and added more rigor to how we prioritize our work. Specifically, our new audit and investigation plans assess risk, respond to stakeholders’ needs for information to inform decision making, and follow high-dollar and crosscutting initiatives. By prioritizing our audits and investigations across program areas, our work will provide more targeted insights into how headquarters-based strategies are translated into field-level implementation.

Some examples of the work we have under way include the following:

Public International Organizations (PIOs): USAID’s limited oversight authority over PIOs, with which USAID partners to implement humanitarian assistance programs, presents significant challenges to ensuring U.S. funds are spent appropriately. In fiscal year 2016, our investigators found rampant fraud with vendors in Jordan and Turkey that were supplying PIOs, resulting in the suspension of USAID cross-border humanitarian assistance programs. Our work aims to ensure that USAID is exercising its full authority and using all available tools and resources to mitigate risks.

USAID's Preparedness for Responding to International Public Health Emergencies: The urgency and scale of the U.S. Government response to the Ebola outbreak as well as the regional context in which it occurred increased the risk of fraud and waste and emphasized the need for rigorous oversight. As such, we are looking at the Agency's response to the Ebola outbreak to help USAID better prepare for and respond to international public health emergencies.

Infrastructure Oversight: USAID estimates that the value of its construction activities between July 2011 and June 2013 was \$5.6 billion, implemented through more than 750 awards and 3,300 subawards. We are examining USAID's construction portfolio to assess the Agency's funding decisions and determine the extent to which construction projects funded through grants and cooperative agreements are meeting expectations.

Power Africa: The Power Africa initiative was launched in 2013 to form a global partnership of technical and legal experts, the private sector, and governments to expand access to cleaner and more efficient on-grid, mini-grid, and off-grid power to at least 60 million new households and businesses in sub-Saharan Africa. We are assessing the progress made under the initiative, which involves four U.S. agencies that we oversee—USAID, MCC, OPIC, and USADF—and identifying any program challenges and risks.

Our audit and investigative work reflects our continued commitment to fully inform Congress, the agencies we oversee, and the public of pressing foreign assistance concerns and to aggressively pursue individuals who are intent on abusing our Nation's foreign aid resources. I commend our hardworking staff for their steadfast dedication to our mission, especially as we continue to refine our internal policies and processes to better target aid initiatives that are susceptible to fraud, waste, and abuse and programs and functions that present the most challenges to execute. I look forward to continuing to work effectively with the USAID Administrator and the chief executive officers of the Millennium Challenge Corporation, the U.S. African Development Foundation, Inter-American Foundation, and the Overseas Private Investment Corporation to safeguard and strengthen aid and investments from the American people through timely, relevant, and impactful oversight.

INSPECTOR GENERAL HOTLINES

The Office of Inspector General hotlines make it easy to report allegations of fraud, waste, abuse, mismanagement, or misconduct in the programs and operations of the U.S. Agency for International Development (USAID) and the other organizations under the Office of Inspector General's (OIG's) oversight: the Millennium Challenge Corporation (MCC), U.S. African Development Foundation (USADF), Inter-American Foundation (IAF), and Overseas Private Investment Corporation (OPIC). Employees of these organizations, as well as contractors, program participants, and the general public, may report allegations directly to OIG. Complaints may be submitted via email, phone, or mail, or through OIG's online complaint form.

Email

ighotline@usaid.gov

Complaint form

oig.usaid.gov/content/oig-hotline

Phone

1-800-230-6539 or 202-712-1023

Mail

USAID OIG HOTLINE

P.O. Box 657

Washington, DC 20044-0657

OIG has separate hotlines for each of its non-USAID client organizations it oversees, which are accessible from each organization's main website. OIG also receives allegations of fraud, waste, and abuse through a country-specific hotline in Pakistan, which is implemented locally by Transparency International, an international nongovernmental organization (NGO) that focuses on anticorruption.

The Inspector General Act of 1978, as amended, and other laws protect those who make hotline complaints. For example, the Whistleblower Protection Enhancement Act of 2012 protects employees who disclose misconduct or misuse of Government resources. Individuals who contact the hotline are not required to identify themselves and may request confidentiality when submitting allegations. However, OIG encourages those who report allegations to identify themselves so OIG can contact them with any additional questions. Pursuant to section 7 of the Inspector General Act, OIG will not disclose the identity of an employee of USAID, MCC, USADF, IAF, or OPIC who provides information unless that employee consents or unless the Inspector General determines that such disclosure is unavoidable during the course of an investigation. As a matter of policy, OIG provides comparable protection to employees of contractors, grantees, and others who provide information to OIG and request confidentiality. The hotline website is encrypted, consistent with industry standards; however, individuals who are concerned about the confidentiality or anonymity of electronic communication may submit allegations by phone or mail.

EBOLA HOTLINE

The U.S. Government responded to the unprecedented spread of the Ebola virus in West Africa by mobilizing a large-scale response to contain the disease. USAID OIG continues to promote the integrity of these efforts, namely USAID activities to promote recovery following the Ebola crisis. Although the lead inspector general oversight and reporting under section 8L of the Inspector General Act concluded at the end of fiscal year 2015, USAID OIG continues to provide oversight of Ebola-related U.S. Government activities through ongoing audit and investigative work.

The Ebola hotline was launched to receive complaints of fraud, waste, or abuse relating to the U.S. Government's Ebola programs and activities. Ebola-related complaints may include information about mismanagement or violations of law, rules, or regulations by U.S. Government employees, implementers of U.S. Government-funded programs, and program participants. OIG accepts complaints from employees, program participants, and the general public.

Email

ebolahotline@usaid.gov

Phone

1-800-230-6539 or 202-712-1023

Mail

USAID OIG HOTLINE

Attn: Ebola Hotline

P.O. Box 657

Washington, DC 20044-0657

“MAKE A DIFFERENCE” MALARIA HOTLINE

OIG’s “Make a Difference” campaign solicits the involvement of local communities in three African countries to protect the integrity of overseas antimalarial programs. The campaign currently works in Benin, Malawi, and Nigeria to obtain actionable information about the theft, transshipment, resale, or falsification of antimalarial drugs, as well as about commodities in select countries funded by the President’s Malaria Initiative. In support of this objective, OIG has developed materials with information about the hotline and safe malaria medications and distributed them in local communities.

Email

madmalariahotline@usaid.gov

Phone

1-855-484-1033

Mail

USAID OIG HOTLINE

P.O. Box 657

Washington, DC 20044-0657

The campaign offers country-specific reward hotlines for community members to safely report information on manufacturers, distributors, or sellers of illicit commodities. Rewards are offered through OIG for relevant and actionable information. Significant impacts, such as the arrest or conviction of individuals participating in antimalarial pharmaceutical crime or systemic changes that result from information obtained through the hotline, may result in additional reward payments.

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INTRODUCTION

History, Mandates, and Authority

USAID's OIG was established on December 16, 1980, by Public Law 96-533, an amendment to the Foreign Assistance Act of 1961. On December 29, 1981, the International Security and Development Cooperation Act of 1981 brought the USAID Inspector General under the purview of the Inspector General Act of 1978. OIG assumed audit and investigative oversight of USADF and IAF in 1999 and of MCC in 2004. OIG also maintains some oversight authority over OPIC under 22 U.S.C. 2199(e).

The Inspector General Act authorizes the Inspector General to conduct and supervise audits and investigations. Our mission is to provide independent oversight that promotes the efficiency, effectiveness, and integrity of programs and operations under our jurisdiction. Some of our work is mandated by statute or other requirements; other work is performed at OIG's discretion. When identifying and prioritizing appropriate audit and investigative activity, we consider stakeholder interests and needs, alignment with strategic goals, program funding, and risks associated with the agencies' programs, including potential vulnerabilities in internal controls.

Areas of Responsibility

Audits

OIG conducts audits of worldwide foreign assistance programs and agency operations of USAID, MCC, USADF, IAF, and OPIC. Audit activities include performance audits and reviews of programs and management systems, financial statement audits required under the Chief Financial Officers Act of 1990, and audits related to the financial accountability of grantees and contractors.

Investigations

OIG investigates allegations of fraud, waste, and abuse relating to the foreign assistance programs and operations of the agencies for which we provide oversight. Investigations of criminal, civil, and administrative violations cover all facets of these worldwide operations. OIG also works proactively by providing fraud awareness briefings and literature, audiovisual aids, and advice on fraud prevention strategies for our agencies' personnel and employees of foreign assistance implementers worldwide.

Joint Work and Partners

OIG participates in task forces and cooperates with other groups. The following activities summarize our participation in these areas.

Oversight Coordination of Overseas Contingency Operations

USAID OIG is required to work with the Department of Defense (DoD) and Department of State inspectors general to coordinate oversight on overseas contingency operations, with one agency being designated as the Lead IG under the framework provided in the Inspector General Act.¹ USAID OIG participated in joint planning meetings in November and February to coordinate oversight activities in both Operation Inherent Resolve (OIR), the overseas contingency operation to combat the Islamic State of Iraq and Syria (ISIS), and Operation Freedom's Sentinel (OFS). Operation Freedom's Sentinel is the U.S. counterterrorism mission against al Qaeda, the Islamic State-Khorasan (IS-K), and their affiliates in Afghanistan. The operation also includes the Resolute Support Mission, led by the North Atlantic Treaty Organization (NATO), to train, advise, and assist Afghan security forces.

In February, the USAID Inspector General traveled with the inspectors general from DoD and the State Department and met with senior DoD, Department of State, and USAID officials in Afghanistan, Iraq, and Jordan to discuss their missions, to learn about the progress and challenges relating to OIR and OFS, and to learn how their agencies coordinate the U.S. whole of government strategies in OIR and OFS. The inspectors general spoke with these officials about their respective missions to identify the most important programs and activities for consideration as they plan future oversight.

While in Jordan, USAID OIG Investigations, Audit, and Immediate Office staff met with staff from the State Department and USAID, including members of the Syria Disaster Assistance Response Team as well as numerous implementers of USAID cross-border humanitarian programs. During these visits, OIG investigators conducted fraud awareness briefings to educate participants on indicators of fraud in their programs and the procedures for reporting such activities.

In connection with OIR and the overseas contingency operation to combat ISIS, USAID OIG conducted site visits and extensive outreach to USAID's implementing partners, providing fraud awareness briefings in Iraq, Jordan, and Turkey. To promote fraud prevention, USAID OIG hosted workshops with USAID's Office of U.S. Foreign Disaster Assistance and produced guides on compliance and fraud prevention for implementing partners in the region. The last workshop, in Amman, Jordan, drew approximately 150 participants from more than 30 bilateral and multilateral donors, international NGOs, and USAID and Department of State implementing partners and subpartners. Topics ranged from fraud indicators and preventive measures for humanitarian aid programs to recognizing product substitution in food and nonfood item procurements. The inspectors general for State and USAID have been working closely on these issues, as well as on three ongoing joint investigations, as the two agencies share many of the same implementing partners in the region. Meanwhile, USAID OIG has worked to identify weaknesses in USAID programs in the region so the

¹ Section 8L of the Inspector General Act of 1978, as amended, requires the inspectors general for the Department of Defense, Department of State, and USAID to coordinate oversight on overseas contingency operations lasting more than 60 days. Section 8L requires these OIGs to work together to develop and execute a joint strategic plan for comprehensive oversight of the contingency operation and to submit to Congress a quarterly report on the operation's progress and a semiannual report on corresponding oversight activities.

Agency can respond more swiftly to problems that arise in the humanitarian responses in Iraq and Syria.

In addition, USAID OIG has maintained oversight of Ebola recovery and preparedness activities. Although the section 8L coordination and reporting requirements associated with Operation United Assistance—the overseas contingency operation established in response to the West Africa Ebola outbreak—concluded at the end of fiscal year 2015, USAID OIG has continued to conduct audits on the effectiveness of Ebola response activities and USAID’s preparedness to respond to future international public health emergencies.

Syria Investigations Working Group

In October 2015, USAID OIG founded the Syria Investigations Working Group. The group consists of representatives from the investigative oversight bodies of USAID OIG, State OIG, public international organizations, and bilateral donors. The group shares investigative leads, coordinates oversight activities, and identifies trends in the region.

OIG hosted the group’s two teleconferences and the first of the group’s in-person meetings in February 2016 at the U.S. Mission to the United Nations in Geneva. An August 2016 meeting in New York was cohosted by the United Nations Population Fund and the United Nations Development Programme. The United Nations World Food Programme (WFP) hosted the group’s third in-person meeting in February 2017 in Amman, Jordan, following a USAID OIG-organized fraud awareness workshop. The meeting was attended by representatives from the oversight bodies of other bilateral donors and public international organizations. This latest working group meeting opened with remarks from the WFP and USAID OIG inspectors general and included briefings from the USAID OIG assistant inspector general for investigations and USAID OIG special agents.

International Contract Corruption Task Force

OIG participates in the International Contract Corruption Task Force, which shares information and, when appropriate, conducts joint investigations into fraud schemes that affect programs at multiple member agencies. In addition to USAID OIG, the task force consists of the DOD Office of Inspector General, the Department of State Office of Inspector General, the Special Inspector General for Afghanistan Reconstruction, the Federal Bureau of Investigation, the U.S. Army Criminal Investigation Division’s Major Procurement Fraud Unit, the Air Force Office of Special Investigations, and the Naval Criminal Investigative Service.

Coordinated Audit Plan for HIV/AIDS, Tuberculosis, and Malaria

OIG collaborates with its counterparts at the Department of State and the Department of Health and Human Services (HHS) to develop an annual consolidated audit plan for HIV/AIDS, tuberculosis, and malaria. The three OIGs work together to determine the audits each office will conduct to make the best use of U.S. Government resources.

Working With Bilateral Donors

OIG participates in a group of bilateral donors from 12 countries, including the United States, working to improve transparency and accountability of multilateral organizations and taking on other issues of mutual interest.

Office of Government Ethics Curriculum Development Team

OIG participates on the Office of Government Ethics curriculum development team, which involves multiple Government agencies developing ethics guidance and training for law enforcement officers.

OIG ORGANIZATIONAL PERFORMANCE MEASURES

OIG established performance measures in its strategic plan for fiscal years 2015–2019, several of which were updated with the publication of the fiscal year 2016 annual plan. The data below reflect our midyear accomplishments for fiscal year 2017.

Strategic Goal I. Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.			
Measure	2016 Results	2017 Yearend Target	2017 Midyear Results
Percentage of audits covering high-priority programs and operations, addressing management challenges, or identifying systemic weaknesses	100%	92%	100%
Percentage of audit peer review recommendations with which OIG agrees that have been implemented within 1 year	57% ¹	100%	79%
Percentage of management decisions ² on which OIG and the agency agree that have final action within 1 year of the decision	74%	72%	84%

¹OIG received the peer review report in June 2016 and expects to have all recommendations addressed within 1 year.

²A management decision is made when agency management establishes the corrective action to be taken in response to an audit recommendation. A management decision must determine the allowability of questioned costs (if applicable), establish a corrective action plan, and identify a target date for final action.

Strategic Goal 2. Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

Measure	2016 Results	2017 Yearend Target	2017 Midyear Results
Percentage of OIG investigations resulting in a positive outcome (e.g., indictments, recoveries, systemic changes)	65%	50%	60%
Number of individuals reached through outreach events	10,350	7,500	5,478
Dollar value of investigative savings and recoveries	Exceeded total cost of investigative operations	Exceeded total cost of investigative operations	Exceeded total cost of investigative operations
Number of briefings and meetings with senior U.S. Government or foreign government officials that provide law enforcement liaison and support to anticorruption efforts	25	30	16

Strategic Goal 3. Provide useful, timely, and relevant information to enable stakeholders to make informed decisions about foreign assistance programs and operations.

Measure	2016 Results	2017 Yearend Target	2017 Midyear Results
Number of congressional engagements (e.g., testimony, briefings, and other formal contacts)	55	60	22
Number of page views on the OIG website	197,877	221,622	82,465

Strategic Goal 4. Continually improve the efficiency, effectiveness, and quality of OIG operations.

Measure	2016 Results	2017 Yearend Target	2017 Midyear Results
Percentage of employees indicating satisfaction with OIG customer service, operations, and initiatives	65%	67%	To be reported at yearend
Percentage of major management milestones met relating to strategic planning, continuity of operations, policy development, human capital management, information technology management, financial resource management, operations planning, and external reporting requirements	83%	85%	86%
Percentage of OIG operating units executing within 5 percent of budget plans	50%	55%	25%

Strategic Goal 5. Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.

Measure	2016 Results	2017 Yearend Target	2017 Midyear Results
Percentage of incoming employees hired within established timeframes ³	16%	60%	26%
Percentage of employees retained who are performing at or above fully successful or proficient levels	94%	90%	96%
Percent of employees engaged in their work ⁴	68%	68%	To be reported at yearend

³ The established timeframe for civil service vacancies is 80 calendar days and 140 calendar days for Foreign Service positions. The timeframe starts when the Request for Personnel Action (SF-52) is completed and ends the day the employee enters on duty. OIG modified its definition in fiscal year 2017 to measure the timeframe between the execution of the request for personnel action and the day the employee accepts a job offer.

⁴ Employee engagement is measured using the relevant questions from the Office of Personnel Management's Federal Employee Viewpoint Survey.

PROGRESS IN MEETING STRATEGIC GOALS AND OBJECTIVES

The Office of Inspector General's five strategic goals convey our commitment to providing quality oversight to the agencies we oversee and to communicating OIG effectiveness at safeguarding taxpayer resources. These goals also emphasize our obligation to continually find ways to improve our own operations and ensure that our workforce is highly motivated and well trained to carry out its responsibilities.

At the midpoint of fiscal year 2017, we identified approximately \$25 million in questioned costs and funds recommended to be put to better use, and our investigative work had led to almost \$66 million in investigative recoveries and savings. We implemented numerous activities to promote the effectiveness and integrity of foreign assistance programs, provide quality information to our stakeholders, and enhance OIG's internal processes and workforce.

The results of OIG's midyear performance are discussed below.

Strategic Goal I: Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.

OIG exceeded its goals for two of the three measures it tracks under this strategic goal: the percentage of audits covering high-priority programs and operations and the percentage of management decisions that OIG and the agency agree that have final action within 1 year of the decision. For this reporting period, OIG issued 18 reports, and 100 percent covered high-priority programs and operations, addressed management challenges, or identified systemic weaknesses. For the indicator on management decisions on which OIG and the agency agree that have final action within 1 year, OIG exceeded its target by achieving final action on 84 percent of recommendations.

OIG implemented 79 percent of its audit peer review recommendations. For example, during this reporting period, OIG issued policy memorandums on controlled unclassified information and the monitoring of independent public accounting firms to address specific recommendations. We anticipate substantially addressing all recommendations by June 2017.

OIG continues to meet its significant obligations related to the oversight of Operation Inherent Resolve (OIR). OIR is an ongoing contingency operation that integrates the efforts of USAID and the Departments of Defense and State, to counter ISIS. OIG plans to perform audit engagements to provide oversight of USAID's OIR activities.

OIG worked on several other activities that contribute to Goal I. In OIG's audit of the Jordan Community Engagement Project, auditors could not determine whether the project was achieving its broad goal of strengthening community engagement in Jordan because USAID did not establish

definitive measures of success in an approved monitoring and evaluation plan and, because of external pressure, constantly made changes to the project, resulting in confusion about what the project was aiming to achieve. Furthermore, USAID exceeded the cooperative agreement award's substantial involvement provisions, hindering the implementer's ability to make progress by straining project resources, creating confusion about project focus, and increasing frustration among implementer management and staff.

OIG's audit of the Asia Bureau's procurement and use of U.S. personal services contracts found that USAID relies heavily on contractors in two specialties—health advisers and outreach communications—and may have missed opportunities to promote knowledge transfer because most contractors in leadership roles did not participate in USAID's mentoring program. In addition, gaps in USAID's internal control hindered contract management and oversight, contributing to concerns about the missions' use of contractors. Auditors found classification duties were not segregated; contracts improperly included "other duties as assigned," making it harder for missions to ensure that contract positions did not violate limitations on what contractors are permitted to do; and contractor performance was not evaluated regularly.

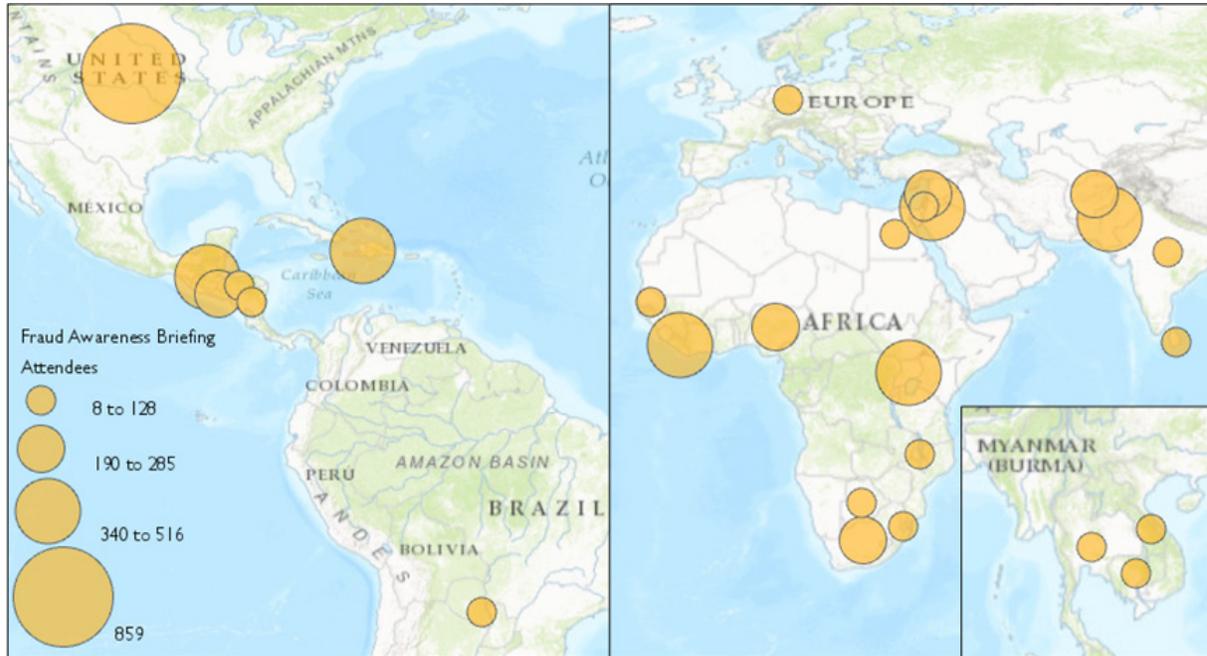
Strategic Goal 2: Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

OIG is on track to meet performance targets related to identifying, investigating, and deterring fraud, waste, and abuse in agency programs and operations. Of all the investigations closed during this reporting period, 60 percent resulted in indictments, recoveries, or systematic changes. The map that follows shows OIG's fraud awareness briefings conducted worldwide during the reporting period. OIG surpassed its outreach goal, reaching 5,478 individuals through outreach events. OIG also achieved 53 percent of this fiscal year's goal for holding briefings or meetings with senior U.S. Government or foreign government officials. These education and relationship-building efforts help deter fraud, waste, and abuse by increasing awareness of reporting procedures and criminal, civil, and administrative violations; educating stakeholders about the consequences of committing these violations; and establishing cooperation with other law enforcement authorities.

This report contains numerous examples of the investigations OIG has led or participated in to detect fraud, waste, and abuse. These investigations have led to important outcomes for the agencies overseen by OIG, the most notable being OIG's investigations related to USAID's former supply chain projects. During the reporting period, investigations into the theft, counterfeiting, and illegal resale of USAID-procured health commodities donated to host nations have resulted in seven arrests in Guinea, five in Zambia, and two in Malawi. Furthermore, OIG expanded its "Make a Difference" public awareness campaign by relaunching its malaria hotline in Nigeria. OIG is continuing to work in collaboration with various partners, including the Global Fund OIG and host-country law enforcement, to protect the integrity of supply chain projects.

Fraud Awareness Briefings Conducted Worldwide

October 1, 2016–March 31, 2017



During the reporting period, OIG conducted 204 fraud awareness briefings with more than 5,000 participants worldwide. The circles on the map indicate the locations of the briefings; the size of the circles represents the cumulative number of participants. (Map provided by OIG.)

In addition, OIG continued to take a prominent role in oversight of USAID activities under the overseas contingency operation to combat ISIS, as well as to expand outreach to implementers working to assist displaced persons suffering in and around Syria. In February 2017, USAID OIG traveled to Jordan for meetings with implementers, funding partners, and vendors. USAID OIG also held a fraud awareness and prevention workshop and participated in a Syria Investigations Working Group meeting. The USAID Inspector General and the assistant inspector general for investigations spoke at the workshop, and USAID OIG special agents provided presentations.

Strategic Goal 3: Provide useful, timely, and relevant information to enable stakeholders to make informed decisions about foreign assistance programs and operations.

OIG continuously relays information to stakeholders, including agency leaders, Congress, and other agencies and institutions within and outside the U.S. Government, enabling better-informed decisions on the management and delivery of U.S. foreign assistance. OIG conducts proactive outreach with principal stakeholders and responds to inquiries from the public and the press. OIG continues to leverage its public website and other information technologies to share the results of our work, along with our plans, initiatives, and challenges. During the reporting period, OIG garnered 82,465 page views on our website, 75 percent of our midyear target.

OIG also reports information directly to Congress, and regularly responds to requests from Members of Congress and congressional committees. In FY 2017 to date, we counted 22 engagements with Congress, 36 percent of our yearend goal. These interactions included substantive exchanges with key congressional decision makers and briefings for staff.

In December, the Inspector General testified before a subcommittee of the Senate Committee on Foreign Relations, the Subcommittee on State Department and USAID Management, International Operations, and Bilateral International Development. She highlighted OIG's work identifying the top five management challenges facing USAID across the sometimes complex and difficult settings in which it works. The Inspector General also discussed OIG's multiple initiatives and reforms for advancing the vision for a high-performing organization that provides comprehensive, timely, and risk-based assessments of USAID programs and operations. She testified on the same topic in March before the House Committee on Appropriations Subcommittee on State, Foreign Operations, and Related Programs.

In addition, during the period, OIG briefed congressional staff on audit and investigative work, including our oversight efforts related to the Ebola response in West Africa and to contingency operations in Iraq and Syria, as well as on various aspects of OIG operations and oversight. OIG also responded to congressional and press inquiries and requests for information, and OIG senior officials met with the implementer community to reinforce the importance of internal controls and effective fraud reporting. The office continues to issue press releases on significant activities and accomplishments and make them available on its public website.

OIG has continued to contribute to quarterly reporting on overseas contingency operations (OCO), working with the OIGs for the Departments of Defense and State. Each quarter, we gathered and reported information on program and oversight activities in Iraq and Syria, with a particular focus on humanitarian assistance. OIG also continued to meet other regular reporting requirements, including this standard semiannual report to Congress, which incorporates new information required under the Inspector General Empowerment Act of 2016.

Strategic Goal 4: Continually improve the efficiency, effectiveness, and quality of OIG operations.

OIG is on track to meet all of its performance goals under strategic goal 4.

We achieved 86 percent of the major milestones set out in our fiscal year 2017 tactical plan, exceeding our yearend target. Among those milestones were revising our continuity of operations plan, completing a records management plan, and implementing a system to archive email records, standardizing our mobile communications and replacing outdated devices, and developing data analytics capabilities with dashboards that show data related to various Office of Management services and annual survey data.

Overall, OIG is making progress toward its yearend goal of ensuring that at least 55 percent of operating units are executing their budgets within 5 percent of budget plans, consistent with our spending plans.

Strategic Goal 5: Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.

Under strategic goal 5, OIG met one of its two midyear performance goals.

One of OIG's high-priority goals for fiscal year 2017 was to ensure that we obtained recertification of the Senior Executive Service appraisal system. Earlier this year, the Office of Personnel Management provided provisional certification of our appraisal system; however, additional actions needed to be taken to request full certification. OIG completed these actions during this reporting period.

OIG also established the first-of-its-kind formal mentoring program. The program launched in March 2017 with a total of 48 participants (approximately 20 percent of the organization) requesting to join the pilot. The objective of this program is to support the "One OIG" vision and strengthen opportunities for knowledge sharing across the organization. Given final match compatibility factors and attrition, the program target is to establish and maintain 15 matches over a 6-month period.

Also, to improve leadership capacity throughout the office, a total of 61 supervisors, team leads, and senior leaders each received 40 hours of tailored classroom training on leadership, management, and supervising. The interactive classroom sessions focused on the roles, responsibilities, and expectations of USAID OIG managers and leaders. Each session, tailored to participants, reviewed Federal and OIG-specific competencies and requirements and provided participants with the tools and techniques they need to be successful. The training covered federally mandated supervision topics and Office of Personnel Management best practices for leadership development.

OIG did not meet its goal of hiring 65 percent of employees within established timeframes (80 days for Civil Service and 140 days for Foreign Service) because of the loss of human capital personnel and an increased workload, as well as an organizational transition within OIG's Human Capital Division. In the second half of the year, OIG anticipates implementing a system by which managers can initiate personnel actions directly in an automated system. This system will help OIG more efficiently track hiring timeframes.

SUMMARY TABLES

Audits and Other Audit Products USAID, MCC, USADF, IAF, and OPIC October 1, 2016 March 31, 2017

Type of Report	Number of Reports	Amount of Recommendations (\$)	Audited Amount (\$)
Conducted by OIG			
Economy and Efficiency — USAID	4	11,704,817 ¹	0
Economy and Efficiency — MCC	1	0	0
Programs and Operations (financial statement audits/GMRA) — USAID	1	0	12,490,533,000
Other Audit Products (Nonaudits)			
Reviews/Surveys — USAID	1	0	0
Quality Control Reviews — USAID	5	25,811	0
Conducted by External Audit Organizations/Independent Public Accountants			
Economy and Efficiency (FISMA) ² — USAID	1	0	0
Economy and Efficiency (FISMA) — MCC/USADF/IAF/OPIC	4	0	0
Programs and Operations (financial statement audits/GMRA) — MCC/USADF/IAF/OPIC	3	0	670,586,711
Risk Assessments — MCC	1	0	0
Review by IPA — USAID	1	0	0
Review by IPA — MCC	1	0	0
Agency-Contracted Audits (ACA) — USAID			
U.S.-Based Contractors	8	1,918,243	108,867,858
U.S.-Based Grantees	5	611,887	50,404,158
Foreign-Based Organizations	11	719,590	20,952,480
Foreign Governments	3	871,147	70,735,973
Contract Audit Agency/Defense Contract Audit Agency (DCAA)³ — USAID			
U.S.-Based Grantees	1	0	27,493,980
Incurred Costs — Independent Public Accountants — USAID			
U.S.-Based Contractors	20	39,928	26,214,088

**Audits and Other Audit Products
USAID, MCC, USADF, IAF, and OPIC
October 1, 2016 March 31, 2017**

Type of Report	Number of Reports	Amount of Recommendations (\$)	Audited Amount (\$)
A-133⁴ — USAID			
U.S.-Based Grantees	20	174,714	505,868,500
Foreign-Based Organizations	1	0	47,572
Other Financial Reports (Agreed Upon Procedures) — USAID			
U.S.-Based Contractors	1	721,938	0
Foreign-Based Organizations	1	0	6,351,877
Enterprise Funds — USAID			
U.S.-Based Grantees	2	0	80,835,341
Local Currency Trust Fund — USAID			
Foreign-Based Organizations	2	0	2,331,904
Recipient-Contracted Audits (RCA) — USAID			
U.S.-Based Contractors	2	0	2,929,179
U.S.-Based Grantees	1	0	80,712
Foreign-Based Organizations	200	7,303,691	533,613,739
Foreign Governments (Supreme Audit Institutions) ⁵	11	1,150,939	182,327,882
Millennium Challenge Account (MCA) Compacts — IPA — MCC			
Foreign-Based MCA Compacts	2	94,178	137,480,860
Desk Reviews, Foreign Governments	4	0	101,148,738
Other Nonaudit Products (Nonaudits, Attestation Engagements, Examinations) — USAID			
U.S.-Based Contractors	1	0	0
Foreign-Based Organizations	6	0	0
Total	325	25,336,883¹	15,018,804,552

¹ Includes \$11,532,247 in funds recommended to be put to better use.

² Federal Information Security Modernization Act of 2014 (FISMA).

³ In some instances, USAID contracts with the Defense Contract Audit Agency and independent public accountants to perform audits.

⁴ A-133 single audit, performed by an independent public accountant.

⁵ Supreme audit institutions are the principal government audit agencies in the recipient countries and are often the only organizations with a legal mandate to audit the accounts and operations of their governments.

**Summary of Audit Reports Issued Prior to October 1, 2016
With Outstanding and Unimplemented Recommendations and Potential Cost Savings
USAID, USADF, IAF, OPIC, and MCC
As of March 31, 2017**

Agency	Open and Unimplemented Recommendations			Monetary Recommendations With Management Decisions			Monetary Recommendations Without Management Decisions	Adjusted Potential Cost of Savings ¹	
	Total	With Potential Cost Savings		Total	Original Questioned Costs	Amount Sustained			
USAID	415	169	\$199,393,515	159	\$193,402,240	\$49,273,517	10	\$5,991,275	\$55,264,792
USADF	0	0	\$0	0	\$0	\$0	0	\$0	\$0
IAF	1	0	\$0	0	\$0	\$0	0	\$0	\$0
OPIC	0	0	\$0	0	\$0	\$0	0	\$0	\$0
MCC	14	0	\$0	0	\$0	\$0	0	\$0	\$0
Total	430	169	\$199,393,515	159	\$193,402,240	\$49,273,517	10	\$5,991,275	\$55,264,792

¹The figures in this column reflect an adjusted amount based on agency management decisions for monetary recommendations as of the end of the reporting period. Monetary recommendations are those that identify either questioned (i.e., unsupported or ineligible) costs or funds recommended to be put to better use. An agency management decision to sustain all or a portion of the total amount signals the agency's intent to recoup or reprogram the funds.

Once agency managers make such a decision, OIG acknowledges the dollar amount the agency has agreed to sustain as the most accurate representation of dollars to be saved, since this is the amount the agency will attempt to recoup. When they are available, we use these sustained costs, adding them to those monetary recommendations that have yet to receive a management decision, to arrive at an adjusted figure that most accurately reflects potential savings.

This table is a summary of reporting requirements under Section 5(a)(10)(C) of the Inspector General Act of 1978, as amended. A complete listing of all reports issued prior to October 1, 2016, with open and unimplemented recommendations can be found on pages 109, 183, and 194.

**Investigative Activities Including Matters Referred to Prosecutive Authorities
October 1, 2016 March 31, 2017**

Workload		Civil Actions	
Investigations opened	70	Civil referrals	3
Investigations closed	62	Civil declinations	0
Total number of reports issued	17	Judgments	0
		Settlements	1
		Total	4
Criminal Actions		Administrative Actions	
Prosecutive referrals		New rules/procedures	3
Department of Justice	10	Personnel suspensions	2
State and local	0	Resignations/removals	10
Overseas authorities	14	Recoveries	5
Prosecutive declinations	7	Suspensions/debarments	11
Arrests	15	Contract terminations	5
Criminal indictments	8	Award suspension	2
Criminal informations	0	Other	5
Convictions	0		
Sentencings	0		
Fines/assessments	0		
Restitutions	0		
Total	54	Total	43
Recoveries and Savings			
Judicial recoveries (criminal and civil)			\$700,000
Administrative recoveries			337,178
Savings			64,794,913
Total			\$65,832,091

Description of Metrics Used in Reporting Investigative Figures

Investigative Results	Definition
Investigations Opened/Closed	<p>Opened—When a complaint meets the following conditions:</p> <ul style="list-style-type: none"> • There is identifiable evidence of a violation of a rule, law, policy, or regulation with a clear nexus to an agency OIG oversees. • The allegation falls within a stated management priority or an investigation of it can otherwise be justified. • OIG management is committed to expending the necessary resources to fully investigate the matter. <p>Closed—When all investigative activity has concluded, all legal and administrative actions have been finalized, and all case results have been recorded in OIG’s case management system.</p>
Total Number of Reports Issued	<p>Reports of investigation are distributed to one or more recipients outside of OIG.</p> <p>As part of the referral process, OIG provides referral recipients with a written report of investigation containing the following:</p> <ul style="list-style-type: none"> • Synopsis—An abbreviated summary of the allegations that identifies the USAID (or other agency over which OIG exercises oversight responsibilities) office or program affected, describes the findings of the investigation, and states whether any judicial or administrative action was taken as a result of those findings. • Details of Investigation—The steps taken and the information gathered during the course of the investigation, including the results of interviews of witnesses and subjects, sworn statements, and the results of other significant investigative activities.
Civil Referrals/Declinations	<p>Referrals—Cases that OIG presents to the Department of Justice (DOJ) when investigative activity establishes evidence that violations of criminal statutes subject to civil penalties or violations of 31 U.S.C. 3729 (False Claims Act) may have occurred. Such matters are referred to an appropriate DOJ entity with the authority to initiate civil action.</p> <p>Declination—Decisions by the DOJ entity to which OIG has referred an investigation for consideration for civil action not to pursue said civil action.</p>
Civil Judgments	<p>The final decisions of a court in a civil lawsuit. Civil judgments reported by OIG are typically associated with a financial recovery.</p>
Civil Settlements	<p>Occurs when the plaintiff in a civil case, most often the U.S. Government, agrees to stop legal action and the right to pursue recourse in exchange for mutually agreed upon terms. Civil settlements reported by OIG are typically associated with a financial recovery.</p>

Description of Metrics Used in Reporting Investigative Figures

Investigative Results	Definition
Prosecutive Referrals/Declinations	<p>Referrals— Matters referred by OIG to the appropriate DOJ entity responsible for initiating criminal prosecution when investigative activity establishes reasonable grounds to believe there have been violations of Federal law relating to the programs and operations of USAID.</p> <p>Declinations—Instances in which the DOJ entity to which OIG has referred an investigation for consideration for criminal action declines to pursue criminal action.</p>
Arrests	Instances in which an individual has been seized by a legal authority and taken into custody in connection with a USAID OIG investigation.
Criminal Indictments/Informations	<p>Indictments—Instances in which a formal accusation that a person has committed a crime is made against an individual. For most investigations in which a prosecutive referral has been made to a U.S. jurisdiction, a grand jury approves the criminal indictment on determining that there is enough probable cause to move the case forward in court.</p> <p>Informations—Criminal informations are used when a defendant formally charged with a crime voluntarily relinquishes the right to have a grand jury consider the evidence against him or her. A criminal information is distinct from a criminal indictment in that it allows charges to be brought directly without grand jury proceedings.</p>
Convictions	Instances in which a criminal prosecution has concluded in a final judgment that the defendant is guilty of the crime charged.
Sentencings	Instances in which a punishment (sentence) has been meted out to a defendant after he or she has been convicted of or pleaded guilty to the crime he or she was charged with.
Fines	Monetary penalties imposed on a defendant as part of a sentencing.
Special Assessments	Monetary penalties imposed on a defendant as part of sentencing. Special assessments are applied on a per-count basis and are collected in the same manner as fines for criminal cases.
Restitutions	Instances in which a monetary penalty was imposed on a defendant as part of a sentencing. Restitutions serve as recompense for injury or loss.
New Rules/Procedures	New procedures, rules, or regulations implemented by the responsible organization to address systemic weaknesses revealed during OIG's investigation.
Personnel Suspensions	The placement of employees in a temporary nonduty and nonpay status for disciplinary reasons.
Resignations	Voluntary separation of employees from the agency. Employees who tender their resignations as the result of an OIG investigation typically do so in lieu of removal.
Removals	The involuntary separation of agency employees from the agency or the involuntary separation of implementer employees from an agency implementer or subimplementer.
Suspensions	The temporary disqualification of firms or individuals from receiving U.S. Government awards or U.S. Government-approved subawards.

Description of Metrics Used in Reporting Investigative Figures

Investigative Results	Definition
Debarments	Actions taken by a debaring official to exclude a contractor from Government contracting and Government-approved subcontracting for a reasonable, specified period.
Contract Terminations	Instances in which a USAID contract, grant, or cooperative agreement is terminated as the result of an OIG investigation. Contract terminations are frequently accompanied by a financial recovery. Also includes instances in which individuals employed with the Agency through a personal services contract are involuntarily separated.
Award Suspensions	Instances in which all ongoing, pending, and planned activities under a specific award are suspended until a prescribed remedial or administrative action is concluded.
Judicial Recoveries	Monetary amounts recovered from firms or individuals as part of a criminal or civil sentencing or settlement.
Administrative Recoveries	USAID (or other agency over which OIG exercises oversight responsibilities) funds that were already distributed and then recovered by USAID (or other agency over which OIG exercises oversight responsibilities) after an OIG investigation revealed that the funds were lost, misappropriated, stolen, or misused.
Savings	USAID (or other agency over which OIG exercises oversight responsibilities) funds that were obligated, but not yet distributed, to be spent as part of a USAID (or other agency over which OIG exercises oversight responsibilities) award that were preserved and made available for better uses after an OIG investigation revealed evidence that those funds were vulnerable to fraud or waste. Savings often accompany contract terminations or the discovery of disallowed, questioned, or unsupported costs.
Other	<p>Includes a number of investigative results, the most significant of which are:</p> <ul style="list-style-type: none"> • Personnel Counseling—The verbal counseling of an employee by a supervisor as a response to job-related performance or ethical violations. • Reprimand—An official written rebuke, censure, or disapproval of a specific action or actions by an employee. • Demotion—A change of an employee’s status to a lower grade or to a position with a lower rate of pay. • Restatement of Policy—An instance in which the responsible organization’s management reiterates existing rules and regulations to staff. • Audit Scheduled—An instance in which the responsible organization schedules an audit into the organization or program that is deemed to be vulnerable to fraud, waste, or abuse by OIG’s investigation.

**Fraud Awareness Briefings Conducted Worldwide
October 1, 2016 March 31, 2017**

Month	Location	Sessions	Participants
October	Abuja, Nigeria	7	223
	Dakar, Senegal	1	12
	Frankfurt, Germany	1	8
	Gaborone, Botswana	5	74
	Islamabad, Pakistan	3	33
	Kabul, Afghanistan	5	119
	Managua, Nicaragua	2	59
	Mbabane, Swaziland	7	128
	Monrovia, Liberia	11	340
	New Delhi, India	3	90
	Pretoria, South Africa	1	13
	San Salvador, El Salvador	3	26
	Washington, DC	7	199
November	Beirut, Lebanon	7	249
	Colombo, Sri Lanka	3	41
	Hanoi, Vietnam	3	45
	Islamabad, Pakistan	3	111
	Jerusalem, Israel	1	27
	Kabul, Afghanistan	5	126
	Kampala, Uganda	1	41
	Pretoria, South Africa	1	60

Fraud Awareness Briefings Conducted Worldwide
October 1, 2016 March 31, 2017

Month	Location	Sessions	Participants
November (Continued)	San Salvador, El Salvador	3	96
	Tel Aviv, Israel	2	72
	Washington, DC	2	38
December	Asunción, Paraguay	3	55
	Islamabad, Pakistan	3	18
	Jeremie, Haiti	2	31
	Kabul, Afghanistan	1	3
	Kampala, Uganda	1	72
	Les Cayes, Haiti	3	99
	Phnom Penh, Cambodia	3	68
	Port au Prince, Haiti	5	122
	Washington, DC	3	121
January	Islamabad, Pakistan	4	25
	Kabul, Afghanistan	3	16
	Washington, DC	3	64
February	Amman, Jordan	10	516
	Bangkok, Thailand	2	49
	Cairo, Egypt	2	26
	Guatemala City, Guatemala	5	165
	Islamabad, Pakistan	2	15
	Kabul, Afghanistan	2	5

**Fraud Awareness Briefings Conducted Worldwide
October 1, 2016 March 31, 2017**

Month	Location	Sessions	Participants
February (Continued)	Kampala, Uganda	2	63
	Port au Prince, Haiti	1	116
	St. Louis, Senegal	1	37
	Washington, DC	5	139
March	Dakar, Senegal	1	45
	Guatemala City, Guatemala	8	182
	Islamabad, Pakistan	5	194
	Kabul, Afghanistan	4	16
	Kampala, Uganda	5	202
	Khartoum, Sudan	4	92
	Lilongwe, Malawi	3	84
	Port au Prince, Haiti	1	9
	Pretoria, South Africa	6	117
	San Salvador, El Salvador	3	95
	Tegucigalpa, Honduras	4	89
	Washington, DC	7	298
Total		204	5,478

SIGNIFICANT FINDINGS AND ACTIVITIES: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



Six decades after Al Hussein Refugee Camp in East Amman opened to provide a temporary haven, it has become a permanent settlement for many Palestinian families. Street view in camp, Amman, Jordan, 2014.

Photo by USAID/Jordan

ACCOUNTABILITY

Contractor and Grantee Accountability—Audits

Overall Audit Activity

USAID is required by the Federal Acquisition Regulation, the Single Audit Act, and Office of Management and Budget (OMB) guidance to obtain appropriate and timely audits of its contractors, grantees, and enterprise funds. In addition, USAID has internal policies and procedures governing these audits. OIG provides oversight of these audit activities, ensuring they are conducted in accordance with appropriate quality standards.

Audits of U.S.-Based Contractors

U.S.-based, for-profit entities carry out many USAID-funded activities. Traditionally, DCAA has conducted audits, reviews, and surveys of these entities. However, in fiscal year 2013 USAID began to use independent public accounting firms to conduct audits, reviews, and surveys of awards made to these entities. Since that time, these firms have conducted most of the incurred-cost audits and accounting system reviews of U.S.-based, for-profit entities.

During this reporting period, OIG did not review DCAA reports pertaining to U.S.-based contractors. OIG reviewed and transmitted 20 incurred-cost audit reports covering \$26,214,088 in costs and questioned \$39,928. It also reviewed eight Agency-contracted audits covering approximately \$109 million in costs and questioned \$1,918,243. In addition, OIG reviewed two recipient-contracted audit reports covering approximately \$3 million in costs with no questioned costs, and one agreed-upon procedures report with \$721,938 questioned costs. Altogether, these audits covered more than \$138 million in USAID funds spent by U.S.-based contractors.

Audits of U.S.-Based Grantees and Enterprise Funds

U.S.-based nonprofit organizations also receive significant USAID funds to implement development programs overseas. As required by OMB guidance, nonfederal auditors perform annual financial audits of USAID grantees that spend more than \$750,000 in Federal funds annually. The auditors are required to identify the following:

- Significant deficiencies involving major programs.
- Material noncompliance with laws and regulations.
- Known fraud affecting Federal awards.
- The status of prior audit findings.

In some instances, USAID contracts with DCAA to perform special financial audits and with independent public accounting firms to perform Agency-contracted financial audits of U.S.-based grantees. OIG provides oversight for the nonfederal auditors performing these audits to determine whether they have prepared audit reports in accordance with OMB reporting requirements and generally accepted government auditing standards (GAGAS).

Altogether, these audits covered more than \$664 million in USAID funds spent by U.S.-based grantees. During the reporting period, OIG reviewed 20 A-133 Single Audit Act reports¹ covering approximately \$506 million, and identified \$174,714 in questioned costs. In addition, OIG reviewed and issued five Agency-contracted audits related to U.S.-based grantees, covering approximately \$50 million in costs and questioning \$611,887; one DCAA report, covering \$27,493,980 in costs with no questioned costs; one recipient-contracted audit, covering \$80,712 in costs with no questioned costs; and two enterprise fund reviews, covering approximately \$81 million with no questioned costs.

OIG also conducts quality control reviews to (1) determine whether the underlying audits were conducted in accordance with GAGAS and meet OMB requirements, (2) identify followup work needed to support the opinions in the audit report, and (3) identify issues that may require management attention by Federal officials. During this reporting period, we did not conduct any quality control reviews of audits of U.S.-based grantees.

Audits of Foreign-Based Organizations, Foreign Governments, and Local Currency Trust Funds

OMB's "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" (the super circular that combines eight previously separate sets of OMB guidance) does not apply to foreign-based contractors and grantees. Given the high-risk environment in which USAID operates, however, USAID has extended similar audit requirements to its foreign-based contractors and grantees through standard provisions in grants, cooperative agreements, and contracts. Financial audits of foreign-based contractors and grantees are normally conducted by independent audit firms approved by OIG's overseas regional offices.

USAID's financial audit requirements concerning its contracts, grants, and cooperative agreements with foreign entities are normally satisfied under the recipient-contracted audit program. However, Agency-contracted audits may be initiated by either USAID or OIG to provide additional audit coverage or address specific concerns.

OIG is currently remodeling the recipient-contracted audit program. OIG is proposing to raise the threshold from \$300,000 to \$750,000 for the recipient-contracted audits that will be reviewed and processed by OIG.

¹ A single audit under OMB Circular A-133 is a rigorous, organization-wide audit or examination of an entity that expends \$750,000 or more of Federal assistance (Federal funds, grants, or awards) received for its operations. Usually performed annually, the single audit's objective is to provide assurance to the Federal Government about the management and use of such funds by recipients such as states, cities, universities, and nonprofit organizations. The audit is typically performed by an independent certified public accountant and encompasses both financial and compliance components.

OIG reviews all audit reports and, if they are determined to be reliable and any deviations from government auditing standards are clearly stated in the report as scope limitations, transmits the reports to the appropriate USAID mission for corrective actions. Audit firms also are notified of any problems identified in the audit reports.

This reporting period, OIG reviewed 11 Agency-contracted audit reports, covering approximately \$21 million and questioning \$719,590; 200 recipient-contracted audit reports, covering approximately \$534 million and questioning about \$7 million; six attestation reports with no questioned costs; two local currency trust fund audits, covering approximately \$2.3 million in expenditures with no questioned costs; and one agreed-upon procedures audit, covering more than \$6 million in expenditures with no questioned costs. Altogether, these 220 audits of foreign-based organizations, covering more than \$563 million in expenditures, resulted in about \$8 million in questioned costs.

OIG reviewed 15 audits of funds granted to foreign governments, of which 3 were Agency-contracted audits, covering approximately \$71 million and questioning \$871,147; 11 recipient-contracted audits, covering about \$182 million and questioning about \$1.2 million; and 1 A-133 Single Audit Act report, covering \$47,572 in expenditures with no questioned costs. Altogether these foreign government reports covered more than \$253 million in expenditures and questioned about \$2 million. In addition, OIG conducted five quality control reviews of audits of foreign-based organizations, including two of supreme audit institutions, to ensure the audits were completed in compliance with appropriate audit standards.

Contractor and Grantee Accountability—Investigations

U.S. Government Relaunches Malaria Hotline in Nigeria

Capitalizing on the successes of its “Make a Difference” (MAD) campaign, which has led to the arrests of numerous individuals in several different countries over the last year, OIG relaunched its MAD malaria hotline in Nigeria in September 2016, and issued a press release in October 2016 to promote the use of the hotline. The hotline, a central feature of the MAD campaign, allows local community members to report information on distributors, sellers, or manufacturers of stolen and counterfeit antimalarial commodities in exchange for a cash reward. OIG initially began the MAD malaria campaign in Nigeria in 2015 and re-established the hotline to combat the persistent theft, transshipment, resale, and counterfeiting activities targeting the antimalarial commodities distributed as part of the President’s Malaria Initiative.

USAID Cancels Planned Grant Extension Due to Fraud

An OIG investigation found that a nursing officer working for a local Ugandan district government submitted fraudulent documents for reimbursement to a USAID-funded implementer in Uganda. As a result of the investigation, USAID/Uganda canceled a planned extension of the implementer’s award and prohibited the implementer from providing direct funding to local government offices, a savings of more than \$2.8 million. The implementer also refunded USAID more than \$22,000.

OIG Investigation Into the American Bar Association Court Automation Project in the Philippines Leads to \$185,000 Recovery

In March 2017, USAID recovered the final portion of a \$185,000 settlement with the American Bar Association that resulted from fraud allegations substantiated by OIG. The allegations, which were related to a USAID-funded program in Southeast Asia, involved procurement irregularities in the purchasing of information technology (IT) equipment and services and print materials. OIG's investigation verified that several of the implementer's printing and IT procurements were incomplete and lacked sole-source justifications. The investigation previously led to two terminations and one resignation of senior procurement and IT personnel.

OIG Investigation Leads to Recovery of Approximately \$22,000 in Embezzled Funds

As a result of an OIG investigation into allegations of embezzled USAID program funds, in November 2016, USAID recovered \$22,000 from RARE, the implementer of a USAID-funded marine protection and climate change program in Southeast Asia. OIG received allegations that the implementer's former finance manager embezzled USAID program funds. The investigation confirmed that the former finance manager made unsupported procurements and cash disbursements backed by questionable or incomplete supporting documents, totaling approximately \$119,000 (\$26,000 of that amount was related to the USAID program). In addition, several credit card purchases made by the former finance manager under the auspices of the USAID program were found to be invalid, unsupported, or questionable.

Agents Arrest South African Man for Money Laundering Under HIV/AIDS Program

In February 2017, OIG special agents apprehended in Washington, DC, the former deputy executive director of a USAID health and HIV program. OIG initiated the investigation after receiving a report from a USAID/South Africa contracting officer regarding the program official, a South African man. The deputy executive director had previously resigned from his position after the discovery of his involvement in the submission of fraudulent documents. The investigation confirmed that the suspect stole more than \$200,000 from the program.

Implementer Terminates \$6.5 Million Subaward for Health Services Social Marketing Program in Uganda

In January 2016, OIG responded to allegations that the subimplementer of a health services social marketing program in Uganda committed widespread data forgery, mismanagement of U.S. Government funds, and program fraud. The investigation substantiated the allegation, finding that the subimplementer overpaid a senior marketing adviser nearly \$44,876 in fringe bonuses. As a result of the OIG investigation, the prime implementer terminated its agreement with the subimplementer, resulting in a savings to USAID of nearly \$6 million and a recovery of more than \$41,000 in unallowable costs.

Fraud Investigation Leads to Removal of USAID Grant and Contract Employee in Kenya

As a result of an OIG investigation into Procurement Integrity Act violations, an implementer of a USAID program in Kenya terminated its subgrant in October 2016, resulting in a savings of \$816,227. The country coordinator was also removed from his position. OIG's investigation found that the county coordinator had helped write a grant proposal for a potential subawardee while still employed with the implementer, creating an unfair advantage for the subawardee.

American University of Beirut Pays Civil Settlement of \$700,000 for Engaging in Activities With Designated Foreign Terrorist Organizations

In August 2014, a False Claims Act complaint was filed in the Southern District of New York against the American University of Beirut. As a result of an OIG investigation into the matter, in March 2017, the university reached a settlement agreement with the U.S. Government under which the university is required to pay \$700,000 to the United States and revise its internal policies to ensure compliance with applicable U.S. laws. OIG's investigation determined that between 2010 and 2015, the university received approximately \$10,800,000 in Federal funding through USAID. As a condition of receiving the funding, the university certified that it would not and had not knowingly provided material support to designated terrorist organizations. However, OIG's investigation uncovered that between 2007 and 2009, the university gave material support to Hezbollah media outlets by providing technical training.

NGO Removes Employee in Rwanda Because of Fraud

OIG conducted an investigation into allegations of bribery involving a senior implementer employee in Rwanda. OIG confirmed that the implementer's director of operations was soliciting bribes from contractors in exchange for awarding contracts. As a result of OIG's investigation, the implementer terminated all of the bid solicitations that the director of operations was involved with and removed the director from his position in December 2016.

Ongoing Investigation Into NGO Fraud Ring Results in Resignation and Debarment

An ongoing OIG investigation into bid rigging, collusion, bribery, and kickbacks by Turkish vendors and procurement staff from four NGOs in southeastern Turkey resulted in one NGO employee's resignation and one individual's debarment during the reporting period. Thus far, the investigation has uncovered rings of Turkish vendors and corrupt implementer procurement staff who have colluded to defraud USAID-funded programs aimed at providing humanitarian assistance to internally displaced persons in Syria. In previous reporting periods, actions taken as a result of OIG's investigation include 7 employee terminations, 1 employee suspension, 4 employee resignations, 2 individual debarments, 13 systemic changes made by USAID offices (addressing award management, program oversight, internal processes, and fraud prevention), and the suspension of \$239 million in program funds among the NGOs under investigation.

USAID Debars Organization and Its Executive Director After OIG Uncovers Fraud Scheme in Pakistan

In March 2017, as a result of an OIG investigation, USAID debarred both Masoom Rights Development Society and its executive director. OIG's investigation substantiated allegations of fraud against the organization, a subgrantee on a program aimed at providing birthing centers and vaccinations to women in Pakistan. The investigation determined that the executive director submitted fake invoices for expenses and inflated invoices for employee salaries and equipment. The executive director also falsified the number of women receiving vaccinations under its program.

Investigation Into Excessive Security Costs Associated With USAID/Afghanistan Agriculture Development Program Results in More Than \$42 Million in Savings

As a result of an OIG investigation, USAID/Afghanistan terminated a \$70 million contract during the previous reporting period and saved more than \$42 million during the current reporting period. OIG investigated allegations that a USAID implementing partner charged USAID excessive security costs on a USAID-funded rural agriculture program in Afghanistan. The investigation confirmed that the implementer expended the majority of the contract's 5 year security budget in the first 18 months of the program, a fact that was not disclosed to USAID.

OIG Referral of Subpartner Management Issues Results in \$8 Million Reduction in Cross-Border Syria Program

OIG investigated multiple allegations of fraud and false claims connected to a number of awards granted to an Office of Foreign Disaster Assistance (OFDA) subgrantee working on a Syria cross-border humanitarian aid program. In February 2017, as a result of the investigation, OFDA significantly reduced the size of the subgrantee's award, resulting in a savings of \$8 million. The allegations centered on partner-run clinics inside Syria and involved the theft and mismanagement of clinic staff salaries, as well as signature discrepancies across payment vouchers, timesheets, contracts, and monitoring forms. The subgrantee visited the clinics and reported that one of its partners did not monitor its salary disbursements because of lack of capacity and a desire to avoid responsibility for the salary payments. A visit to a second partner revealed that it had exactly the same paperwork and salary management problems as the first organization.

Afghan National Indicted for Contract Steering and Embezzling Nearly \$380,000

A joint investigation by OIG and the Special Inspector General for Afghanistan Reconstruction substantiated allegations of contract steering and price rigging against a procurement and logistics manager employed by International Executive Services Corporation. As a result of the investigation, the manager was indicted for fraud by the Criminal Investigations Division of the Afghanistan Attorney General's Office in October 2016. The investigation showed that the manager overpriced commodities procurements and used his position to steer multiple contracts worth more than \$400,000 to the Afghan Focus Logistic Service Company. The investigation also found that the manager's brother-in-law

owned Afghan Focus Logistic Service Company and that the manager was a signatory of the company's bank accounts. After awarding contracts to Afghan Focus Logistic Service Company, the manager withdrew \$377,770 from the company accounts through various transactions.

Senior Government Employee Misconduct

Section 5(a)(19) of the Inspector General Act of 1978, as amended, requires a report on each investigation conducted by OIG involving a senior Government employee² where allegations of misconduct were substantiated.

All of the investigations referenced below were closed during the period from October 1, 2016, and March 31, 2017.

OIG Substantiates Allegations That an Assistant Administrator and a Chief of Staff Inappropriately Influenced the Project Procurement Process

An OIG investigation substantiated an allegation that an assistant administrator pressured USAID employees to fund a rural development project. The complainant reported that the assistant administrator's name was repeatedly invoked to pressure employees to process a project proposal despite employees' reservations about the viability of the project. OIG verified that the assistant administrator and a bureau chief of staff violated the directives governing the proposal by communicating directly with the USAID mission and the chairperson of the committee evaluating the proposal and by endorsing the implementer. The assistant administrator and chief of staff were referred to the Department of Justice (DOJ) on June 8, 2015, but DOJ declined to pursue criminal prosecution, citing the lack of a monetary loss to the U.S. Government. OIG referred the findings of the investigation to USAID's Office of Acquisition and Assistance (OAA) and the award process for the proposal was canceled. The matter was not referred to USAID's Office of Human Capital and Talent Management as the assistant administrator and chief of staff had left USAID during the course of the investigation. This negated any potential administrative action, and OAA declined to pursue debarment proceedings against the two individuals.

OIG Substantiates an Allegation That a Mission Director Violated Fundraising Regulations

OIG substantiated an allegation that a mission director violated regulations governing fundraising activities. The complainant reported that the mission director drafted an email soliciting donations for a charity fundraising effort, which he forwarded to a USAID employee with instructions to distribute to current and former USAID contractors and grantees. The complainant also alleged that the mission director attended an event related to the charity fundraiser as a "VIP guest." OIG confirmed that the

² Section 5(f)(7) of the Inspector General Act of 1978, as amended, defines a senior government employee as "an officer or employee in the executive branch (including a special Government employee as defined in section 202 of title 18, United States Code) who occupies a position classified at or above GS-15 of the General Schedule or, in the case of positions not under the General Schedule, for which the rate of basic pay is equal to or greater than 120 percent of the minimum rate of basic pay payable for GS-15 of the General Schedule; and any commissioned officer in the Armed Forces in pay grades O-6 and above."

mission director compelled the mission to participate and cosponsor the fundraising event despite being aware that parties falling under the prohibited sources category would be attending the event. The investigation also found that the mission director and the mission's executive officer exceeded their authorities and computer access privileges by obtaining access to a mission employee's login credentials and smart phone to perform an internal investigation. OIG referred the findings of its investigation to USAID's Office of Security, which did not respond. OIG also referred the investigation to USAID's Office of Human Capital and Talent Management, but no action was finalized as the mission director retired shortly after the referral was made. The case was not referred to the Department of Justice for criminal prosecution as the violations did not involve criminal statutes.

OIG Substantiated Allegations of Improper Use of Representational Funds

An OIG investigation substantiated an allegation of improper use of representational funds (for overseas events held to observe protocol) by a deputy mission director. The complainant reported that alcohol, which had been purchased using representational funds and that was left over from a previous official function, was served at an unofficial function, the mission's office holiday party. OIG verified that the deputy mission director authorized the alcohol to be served at the holiday party. OIG referred the findings of the investigation to the mission. As a result, the deputy mission director used his own funds to replace the alcohol that had been consumed, and the mission established new procedures to maintain accountability for items purchased using representational funds. OIG also referred the matter to USAID's Office of Human Capital and Talent Management, which issued the deputy mission director a letter of counseling. OIG did not refer the findings of the investigation to the Department of Justice as the misconduct did not warrant criminal prosecution. This case was closed during a previous reporting period but was reopened in the current reporting period to include an update on the letter of counseling.

Food Security Officer Removed for False Claims

An OIG investigation, conducted jointly with the Department of Homeland Security Investigations, substantiated an allegation that a senior food security officer made false claims. The complainant reported that the food security officer misrepresented commercial items so that he could ship them at the U.S. Government's expense using an allowance provided to employees to help cover relocation costs. OIG interviewed the food security officer, who admitted to inappropriately using his shipping allowance to ship commercial items for his wife's online business on three separate occasions. An examination of the food security officer's most recent shipment led to the seizure of commercial items for which he would have had to pay shipping fees by Customs and Border Protection had he declared them appropriately. The food security officer ultimately paid nearly \$15,000 to Customs and Border Protection to recover the items. OIG referred the findings of the investigation to the U.S. attorney's office for the Eastern District of Virginia on January 15, 2016, who declined to pursue criminal prosecution on February 15, 2016. OIG also referred the matter to the food security officer's mission, which removed the food security officer and revoked his security clearance.

Instances of Whistleblower Retaliation

Section 5(a)(20) of the Inspector General Act of 1978, as amended, requires a detailed description of any instance of whistleblower retaliation, including information about the official found to have engaged in retaliation.

During the reporting period, OIG did not identify any instances of whistleblower retaliation.

Employee Misconduct

USAID Mission Officials in West Africa Violated Information Technology Security Policy by Establishing an Unapproved Wireless Network

OIG responded to a report from the regional security officer at a U.S. Embassy in West Africa that the USAID mission had created an unapproved wireless network. According to witness accounts, the mission director pressured the supervisory executive officer and the locally employed information technology staff to establish a public wireless network for the USAID mission, which was located inside the Embassy compound. Despite the failure to obtain approvals from multiple entities, including USAID's Office of the Chief Information Officer, the Regional Security Office, and the Department of State's Information Management Office, USAID staff created and progressively expanded a wireless network. The OIG investigation disclosed that IT staff installed the wireless network at the mission despite their knowing that the network was unapproved because of the pressure from supervisory mission officials. OIG referred this case to the Agency during the reporting period and it is still pending.

USAID/Uganda Health Systems Strengthening Specialist and Five Contractor Employees Removed for Their Involvement in Bribery Scheme

A health specialist in Uganda was removed in December 2016 as the result of an OIG investigation, as were five Management Science for Health employees, including the country representative, the director for country operations and finance, the logistics specialist, the operations manager, and the finance manager. It was alleged that the specialist demanded and received cash payments from an implementer employee. The investigation confirmed that the health specialist received airline tickets and private car services from senior implementer staff. This investigation is open and ongoing.

Conflict of Interest Leads to Suspension of USAID Institutional Contractor

An OIG investigation into an allegation of a conflict of interest between a USAID direct-hire contracting officer's representative (COR) and an institutional contractor resulted in the contractor's 4-week suspension. OIG found that neither party had properly disclosed a previous romantic relationship and an ongoing personal relationship outside of work. Although the Employee and Labor Relations Division recommended a 14-day suspension for the USAID direct-hire, the proposing official instead issued a reprimand.

USAID Foreign Service National Employee Suspended for 2 Weeks Because of Conflict of Interest in Dealing With USAID Contracts

OIG substantiated allegations of a conflict of interest involving a USAID Foreign Service National (FSN). The investigation showed that the individual had, while acting as COR on a \$28 million task order, approved almost \$40,000 in contracts and international travel for a consultant with whom he had a financial and personal relationship. As a result of the investigation, USAID suspended him for 2 weeks in October 2016.

USAID Foreign Service National Employee Resigned in Lieu of Removal for Soliciting Favors and Gratuities From Chief of Party and Transmitting Explicit and Obscene Multimedia From His Government Cell Phone

In March 2017, USAID/Pakistan accepted the FSN's resignation in lieu of removal as a result of an OIG investigation. The investigation substantiated allegations of conflict of interest and professional misconduct by the FSN, who was working as a COR on the Punjab Youth Workforce Development Project. The investigation found that the FSN solicited favors and gratuities from Punjab Youth Workforce Development chief of party and knowingly made false statements to investigators during the course of the investigation. A referral was made to the Regional Security Office, which revoked the FSN's U.S. Embassy security clearance.

Expanding Accountability

Corruption and lack of accountability are major impediments to international development. They threaten to negate years of economic growth, especially in areas of the world subject to political instability and violence. OIG audits and investigations provide two methods of safeguarding USAID funds. OIG takes other steps to promote accountability and transparency, as described below.

Expanding Supreme Audit Institutions' Capabilities

OIG continues to work closely with selected supreme audit institutions (SAIs) in countries where USAID is present. SAIs are the principal government audit agencies in the recipient countries and are often the only organizations that have a legal mandate to audit their respective government's accounts and operations. SAIs may be called on to audit funds provided to host governments by USAID or other donors. Before conducting audits for USAID, SAIs must demonstrate sufficient professional capacity and independence. OIG often provides training in processes for conducting financial audits of USAID funds in accordance with U.S. Government auditing standards. OIG provides quality control for all audits of USAID funds performed by SAIs.

During this reporting period, SAIs issued 13 audit reports³ covering more than \$71 million in USAID funds. They reported \$747,394 in questioned costs, 24 internal control weaknesses, and 43 material instances of noncompliance.

OIG did not sign any new memorandums of understanding with SAIs during this reporting period.

Cost Principles Training

USAID's contracts and grants incorporate cost principles that define the types of costs that can be charged legitimately to USAID programs.

To increase awareness of and compliance with these cost principles and to promote the highest standards, OIG conducts overseas training. This training provides a general overview of U.S. Government cost principles and actual examples of instances that demonstrate concepts such as reasonableness, allocability, allowability, and various specific cost principles—e.g., principles relating to travel expenses or entertainment costs. The training also includes discussions of financial audit requirements and accountability issues.

During this reporting period, OIG provided training in cost principles and related subjects in Thailand and Vietnam to 86 people, including employees of USAID, local accounting firms, and implementing partners.

Fraud Awareness

During the current reporting period, OIG emphasized fraud prevention by providing 204 fraud awareness briefings to 5,478 people.

Investigations resulting in criminal or civil prosecution are publicized on USAID's website and in other settings, calling attention to prosecutorial actions taken against individuals or organizations whose illegal activities have targeted foreign assistance activities and programs.

In addition, OIG has developed publications and educational materials, such as OIG hotline posters, fliers, and cards, that have been distributed worldwide. To expand OIG's outreach efforts, these materials are produced in six languages (English, French, Spanish, Pashtu, Dari, and Arabic).

To maximize OIG's investigative resources, OIG has established risk-based strategic priorities and is currently testing its Proactive Outreach Program. Under this program, OIG focuses indepth outreach activities on implementers of high-priority programs. OIG special agents and analysts work with implementer employees to develop implementer profiles that identify systemic weaknesses and vulnerabilities in each organization's internal controls and procurement, finance, staffing, and other processes.

³ Of the 13 SAI audit reports, 3 were covered in a single OIG desk review. OIG issued 11 review reports of 13 SAI audit reports during the reporting period.

During the reporting period, OIG tested the Proactive Outreach Program in the following areas:

In March 2017, OIG investigators conducted fraud awareness briefings and proactive outreach at the largest and most active implementing organizations working on the Zika virus response in El Salvador, Guatemala, and Honduras—three of USAID’s five top-tier Zika programming countries. OIG investigators also held discussions with key managerial and operational staff members at several implementing organizations to better understand the status of implementation and programming to date, staff hiring protocols, procurement processes, and internal fraud prevention controls. Implementing organizations reached included Save the Children, International Planned Parenthood Federation, Abt Associates, University Research Corporation, Medical Care Development International, Population Services International, Global Communities, Johns Hopkins University’s Health Communication Collaborative, the Pan American Health Organization, and UNICEF. Local subimplementing organizations based in the region also attended the OIG fraud awareness briefings.

In December 2016, OIG/Investigations staff conducted fraud awareness briefings for a range of USAID implementing organizations responding to humanitarian crises in the aftermath of Hurricane Matthew, which struck Haiti and neighboring countries in October 2016. USAID’s response in Haiti alone amounted to a budgeted total of approximately \$115 million.

OIG representatives traveled to Port-au-Prince, as well as hard-hit regional cities in the southwest portion of the country, to deliver the briefings and distribute information on best practices in fraud prevention and the process for reporting fraud. In all, OIG conducted 10 sessions that reached 252 staff members representing 14 of the largest and most active implementing organizations comprising the humanitarian response in Haiti. During the trip, OIG staff also met with high-level Haitian law enforcement officials throughout the country.

In late 2016, OIG initiated a proactive review of the USAID Global Health Supply Chain Procurement and Supply Management Project. OIG finalized and referred a report to USAID outlining observations about the project. OIG addressed ways to strengthen its financial management system, implementer accountability, USAID oversight, and the retention of regulatory authority in host countries. The report served as part of a coordinated effort by the OIG to enhance the project’s protections. The effort includes targeted investigations of project violators; enhanced liaison with USAID and its contracted implementers; and global outreach with suppliers, logisticians, and other related parties.

OIG plans to fully implement the Proactive Outreach Program across all major program areas in April 2017.

PROMOTING EFFECTIVE PROGRAM IMPLEMENTATION

During the reporting period, OIG audit and investigative work covered programs focused on responding to crises and conflict; promoting democracy, human rights, and governance; fostering economic growth and trade; addressing global health needs; and building institutional capacity.

CRISES AND CONFLICT

USAID responds to crises and conflict by providing humanitarian aid to meet the emerging needs of populations affected by fighting, political or civil instability, and natural disasters. Over the longer term, USAID plays a role in mitigating the impact of disasters through reconstruction and economic assistance programs and regional assistance to affected countries. The Agency also strives to promote peaceful political transitions by strengthening civil society and respect for human rights, facilitating reconciliation, supporting effective democratic governance, and fostering the resumption of basic economic activity.

Operation Inherent Resolve Oversight

As reported in the Operation Inherent Resolve Quarterly Report to Congress, the complex crises in Iraq and Syria, including the ongoing fight against ISIS, have displaced millions of people and caused millions more to need food and other humanitarian assistance. In Iraq, humanitarian conditions declined as the rate of civilian casualties and displacement increased, particularly as the Iraqi Government began its military offensive to retake Mosul from ISIS. As of March 2017, 11 million people in Iraq were in need of assistance, 3 million of them internally displaced. The Syrian regime's military offensive in Aleppo led to thousands of civilian casualties and deaths, and increased humanitarian needs. Offensives against ISIS displaced thousands more, damaged critical civilian infrastructure, and intensified the humanitarian needs in the country. As of March 2017, 13.5 million people in Syria were considered in need of assistance, 6.3 million of whom were considered internally displaced.

SIGNIFICANT FINDINGS AND ACTIVITIES

An audit of **USAID/West Bank and Gaza's financial reporting** found that reporting on obligations and disbursements obscured which funds went to which activities.

OIG's audit of **USAID's use of personal services contracts in Asia** found that gaps in internal control hindered contract management and oversight and contributed to concerns about the use of the contracts.

OIG's joint investigative work with the Guinean National Gendarmerie led to the arrest of seven Guinean nationals who were illegally selling antimalarial medicines stolen from the **USAID President's Malaria Initiative**.

An OIG investigation into bidding irregularities in a **USAID economic sustainability program in the Philippines** led to the debarment of a USAID subcontractor and three of its former employees.

To address the needs of those affected by the complex crises, USAID has worked through implementing partners to provide humanitarian support to internally displaced persons in Iraq and Syria, including emergency food assistance, shelter, protection, water and sanitation programs, and healthcare. USAID obligated \$345 million to Syria and Iraq activities in fiscal years 2015 and 2016.

During the reporting period, USAID OIG continued to partner with the DoD and State OIGs on audit and investigative efforts and to provide quarterly reporting on OIR, the overseas contingency operation to combat ISIS. The operation comprises USAID efforts to address the needs of populations affected by the conflict as well as work to promote effective governance and stabilization in Iraq. USAID OIG also participates in the Joint Planning Group under the Lead IG framework with DoD OIG and State OIG to plan and coordinate oversight for OIR.

During this reporting period, USAID OIG received 31 complaints associated with activities in Iraq, Syria, and the surrounding areas, for a total of 164 since January 2015. OIG used the data from these cases to inform fraud prevention efforts. To raise fraud awareness, OIG performed extensive outreach to implementing partners engaged in the cross-border program, conducted site visits, and provided 14 fraud awareness briefings to 588 participants during the reporting period. Many of these participants attended an OIG-hosted 1-day fraud awareness workshop that reached 150 people from more than 30 bilateral and multilateral donors, international NGOs, and USAID and Department of State implementers and subpartners in Amman, Jordan.

DEMOCRACY, HUMAN RIGHTS, AND GOVERNANCE

USAID's efforts to promote democracy, human rights, and good governance are multifaceted. They are designed to promote democratic and resilient societies, support free and fair elections, bolster civil society, and protect human rights. USAID aims to help countries develop good governance and inclusive growth.

KEY ONGOING AUDIT WORK

Our strategic, crosscutting approach allows us to target our work to have the greatest impact on the programs we oversee and on beneficiaries. We have a strategic portfolio of audits that are ongoing or planned to help address foreign assistance challenges. Key ongoing audits are listed in the sidebars for each section.

Public International Organizations (PIOs): To implement humanitarian assistance programs, USAID partners with PIOs over which USAID typically has limited oversight authority. In fiscal year 2016, our investigators found rampant fraud with vendors in Jordan and Turkey that were supplying PIOs, resulting in the suspension of some of USAID's cross-border humanitarian assistance programs. To determine whether USAID is adequately monitoring assistance to PIOs, we are identifying what risk assessments USAID conducts before awarding funds to PIOs. We are also determining how USAID is mitigating those risks and assessing USAID's oversight procedures for PIOs.

Mission's Changing Focus and Approach Make It Difficult To Measure Success of the Jordan Community Engagement Project

[Report No. 8-278-17-002-P](#)

The mission has reported completing many activities under the Jordanian Community Engagement Project, such as establishing 19 community engagement teams and issuing 96 grants and 42 procurements totaling approximately \$21 million. In addition, Jordanian community members and mayors that OIG interviewed gave favorable feedback. However, OIG could not determine whether the project was achieving its broad goal of strengthening community engagement in Jordan because the mission did not establish definitive measures of success in an approved monitoring and evaluation plan. Furthermore, because of external pressure, the mission constantly made changes to the project. Even after the project began, the mission responded by frequently changing the project's focus and approach: expanding from 9 communities to 19, adding gender grants, establishing a pilot community in a politically unstable area, and shifting to large municipal grants. This resulted in confusion about what the project was aiming to achieve.

USAID/Jordan exceeded the cooperative agreement award's substantial involvement provisions. According to USAID policy, in a cooperative agreement, a mission's role is purposely limited to providing guidance. Nonetheless, the mission directed the implementer to perform work in additional target communities, even though the implementer had serious concerns that these additions would diminish focus on the original communities. The mission's excessive involvement impeded the implementer's progress in a number of ways, including stretching project resources, creating confusion about project focus, and increasing frustration among implementer managers and staff.

OIG made two recommendations to firm up the project's focus and approach, as well as to reinforce the roles and responsibilities of mission officials on cooperative agreements. The mission took final action to address them.

ECONOMIC GROWTH AND TRADE

USAID works to promote rapid, broad-based, and sustained economic growth by mobilizing new investors and private capital, improving critical infrastructure, and empowering entrepreneurs to access local channels of financing. Programs are designed to build capacity, make governments more efficient, and encourage market links.

KEY ONGOING AUDIT WORK

Pakistan's Strengthening Citizen Voice and Public Accountability: To help encourage effective engagement between the Pakistan Government and its citizens, USAID/Pakistan awarded \$45 million to a Pakistani organization to implement the Strengthening Citizen Voice and Public Accountability Program. Its goal was to promote greater civic participation and public accountability, which the mission planned to achieve by providing grants to local organizations. Accordingly, we are conducting an audit to determine whether USAID/ Pakistan implemented key components of the program to achieve the program goal.

USAID/El Salvador Needs To Improve Its Management of the Regional Trade and Market Alliances Project To Achieve Expected Results

[Report No. I-519-17-001-P](#)

Central America faces major development challenges, including high levels of poverty and hunger and limited market access for poor farmers. According to a 2015 report by the United Nations' Food and Agriculture Organization, the regional poverty rate was 28 percent. USAID supports U.S. efforts to promote free trade and reduce poverty and hunger in the region through activities like the Regional Trade and Market Alliances Project.

The project, which began in April 2013 and is implemented by Nathan Associates Inc., is designed to promote regional trade in agricultural products vital to food security. It works with growers in El Salvador, Guatemala, Honduras, and Nicaragua to improve product quality and gain greater market access; increase public-private coordination; and reform customs, border, and immigration controls. It also seeks to build institutional capacity—for example, by providing assistance to the Central American Secretariat of Economic Integration (La Secretaría de Integración Económica Centroamericana, known as SIECA) in strategic planning.

Although the project made progress with SIECA—developing administrative manuals and doing strategic planning—it had not achieved expected results. As of June 30, 2015, after expending \$5 million and with 9 months remaining on the original contract (extended to 2018), the project had established only 1 of an expected 20 alliances. Producers need these alliances to sell their products to regional buyers; without more alliances, the project had made no measureable progress on increasing exports by 15 percent.

OIG also found the contractor did not consider nutrition and income in selecting products for export as the contract required. Instead, Nathan considered variables such as market potential and private sector interest, without making the switch clear. Consequently, the project may not raise nutrition and income as planned.

In addition, auditors found the contractor did not follow Federal regulations for awarding consulting work. Nathan awarded \$172,570 in contracts for grant monitoring and SIECA support but did not follow regulations related to competition, documentation of negotiation, and avoidance and mitigation of conflicts of interest. OIG questioned these costs.

USAID agreed or partially agreed with 12 of OIG's 13 recommendations and took final action on 5.

USAID Subcontractor and Three Former Employees Working on Economic Sustainability Program in the Philippines Debarred for Bid Rigging

During the current period, USAID debarred parties involved in a USAID-funded infrastructure program in Southeast Asia. It acted after OIG substantiated allegations of irregularities in a bid submitted by Al-Badr Construction for a bridge construction subcontract being implemented by the Louis Berger Group as part of the Growth and Equity in Mindanao Program. The OIG investigation

verified that Al-Badr's bid included items that were not publicly disclosed, indicating that Al-Badr had received assistance from a source inside Louis Berger Group. Specifically, the numbering format and layout of Al-Badr's bid mirrored that of Louis Berger Group's internal estimate and further contained identical math and sequencing errors. The investigation revealed that a Louis Berger Group project manager provided the internal estimates to Al-Badr. Louis Berger Group terminated the solicitation during the previous reporting period, resulting in a savings of \$47,000. USAID debarred Al-Badr Construction, its owner, and a project engineer, as well as the Louis Berger Group project manager from any future U.S. Government contracts.

GLOBAL HEALTH

USAID's global health programs work to combat and prevent HIV/AIDS, tuberculosis, malaria, neglected tropical diseases, pandemic influenza, and other emerging threats, such as infectious diseases. They also focus on building sustainable and resilient health systems, improving maternal and child health, and addressing nutrition in vulnerable populations.

Ebola Response

According to the World Health Organization (WHO), the Ebola virus disease outbreak that began in West Africa in 2014 resulted in more than 28,600 confirmed cases and 11,300 deaths.

In March 2016, WHO lifted the public health emergency in West Africa, and by June 2016 WHO had declared the end of Ebola transmission in the three most affected countries of Guinea, Liberia, and Sierra Leone.

KEY ONGOING AUDIT WORK

Power Africa: African countries face endemic power shortages, and unreliable power is perceived as a major constraint to economic growth. The Power Africa Initiative aims to add 30,000 megawatts of cleaner, more efficient electricity generation capacity and increase electricity access by at least 60 million new households and businesses. To determine whether Power Africa is on track to achieve its goals, OIG is conducting a cross-cutting audit that includes four of the participating U.S. Agencies—USAID, MCC, OPIC, and USADF—that OIG oversees.

Asia-Pacific Economic Cooperation (APEC): APEC is a regional forum that promotes growth and accelerates economic integration in the region. In 2013, USAID/Regional Development Mission for Asia awarded Nathan Associates Inc. a \$27 million contract to implement a technical assistance project. We are determining whether the project is supporting regional economic integration and increasing APEC's institutional capacity and whether the mission has planned and managed the financial aspects of the project in accordance with Agency policies and procedures.

USAID/Pakistan's Gomal Zam Multipurpose Dam Project Irrigation Component: USAID/Pakistan awarded a \$52 million project to the Pakistani Government's Water and Power Development Authority for the construction of an irrigation and drainage system downstream from the Gomal Zam Dam in South Waziristan. This follow-on audit to OIG's Audit of USAID/Pakistan's Gomal Zam Multipurpose Dam Project will determine if the irrigation component of the project is on track to achieve its goal of meeting local farmers' irrigation needs.

USAID OIG and HHS OIG had previously reported quarterly on the progress of the U.S. Government response to the Ebola outbreak. Although this reporting ended in June 2016, USAID OIG has continued to provide oversight of Ebola-related U.S. Government activities through audit work and investigative activities. During the reporting period, OIG released one audit related to Ebola response efforts, with three audits underway related to public health emergencies, including the response to the Zika virus outbreak.

Ebola Experience Highlights Opportunities To Strengthen USAID's Award Process and Reprogram Funds

Report No. 9-000-17-001-P

As part of the U.S. Government's response to the 2014 West African Ebola outbreak, Congress appropriated \$2.5 billion to USAID. OFDA deployed a disaster assistance response team, and staff in other parts of the Agency also rushed to respond to the crisis, taking on larger-than-normal workloads.

USAID's OAA played a critical role in these efforts. It provides the professional staff and services to make awards to an array of implementers, such as NGOs, public international organizations, and for-profit contractors. OAA aligns its staff with corresponding USAID bureaus to provide support for managing award instruments.

We conducted this audit to determine if USAID selected suitable types of awards for responding to Ebola, and if it made and modified the awards appropriately. Our review of 37 awards showed that despite OAA's success in selecting, making, and modifying appropriate awards, the office had some internal control deficiencies, including a lack of approved policies and procedures to justify using less than full and open competition and \$11.5 million in excess Ebola funds that had not been deobligated so they could be put to better use.

We made seven recommendations to address these deficiencies by strengthening OAA's internal controls and encouraging consistent adherence to them. USAID agreed with all seven recommendations and has taken final action on five.

Seven Arrested in Guinea for Illicit Sale of Antimalarial Drugs

In January 2017, seven Guinean nationals were arrested in five markets throughout Conakry, Guinea, for illegally selling antimalarial medicines stolen from the U.S. President's Malaria Initiative (PMI) and stolen after the drugs were in the Government of Guinea's chain of custody from within the government-managed national medical warehouse and distribution system. The arrests came after weeks of joint investigative work by OIG and the Guinean National Gendarmerie, which uncovered evidence of the theft, diversion, and resale of U.S. Government-funded antimalarial commodities. OIG initiated the investigation after receiving reports that PMI commodities were being unlawfully sold in several Guinean private markets. OIG, in collaboration with Guinea's National Gendarmerie, was able to identify key suppliers of the stolen antimalarial commodities at the markets that were raided.

OIG continues to work with the gendarmerie to gather additional information and identify those responsible for the theft.

Malawian Ministry of Health Officials Arrested for Diverting Donated Antimalarial Drugs

In February 2017, investigators from the Global Fund OIG and the Malawian Drug Theft Investigative Unit executed search warrants with USAID OIG support at Malawian Ministry of Health facilities. The arrests were part of OIG's efforts to combat the theft of U.S. Government-funded antimalarial commodities. The joint effort was a continuation of the "Make a Difference" malaria campaign enforcement activities that resulted in six arrests during the previous reporting period. The joint effort resulted in the arrests of two Malawian Ministry of Health officials from the Ming'ongo and Kong'ombe regions. Three other individuals were detained and are still being investigated in connection with the diversion of antimalarial drugs. The investigation is ongoing.

KEY ONGOING AUDIT WORK

Zika Virus Outbreak in the Western Hemisphere/Phase I: In February 2016, WHO classified the spread of Zika as a public health emergency of international concern. As of August 2016, the Centers for Disease Control reported more than 30 countries in Latin America and the Caribbean with Zika virus risk which it linked to microcephaly, a birth defect resulting in a smaller head size and underdeveloped brain in babies. In response, USAID reprogrammed \$211 million in contingency funds to Zika and managed an additional amount of \$145.5 million that was appropriated in fiscal year 2016. The first phase of this potentially multiphased approach is looking at what steps USAID has taken to respond to the Zika outbreak and prepare for expanded efforts in the Western Hemisphere. Phase I may lead to additional work in fiscal year 2017 or beyond.

An Ongoing Investigation Into Stolen HIV Test Kits in Lusaka, Zambia, Resulted in the Arrests of Five Individuals

A joint investigation by OIG and the Zambia National Task Force into the theft of approximately \$233,000 worth of USAID-funded HIV test kits in Lusaka, Zambia, resulted in the arrests of five individuals in November 2016—three Zambian Ministry of Health employees and two businessmen. The Ministry employees are being charged with theft by a public servant, and the businessmen are being charged with conveying stolen property. The court proceedings and investigation are ongoing.

Managing Director of Nepal's Largest Contraceptive Supplier Reassigned as a Result of an OIG Investigation

OIG conducted an investigation into allegations of corruption involving the managing director of a nonprofit operating in the health and family planning sector of Nepal. Contraceptive Retail Sales Company, Nepal's largest contraceptive supplier, which has been funded continuously by USAID since its inception, currently implements a \$10.6 million USAID program aimed, in part, at expanding healthcare access for underserved communities in Nepal. OIG's investigation uncovered that the director awarded a distributorship of medical goods to his business partner and hired family members

to work at the organization. The investigation also discovered that he manipulated an office lease solicitation so that one of his former coworkers and friends would receive the award. He was reassigned off the program.

OIG Proactively Identified Areas for Improvement in Global Health Supply Chain

OIG provided USAID/Global Health with an internal controls memorandum that shared information on the USAID Global Health Supply Chain Procurement and Supply Management Project (GHSC-PSM). The largest single contract in USAID's history, GHSC-PSM is designed to make health commodities for HIV/AIDS, malaria, family planning, and maternal and child health readily available around the globe.

OIG identified areas that were potentially vulnerable to fraud, including the use of letters of credit, which require only nominal certifications and provide relatively little accountability, as a funding mechanism; gaps in the fraud reporting requirements governing subcontractors; and overreliance on implementers and subimplementers to perform oversight.

In addition, OIG communicated a number of observations aimed at making Global Health programs more resistant to waste, and abuse, including maintaining centralized and secondary electronic record systems so that sufficient controls are in place to ensure that key records are preserved and the adoption of health industry bar code standards to enhance Global Health's ability to identify and trace program commodities.

BUILDING INSTITUTIONAL CAPACITY

To support its mission, USAID must ensure that it maintains the proper institutional capacity to implement and oversee its programs and activities. OIG provides oversight of USAID's management initiatives and operations.

KEY ONGOING AUDIT WORK

Ebola Commodities: USAID was designated the lead agency to manage and coordinate the U.S. Government-wide response to Ebola. We are determining whether USAID's Office of U.S. Foreign Disaster Assistance effectively assessed needs for Ebola treatment units, community care centers, and medical commodities to respond to the Ebola outbreak in Liberia, Guinea, and Sierra Leone. We are also determining whether USAID provided adequate oversight of the Ebola treatment units, community care centers, and medical commodities it funded.

USAID's Preparedness for Responding to International Public Health Emergencies: The urgency and scale of the U.S. Government response to the Ebola outbreak, as well as the regional context in which it occurred, increased the risk of fraud and waste and emphasized the need for oversight. OIG is looking at the Agency's response to the Ebola outbreak to help USAID better prepare for future public health emergencies, and we are assessing its processes for managing and coordinating responses to international public health emergencies.

USAID/West Bank and Gaza's Financial Reporting Should Be Clearer on Use and Results of Foreign Assistance Spending

[Report No. 8-294-17-001-P](#)

The State Department developed a framework for U.S. Government agencies to use in plans and reports on foreign assistance. The framework involves coding expenses to indicate which objective and related program area they support—for example, the Investing in People objective includes education as a program area, and its elements are basic education and higher education.

OIG conducted this audit to determine whether USAID/West Bank and Gaza, which budgeted \$1.1 billion for fiscal years 2012 to 2014, was accurately and consistently reporting financial information on its foreign assistance activities. We found that, although the mission's reporting of budget information was accurate, reporting on obligations and disbursements obscured which funds went to which activities. For projects that received two or more categories of funding, the mission made payments using whatever funds would expire soonest. Furthermore, performance information for 9 of 31 projects active during the three fiscal years either (1) was missing from the 2012, 2013, or 2014 performance plan and report for each objective that received funding or (2) included results for objectives that did not receive funding.

OIG made two recommendations to improve the mission's reporting on foreign assistance. The mission agreed with both and took final action on one.

USAID Could Better Prepare To Comply With the Digital Accountability and Transparency Act

[Report No. 0-000-17-002-C Reissued](#)

The Digital Accountability and Transparency Act (DATA Act) requires Federal agencies to disclose their direct expenditures and to disaggregate spending on Federal contracts, loans, and grants related to its programs. It also requires agencies to follow data definition standards to make financial and payment information consistent and reliable throughout the Federal Government.

Since agencies do not begin implementing the act until May 2017, OIG's contractor, GKA P.C., conducted a review of USAID's readiness as of October 31, 2016, to comply with the act. Although GKA found that USAID had taken the necessary steps to prepare to comply with the DATA Act, GKA made two recommendations: to formalize a work group governance structure and develop a project management plan to help USAID effectively work and monitor project progress. USAID agreed to implement them. However, OIG considered the recommendation not to be significant and therefore, will not be tracking them.

OIG will conduct an audit later this year of USAID's compliance with the DATA Act.

Audit of USAID's Financial Statements for Fiscal Years 2016 and 2015

[Report No. 0-000-17-001-C](#)

OIG's audit appears in the financial section of USAID's Agency Financial Report. That section contains our opinion on the financial statements, the results of our tests of internal control over financial reporting, and the results of our tests of compliance with applicable laws and regulations. We issued unmodified opinions on each of USAID's principal financial statements for fiscal years 2016 and 2015.

With respect to internal control, OIG identified one deficiency that we consider a material weakness. The material weakness pertained to USAID's process for reconciling its Fund Balance With Treasury account with the Department of the Treasury's records. In addition, we identified four deficiencies in internal control that we consider significant deficiencies, pertaining to USAID's processes for (1) reconciling intragovernmental transactions, (2) complying with Federal standards for reimbursable agreements, (3) maintaining adequate records of property, plant, and equipment, and (4) promptly investigating and resolving potential funds control violations.

In terms of compliance, OIG found no instances of substantial noncompliance with Federal financial management system requirements but found two exceptions that were considered substantial noncompliance with the Federal Financial Management Improvement Act of 1996, Public Law 104-208—specifically, noncompliance with Federal accounting standards pertaining to reimbursable agreements and with the U.S. Standard General Ledger at the transaction level.

OIG made four recommendations to improve USAID's internal control over financial reporting. The Agency made management decisions on all four and is working to remedy the deficiencies identified.

USAID Has Implemented Controls in Support of FISMA, but Improvements Are Needed

[Report No. A-000-17-001-C](#)

The Federal Information Security Modernization Act of 2014 (FISMA) requires agencies to develop, document, and implement an information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or source. FISMA also requires agencies to have an annual assessment of their information systems.

OIG contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP to conduct an audit to determine whether USAID implemented security and privacy controls for selected information systems in support of FISMA.

The audit concluded that USAID generally complied with FISMA. It implemented 126 of 144 selected security controls for 5 information systems. The Agency still needs to implement 18 controls, including those governing reporting lines and separation of duties in the Office of the Chief Information Officer.

OIG made 20 recommendations to help USAID bring its information security program into full compliance with FISMA requirements. The Agency made management decisions on all of them.

Internal Control Gaps Hinder Oversight of U.S. Personal Services Contracts in Asia

[Report No. 5-000-17-001-S](#)

To help carry out its mission, USAID awards personal services contracts to U.S. nationals. While U.S. personal services contracts enable missions to quickly staff critical posts, including hard-to-fill technical positions, USAID has made it a priority to hire and retain expertise among its Foreign Service Officer corps through its USAID Forward initiative. The three missions we visited reasonably justified hiring U.S. personal services contractors over Foreign Service Officers for key positions. USAID's Office of Human Capital and Talent Management, which oversees workforce strategic planning for USAID, approved all but one contractor position that required approval. The largest groups of contractors in our sample were health and communications specialists. Missions continue to rely heavily on contractors to staff development and outreach communications specialist positions. In addition, missions may have missed opportunities to promote knowledge transfer because most personal services contractors in leadership roles did not participate in USAID's mentoring program.

Gaps in USAID's internal control have hindered contract management and oversight, contributing to concerns about the missions' use of U.S. personal services contracts. While the Agency's Office of Acquisition and Assistance (OAA) recently issued a new policy that if effectively implemented should address some gaps, others remain:

- Classification duties were not segregated. At two missions, the hiring office classified its own contract positions.

ONGOING AUDIT WORK

Local Solutions: USAID's Local Solutions initiative aims to promote country ownership and sustainability of development outcomes by providing program funding directly to partner governments. OIG is conducting an audit to determine whether this initiative is strengthening local capacity, enhancing and promoting country ownership, and increasing sustainability. OIG is also determining if USAID is implementing risk mitigation procedures for vetting and selecting government ministries, local NGOs, and local for-profit firms to implement USAID-funded programs.

Infrastructure Oversight: USAID estimates that the value of its construction activities between July 1, 2011, and June 30, 2013, was \$5.6 billion, implemented through 758 awards and 3,304 subawards. OIG is planning an audit with proposed objectives to determine what informs USAID decisions concerning its construction portfolio; whether selected construction projects funded through grants and cooperative agreements met expectations; and, if not, what were the key contributing factors.

Digital Accountability and Transparency Act (DATA Act) Compliance: In 2014, Congress enacted the DATA Act, requiring agencies to disclose direct Federal agency expenditures and link Federal contract, loan, and grant spending information to agency programs; establish Government-wide definition standards to make data on spending consistent and reliable throughout Government; and improve data reported by Federal agencies. The Act also requires OIGs to review agencies' implementation and issue three reports in 2-year intervals. This reporting period, OIG looked at USAID and MCC readiness to comply with the Act. The reports of compliance with the Act will be initiated later in fiscal year 2017.

- Contracts improperly included “other duties as assigned” in scopes of work.¹ This made it harder for missions to ensure that contract positions did not violate limitations on what contractors are permitted to do.
- Contractor performance was not evaluated regularly. The vagueness of Agency policy on performance evaluations for contractors was a key cause for the lack of evaluations.

OIG made two recommendations to USAID to advance USAID Forward objectives. To strengthen policies on U.S. personal services contracts, we made three recommendations to OAA. The Agency made management decisions on all five recommendations and took final action on two; OIG disagrees with the decisions on two recommendations.

¹ A scope of work is the section of a personal services contract that describes the duties and responsibilities of the position.

TABLES: U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

Incidents in Which OIG Was Refused Assistance or Information USAID

October 1, 2016 March 31, 2017

Section 6(c)(2) of the Inspector General Act of 1978, as amended, requires an inspector general to report to the head of the agency whenever requested information or assistance is unreasonably refused or not provided.

During this reporting period, there were no reports of instances in which OIG was unreasonably refused assistance or information.

Interference With OIG Independence USAID

October 1, 2016 March 31, 2017

Section 5(e)(21) of the Inspector General Act of 1978, as amended, requires a detailed description of any attempt by the establishment to interfere with the independence of the Office. This includes budget constraints designed to limit the capabilities of the Office and incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action.

During this reporting period, OIG did not encounter any attempts to interfere with its independence, to include restrictions of OIG's congressional communications or budgetary constraints designed to limit OIG's capabilities. OIG did not encounter resistance or objections to oversight activities, nor did it face restricted or significantly delayed access to information.

Performance Audits
(Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of
Recommendations That Funds Be Put to Better Use
USAID
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA Conducted by Independent Public Accountants				
A-000-17-001-C	10/27/16	USAID Has Implemented Controls in Support of FISMA, But Improvements Are Needed		
Economy and Efficiency				
I-519-17-001-P	10/28/16	USAID/El Salvador Needs to Improve Its Management of the Regional Trade and Market Alliances Project to Achieve Expected Results	173	QC
8-294-17-001-P	11/18/16	USAID/West Bank and Gaza's Financial Reporting Should Be Clearer on Use and Results of Foreign Assistance Spending		
8-278-17-002-P	3/23/17	Mission's Changing Focus and Approach Make It Difficult To Measure Success of the Jordan Community Engagement Project		
9-000-17-001-P	12/27/16	Ebola Experience Highlights Opportunities To Strengthen USAID's Award Process and Reprogram Funds	11,532	BU

Financial Audits
(Including Recipient-Contracted Audits and Audits Conducted by
Independent Public Accountants or DCAA)
Associated Questioned Costs, Unsupported Costs, and Value of
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
Foreign Government				
I-522-17-011-R	12/13/16	Audit of the Assistance Agreement No. 522-0470 for the USAID/Alliance for the Dry Corridor Activity, Managed by The Millennium Challenge Account MCA-H Invest-H, for the Period From January 9, 2014, to December 31, 2015	6 6	QC UN
I-522-17-014-R	1/11/17	Audit of the Community Led Infrastructure Program of the Merida Initiative and the Central America Regional Security Initiative, Assistance Agreements 522-0441 and 522-0470, Managed by the Directorate of Major Infrastructure IDECOAS-FHIS, From January 1 to December 31, 2015		
I-527-17-030-R	3/21/17	Audit of The Regional Government of Ucayali-GOREU's Management of the Grant Agreement No. 527-0426 in Peru, January 1 to December 31, 2015	31 24	QC UN
I-527-17-031-R	3/21/17	Audit of Ministerio del Ambiente's Management of the Technical Assistance Program in Peru, Grant Agreement 527-0423, January 1 to December 31, 2015	3	QC
I-527-17-033-R	3/27/17	Audit of Comisión Nacional para el Desarrollo y Vida sin Drogas' Management of the Strategic Assistance in Peru, Grant Agreement 527-0426, January 1 to December 31, 2015		
3-000-17-017-T	1/26/17	OMB Circular A-133 Audit of State of Chuuk, Federated States of Micronesia for the Fiscal Year Ended September 30, 2015		
4-669-17-001-N	12/12/16	Agency Contracted Audit of the USAID Sponsored Government of Liberia Teachers' Salaries Payment Project Managed by the Ministry of Education of Liberia (Grant No. 669-IL-A12-10-002) for the Period from January 1, 2010, Through December 31, 2012	219	QC

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Associated Questioned Costs, Unsupported Costs, and Value of
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
4-617-17-007-N	3/7/17	Agency-Contracted Audit of Host Government-Owned Local Currency Trust Fund Managed by USAID/Uganda, October 1, 2011, to September 30, 2014		
8-263-17-007-R	12/12/16	Financial Audit of USAID Resources Managed and Expenditures Incurred by Ministry of Health and Population, USAID/Egypt Government to Government Grant Agreement Number 263-0287, Implementation Letter Number 2, Supporting Egypt's National Polio Immunization Campaign Project, for the Period From March 30, 2014, to March 30, 2015		
F-306-17-001-R	10/31/16	Audit of Various Ministry of Public Health (MoPH) Subrecipients, Under Partnership Contracts for Health Services (PCH) Program Managed by MoPH, Award No. 306-08-IL-06-00, for the Periods From November 24, 2009, to February 28, 2013, and September 23, 2010, to December 20, 2012	1,071 665	QC UN
F-306-17-009-N	10/30/16	Closeout Audit of the Fund Accountability Statement Under Partnership Contracts for Health Services (PCH) Program Managed by the Ministry of Public Health (MoPH), Award No. 306-08-IL-06-00, for the Period From December 21, 2013, Through June 30, 2015	652 566	QC UN
G-391-17-008-R	1/31/17	Financial Audit of FATA Secretariat's Management of USAID/Pakistan's Peshawar-Torkham Road Project (Sections 1 through 3) for the Year Ended June 30, 2015	40 40	QC UN
G-391-17-009-R	3/27/17	Financial Audit of the National Highway Authority of Pakistan's Management of Agreement 391-[016-DOD], Program Implementation Letter 391-016-DOD-PIL-01, Project Titled: "Kalat-Quetta-Chaman Road Project," July 1, 2014, to June 30, 2015		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
G-391-17-010-R	3/27/17	Financial Audit of Water and Power Development Authority's (WAPDA) Management of USAID/Pakistan Program Agreement 391-TDR-FARA-002-00, Project Titled: "Repair and Maintenance of the Tarbela Power Station," July 1, 2014, to June 30, 2015		
G-391-17-011-R	3/27/17	Financial Audit of the FATA Secretariat's Management of the Rehabilitation of 2010 Flood Damage to Kot Barang Road and Reconstruction of Silay Patai Bridge, Bajaur Agency, USAID/Pakistan Project Implementation Letter 391-013-PIL-005 Under Activity Agreement 391-013 for the FATA Infrastructure Program, July 1, 2014, to June 30, 2015		
Programs and Operations				
0-000-17-001-C	11/15/16	Audit of USAID's Financial Statements for Fiscal Years 2016 and 2015		
Foreign-Based Organizations				
I-527-17-001-N	12/21/16	Agency-Contracted Closeout Audit of the Conservation of the Cordillera de Colán Project Managed by Peru's Asociación Peruana Para la Conservación de la Naturaleza, Cooperative Agreement AID-527-A-13-00001, March 15, 2013, to March 14, 2016		
I-524-17-001-R	10/5/16	Audit of the Fund Accountability Statement of Cooperative Agreement No. AID-524-A-10-00005, "Education for Success Program on the South Atlantic Autonomous Region of Nicaragua," Managed by Fundación para la Autonomía y el Desarrollo de la Costa Atlántica de Nicaragua, for the Year Ended on December 31, 2015		

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Independent Public Accountants or DCAA)
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-532-17-002-N	1/26/17	Agency-Contracted Closeout Audit of the Collaborate to Prosper Program Managed by the Competitiveness Company Limited, Cooperative Agreement AID-532-A-11-00005, January 1, 2014, to July 31, 2014	1	QC
I-532-17-002-R	10/17/16	Audit of USAID Resources Managed by Digicel Foundation Limited (DFL) for the USAID Enrichment Initiative to Increase Literacy at the Primary School Level, Under Cooperative Agreement AID-532-A-13-00003 for the Period From April 1, 2014, to March 31, 2015	2 1	QC UN
I-524-17-003-R	10/19/16	Audit of the Cooperative Agreement No. AID-524-A-13-00001 for the Civil Society Grants Program, Managed by Grupo Cívico, Ética y Transparencia (EyT), for the Period From January 1, 2015, to December 31, 2015		
I-524-17-004-R	10/19/16	Audit of the Cooperative Agreement No. AID-524-A-14-00001 for the Media Strengthening Program, Managed by Fundación Violeta Barrios de Chamorro Para la Reconciliación y la Democracia, for the Period From June 9, 2014, to December 31, 2015		
I-524-17-005-R	10/26/16	Closeout Audit of the Cooperative Agreement No. AID-524-A-11-00001 for the Promotion of Economic and Social Development in Nicaragua Program, Managed by Fundación Nicaragüense Para el Desarrollo Económico y Social (FUNIDES), for the Period From January 1, 2015, to January 25, 2016		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-526-17-006-R	10/26/16	Audit of the Cooperative Agreement No. AID-526-A-13-00002 for the Inclusive Value Chains for Rural Development Program, Managed by Federación de Cooperativas de Producción LTDA (FECOPROD), for the Period From January 1, 2015, to December 31, 2015	13 11	QC UN
I-596-17-007-R	10/27/16	Audit of the Cooperative Agreement No. AID-596-A-13-00002 for the Regional Climate Change Program, Managed by Centro Agronómico Tropical de Investigación y Enseñanza (CATIE), for the Period From January 1, 2015, to December 31, 2015		
I-519-17-008-R	11/29/16	Audit of the Cooperative Agreement No. 519-A-13-00001 for the Education for Children and Youth Project, Managed by Fundación Para la Educación Integral Salvadoreña (FEDISAL), for the Period From January 1, 2015, to December 31, 2015	10 5	QC UN
I-519-17-009-R	11/29/16	Audit of the Cooperative Agreement No. 519-A-10-0002 for the Entrepreneurs Program Supérate, Managed by Fundación Sagrera Palomo, for the Period From January 1, 2015, to December 31, 2015		
I-596-17-010-R	11/29/16	Audit of the Fund Accountability Statement of the Cooperative Agreement No. AID-596-A-13-00001 for the Youth and Community Development Program in El Salvador, Guatemala and Honduras, Managed by Fundación Crisálida Internacional, for the Period From January 1, 2015, to December 31, 2015	19 19	QC UN

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Associated Questioned Costs, Unsupported Costs, and Value of
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-519-17-012-R	12/14/16	Audit of the Fund Accountability Statement of Cooperative Agreements No. AID-519-A-11-00001 Project Adopt a School and No. AID-519-A-12-00003 Project SolucionES, Managed by Fundación Empresarial Para el Desarrollo Educativo (FEPADE), for the Period From January 1, 2015, to December 31, 2015	203	QC
I-517-17-013-R	12/28/16	Audit of Entrena, S.R.L.'s Management of the At-Risk Youth Initiative-Alerta Joven Project in Dominican Republic, Cooperative Agreement No. 517-A-12-00002, January 1 to December 31, 2015		
I-598-17-015-R	1/23/17	Audit of the Program to Help Developing Nations Create Inclusive Market Economies by Legally Empowering the Poor Managed by Instituto Libertad y Democracia (ILD), Grant Agreement EEM-G-00-09-00001, January 1 to December 31, 2012		
I-598-17-016-R	1/24/17	Audit of the Program to Help Developing Nations Create Inclusive Market Economies by Legally Empowering the Poor Managed by Instituto Libertad y Democracia, Grant Agreement EEM-G-00-09-00001, January 1 to December 31, 2013		
I-514-17-017-R	1/26/17	Audit of Corporación Misión de Observación Electoral's Management of the Advocates for Peace, Democracy, and Civility Program in Colombia, Grant Agreement AID-514-G-14-00002, January 1 to December 31, 2015		
I-514-17-018-R	1/26/17	Audit of Fondo Para la Acción Ambiental y la Niñez's Management of Caqueta: Maintaining and Restoring Connections Within Andean and Amazonian Social and Natural Systems Program in Colombia, Cooperative Agreement AID-530-A-13-00005, January 1 to December 31, 2015		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-532-17-019-R	1/27/17	Closeout Audit of the National Integrity Action's Management of USAID/Combatting Corruption in Jamaica Program, Cooperative Agreement AID-532-A-12-00002, October 1, 2014, to January 31, 2016		
I-517-17-020-R	1/30/17	Audit of Universidad Iberoamericana's Management of the USAID Read Program in Dominican Republic, Cooperative Agreement AID-517-A-15-00005, June 18 to December 31, 2015	188 187	QC UN
I-532-17-021-R	1/30/17	Audit of Digicel Foundation Limited's Management of the USAID/Enrichment Initiative to Increase Literacy at the Primary School Level Project in Jamaica, Cooperative Agreement AID-532-A-13-00003, April 1, 2015, to March 31, 2016		
I-523-17-022-R	2/9/17	Audit of Centro de Investigación para el Desarrollo, A.C. (CIDAC)'s Management of the Improving the Development of Mexico: Promotion and Research of Public Policy on Competitiveness and Strengthening the Rule of Law Pursuant to the new Criminal Justice Reform, Cooperative Agreement AID-523-A-13-00002 and Communication Strategies for Effective Citizen Empowerment Project in Mexico, Cooperative Agreement AID-523-A-14-00003, January 1 to December 31, 2015		
I-514-17-023-R	2/9/17	Audit of Fundación Saldarriaga Concha's Management of the Inclusion for Community Development Program in Colombia, Cooperative Agreement AID-514-A-13-00001, January to December 31, 2015		

Financial Audits
(Including Recipient-Contracted Audits and Audits Conducted by
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-514-17-024-R	2/9/17	Audit of Asociación Pro Bienestar de la Familia Colombiana's Management of Salud Para Poblaciones Vulnerables en el Municipio de Fundación Magdalena Program in Colombia, Cooperative Agreement AID-514-A-14-00005, July 1, 2014, to December 31, 2015		
I-527-17-025-R	2/27/17	Audit of Centro de Estudios y Promoción Comunal del Oriente's Management of the Active Schools in Ucayali and San Martin: Methodology for Improving Educational Quality in Alternative Development Communities Program in Peru, Cooperative Agreement AID-527-A-12-00005, January 1 to December 31, 2015		
I-532-17-026-R	3/8/17	Audit of Jamaica National Building Society Foundations Management of the Social Enterprise Boost Initiative Project in Jamaica, Cooperative Agreement AID-532-A-12-00004, July 11, 2012, to December 31, 2015	182 182	QC UN
I-521-17-027-R	3/14/17	Audit of Brasserie Nationale D'Haiti S.A.'s Management of the Smallholders Alliance for Sorghum in Haiti Project, Cooperative Agreement AID-521-A-1-00-14-0001, June 26, 2014, to June 30, 2015	18 18	QC UN
I-514-17-028-R	3/14/17	Closeout Audit of Patrimonio Natural's Management of the Strengthen the Institutional Capacity and Governance of Colombia's Protected Areas for Long-Term Environmental Conservation, Community and Cultural Preservation and Improved Livelihoods Project, Cooperative Agreement AID-514-A-09-00004, January 1, 2015, to April 29, 2016	29	QC

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Associated Questioned Costs, Unsupported Costs, and Value of
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I-538-17-029-R	3/14/17	Audit of Organization of Eastern Caribbean States' Management of Reducing the Risks to Human and Natural Assets Resulting from Climate Change, Grant 538-LSS-GA-538-2011-001, and Reforms to the Juvenile Justice System, Grant 538-LSS-GA-538-2011-002, July 1, 2013, to June 30, 2014	36 35	QC UN
I-527-17-032-R	3/21/17	Audit of Universidad Peruana Cayetano Heredia's Management of the Amazonia Reads Project in Peru, Cooperative Agreement AID-527-A-15-00003, January 23 to December 31, 2015		
I-527-17-034-R	3/27/17	Closeout Audit of the Promoting Governance in Decentralized Governments Through the Participation of Civil Society Project, Managed by Centro de Estudio Para el Desarrollo y la Participación, Cooperative Agreement AID-527-A-10-0003, April 1, 2013, to July 31, 2016	14	QC
3-000-17-001-R	10/17/16	Audit of VSF Germany (VSFG) Under USAID Multiple Agreements for Fiscal Year Ended December 31, 2015	2	QC
3-000-17-002-R	10/17/16	Audit of French Red Cross (FRC) Under USAID Multiple Agreements for Fiscal Year Ended December 31, 2015		
3-000-17-003-R	10/24/16	Audit of DanChurchAid (DCA) Under USAID Agreement Nos. AID-OFDA-G-14-00044 and AID-OFDA-G-15-00057 for Fiscal Year Ended December 31, 2015		
3-000-17-004-R	11/21/16	Audit of Polish Humanitarian Action Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		
3-000-17-005-R	11/28/16	Closeout Audit of Norwegian People's Aid Under USAID Multiple Agreements for the Fiscal Year Ended December 31, 2014	68 63	QC UN

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3-000-17-006-R	11/30/16	Closeout Audit of Tearfund Under USAID Multiple Agreements as of Fiscal Year Ended March 31, 2016	6 6	QC UN
3-000-17-007-R	12/6/16	Audit of HelpAge International Under USAID Multiple Agreements for Fiscal Year Ended March 31, 2015		
3-000-17-008-R	12/6/16	Audit of CESVI Under Multiple USAID Agreements for Fiscal Year Ended December 31, 2015		
3-000-17-009-R	1/10/17	Audit of Action Contre La Faim Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		
3-000-17-010-R	1/11/17	Audit of Norwegian Refugee Council Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		
3-000-17-011-R	1/5/17	Audit of Small Media Consultancy Under Multiple USAID Agreements for the Fiscal Year Ended March 31, 2015		
3-000-17-012-R	1/11/17	Audit of Stichting ZOA Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2014	17 17	QC UN
3-000-17-013-R	1/23/17	Audit of The Mentor Initiative Under Multiple USAID Agreements for the Fiscal Year Ended September 30, 2013	9	QC
3-000-17-014-R	1/19/17	Audit of Première Urgence Internationale Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		
3-000-17-015-R	1/24/17	Audit of Acción Contra el Hambre Under Multiple USAID Agreements for the Fiscal Year Ended 31, 2015	20	QC
3-000-17-016-R	1/27/17	Audit of Solidarités International Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	37 37	QC UN
3-000-17-017-R	2/15/17	Audit of Agency for Technical Co-operation and Development Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015		

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3-000-17-018-R	2/16/17	Audit of Handicap International Federation Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2013		
3-000-17-019-R	2/22/17	Audit of KNCV Tuberculosis Foundation Under Multiple USAID Agreements for the Fiscal Year Ended September 30, 2015		
3-000-17-020-R	2/28/17	Audit of Deutsche Welthungerhilfe e. V. Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2014	368 335	QC UN
3-000-17-021-R	3/1/17	Audit of Stichting ZOA Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2015	11	QC
4-612-17-001-R	10/11/16	Audit of USAID Resources Managed by Baylor College of Medicine Children's Foundation Malawi Under Cooperative Agreement No. 674-A-00-10-00093-00, Tingathe Program for the Year Ended September 30, 2015	104	QC
4-615-17-002-N	12/21/16	Agency Contracted Audit of USAID Resources Managed by Centre for Health Solutions (CHS) Under Cooperative Agreement No. AID.615-A-13-00006 and Subaward No. 2013-097 for the Year Ended December 31, 2014	100	QC
4-617-17-002-R	10/21/16	Audit of USAID Resources Managed by Joint Clinical Research Center Under Cooperative Agreement No. AID-617-A-10-00006-00 for the Period July 1, 2014, Through June 30, 2015	4 4	QC UN
4-615-17-003-N	12/30/16	Agency-Contracted Closeout Audit of USAID Resources Managed by the National Museums of Kenya Under Development Assistance Grant Agreement 615-005, Implementation Letter 6, From January 10, 2005, to September 30, 2015	11	QC

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4-674-17-003-R	11/1/16	Audit of USAID Resources Managed by Right to Care NPC Under Cooperative Agreement No. AID-674-A-12-00020 for the Year Ended September 30, 2015	20 16	QC UN
4-623-17-004-N	1/18/17	Agency-Contracted Closeout Audit of USAID Resources Managed by Eastern Africa Farmers Federation Under the Feed the Future Farmers' Integration into Regional Markets through Structured Trade Program in Kenya, Uganda, and Tanzania, Grant AID-623-G-13-00002, From April 2, 2013, Through April 30, 2015	11	QC
4-674-17-004-R	11/1/16	Audit of USAID Resources Managed by HIV South Africa (HIVSA) Under Cooperative Agreement No. AID-674-A-13-00006 and Subaward No. AID-674-A-12-00015 Through ANOVA Health Institute for the Year Ended September 30, 2015		
4-623-17-005-N	2/24/17	Agency-Contracted Closeout Audit of USAID Resources Managed by Regional Centre for Quality of Health Care of Makerere University in Uganda and Ethiopia Under Strategic Objective Grant Agreement 623-SOAG6230011.02-60088, From July 1, 2013, to October 11, 2014	43	QC
4-674-17-005-R	11/1/16	Closeout Audit of USAID Resources Managed by Mindset Network NPC Under Cooperative Agreement No. AID-674-A-12-00024 for the Period July 1, 2012, Through June 30, 2015	2 1	QC UN
4-612-17-006-N	2/24/17	Agency-Contracted Closeout Audit of USAID Resources Managed by Tovwirane HIV/AIDS Organization in Malawi Under Cooperative Agreement AID-612-A-14-00001, March 14, 2014, to March 14, 2016	8	QC

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4-654-17-006-R	11/1/16	Audit of USAID Resources Managed by Alfalit Angola Under Cooperative Agreement No. 654-A-13-00002, Triumphant Women and Youth Literacy & Preschool Project for the Year Ended December 31, 2015	2 2	QC UN
4-660-17-007-R	11/1/16	Audit of USAID Resources Managed by Humana People to People Congo, Under the Community Water, Sanitation and Hygiene in Katanga Program, Democratic Republic of Congo, Cooperative Agreement No. AID-660-A-14-00003 for the Period from March 1, 2014, to March 31, 2015	3	QC
4-623-17-008-N	3/7/17	Agency-Contracted Audit of USAID Resources Managed by Egerton University in Kenya Under Cooperative Agreement AID-623-A-12-00022, for the Fiscal Year Ended June 30, 2015		
4-656-17-008-R	11/7/16	Audit of USAID Resources Managed by Centro de Aprendizagem e Capacitação da Sociedade Civil Under Cooperative Agreement No. 656-A-14-00011 for the Period October 1, 2014, Through September 30, 2015	5	QC
4-656-17-009-N	3/27/17	Agency-Contracted Audit of USAID Resources Managed by Thembaletu Development in Mozambique Under Agreement 656-A-00-11-00047-00, From May 16, 2011, Through September 30, 2013	546 77	QC UN
4-623-17-009-R	11/7/16	Audit of USAID Resources Managed by African Medical Research Foundation (AMREF) Health in Africa Kenya Under Cooperative Agreement No. AID-623-A-12-00015 and Subagreement No. 11-SBA-016 for the Year Ended September 30, 2015		

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4-613-17-010-R	11/7/16	Audit of USAID Resources Managed by Election Resources Centre Trust Under Cooperative Agreement No. AID-613-A-15-00008 for the Period July 23, 2015, Through December 31, 2015	16	QC
4-617-17-011-R	11/7/16	Closeout Audit of USAID Resources Managed by Hospice Africa Uganda Under Cooperative Agreement No. 617-A-00-05-00010-10 for the Period April 1, 2014, Through September 30, 2015	16	QC
4-656-17-012-R	11/14/16	Audit of USAID Resources Managed by Fundação para o Desenvolvimento da Comunidade (FDC) Under Cooperative Agreement No. AID-656-A-14-00003 and Closeout Audit Under a Subagreement with Johns Hopkins Bloomberg School of Health/Center of Communication Programs for the Pacto Project for the Year Ended December 31, 2015		
4-612-17-013-R	11/14/16	Closeout Audit of USAID Resources Managed by Banja La Mtsogolo Under Cooperative Agreement No. AID-612-A-12-00001 for the Period January 1, 2015, Through November 1, 2015	119 114	QC UN
4-663-17-014-R	11/14/16	Audit of USAID Resources Managed by Justice for All-Prison Fellowship Ethiopia (JFA-PFE) Under Cooperative Agreement No. AID-663-A-13-00008 for the Period August 1, 2014, Through December 31, 2015		
4-613-17-015-R	11/14/16	Audit of USAID Resources Managed by Tree of Life Trust Under Cooperative Agreement No. AID-613-A-13-00001 for the Year Ended December 31, 2015	2	QC
4-613-17-016-R	11/18/16	Audit of USAID Resources Managed by Counselling Services Unit Under Cooperative Agreement No. AID-613-A-12-00009 for the Year Ended December 31, 2015		

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4-615-17-017-R	11/18/16	Audit of USAID Resources Managed by Children of God Relief Institute (COGRI) Under Cooperative Agreement No. AID-623-A-13-00001 for the Year Ended December 31, 2015	59 59	QC UN
4-674-17-018-R	11/18/16	Audit of USAID Resources Managed by Kheth'Impilo Aids Free Living Under Cooperative Agreement No's. AID-674-A-12-00018 and AID-674-A-12-00039 and Subaward Agreement No's. AID-674-A-12-000020, Through Right to Care (Closeout) and AID-674-A-14-00009, Through Family Health International 360 for the Period October 1, 2013, Through September 1, 2015	78	QC
4-669-17-019-R	12/14/16	Closeout Audit of USAID Resources Managed by EQUIP Liberia Under the Emergency Protection in Host Communities of Nimba and Grand Gedeh Counties Program in Liberia, Cooperative Agreement No. AID-OFDA-G-12-00124, for the Period from June 1, 2012, Through May 31, 2013 (originally issued 12/12/16; reissued 12/14/16)	29 12	QC UN
4-696-17-020-R	12/21/16	Recipient Contracted Audit of USAID Resources Managed by Society for Family Health for Rwanda Social Marketing Program (RSMP) Under Agreement No. AID-696-A-13-00001 for the Year Ended December 31, 2015		
4-674-17-021-R	12/21/16	Audit of USAID Resources Managed by AgriAids Under Cooperative Agreement No. 674-A-12-00027 for the Year Ended September 30, 2015	824 823	QC UN

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4-696-17-022-R	12/21/16	Audit of USAID Resources Managed by African Evangelistic Enterprise (AEE) Under Cooperative Agreement No. AID-696-A-12-00005 and Subagreement No. IILP-AA-12-05 for the Year Ended December 31, 2015	6	QC
4-613-17-023-R	12/21/16	Closeout Audit of USAID Resources Managed by Civic Forum on Human Development in Zimbabwe Under Cooperative Agreement No. AID-613-A-13-00004 for the Period February 21, 2013, Through May 20, 2016	3	QC
4-615-17-024-R	12/21/16	Audit of USAID Resources Managed by Act Change Transform Under Contract No. AID-615-C-14-00013 for the Period October 1, 2014, Through September 30, 2015	20	QC
4-674-17-025-R	12/23/16	Audit of USAID Resources Managed by the Anova Health Institute NPC in South Africa Under Multiple USAID Agreements, October 1, 2014, to September 30, 2015		
4-696-17-026-R	12/23/16	Audit of USAID Resources Managed by Caritas Rwanda Under Multiple USAID Agreements, January 1 to December 31, 2015	115 27	QC UN
4-902-17-027-R	12/23/16	Audit of USAID Resources Managed by Specialised Rescue South Africa NPC Under Grant Agreement AID-OFDA-G-12-00135, March 11, 2015, to March 10, 2016		
4-615-17-028-R	12/23/16	Audit of USAID Resources Managed by the Ananda Marga Universal Relief Team in Kenya Under Multiple USAID Agreements, January 1 to December 31, 2015	3 1	QC UN
4-663-17-029-R	12/29/16	Audit of USAID Resources Managed by the Oromo Self-Help Organization in Ethiopia Under Grant Agreement AID-663-A-13-00016, for the Year Ended December 31, 2015		

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4-674-17-030-R	12/29/16	Audit of USAID Resources Managed by NPC Grassroot Soccer South Africa Under Multiple USAID Agreements, for the Year Ended December 31, 2015		
4-611-17-031-R	12/29/16	Audit of USAID Resources Managed by the Zambia Centre for Communications Programme Under Cooperative Agreement AID-611-A-13-00003, for the Year Ended December 31, 2015	2	QC
4-613-17-032-R	1/11/17	Audit of USAID Resources Managed by Population Services Zimbabwe Under Cooperative Agreement AID-613-A-12-00004, From October 1, 2014, Through December 31, 2015	25	QC
4-613-17-033-R	1/11/17	Audit of USAID Resources Managed by Zimbabwe Human Rights Association Under Cooperative Agreement AID-613-A-12-00006, From January 1, 2015, Through December 31, 2015	287 287	QC UN
4-656-17-034-R	1/11/17	Audit of USAID Resources Managed by N'weti Comunicação Para Saude in Mozambique Under Cooperative Agreement AID-656-A-13-00005, for the Year Ended December 31, 2015	33	QC
4-656-17-035-R	1/11/17	Audit of USAID Resources Managed by Associação Nacional Dos Enfermeiros De Moçambique Under Multiple USAID Agreements, for the Year Ended September 30, 2015		
4-621-17-036-R	1/11/17	Audit of USAID Resources Managed by National Council for People Living with HIV and AIDS in Tanzania Under Grant Agreement AID-621-G-14-00003, From December 10, 2013, Through June 30, 2015	2	QC

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4-674-17-037-R	1/11/17	Audit of USAID Resources Managed by the Association for Water and Rural Development NPC in South Africa Under Cooperative Agreement AID-674-A-13-00008, for the Year Ended December 31, 2015		
4-674-17-038-R	1/18/17	Audit of USAID Resources Managed by Tony Blair Africa Governance Initiative in Ethiopia, Guinea, Liberia, Rwanda, and Sierra Leone Under Cooperative Agreement AID-623-A-14-00001, From March 7, 2014, Through December 31, 2014		
4-663-17-039-R	1/18/17	Audit of USAID Resources Managed by Ethiopian Society of Sociologists, Social Workers and Anthropologists Under Cooperative Agreement AID-663-A-13-00014, for the Fiscal Year Ended December 31, 2015	56 45	QC UN
4-621-17-040-R	1/18/17	Audit of USAID Resources Managed by Deloitte Consulting Limited Tanzania Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015	17 10	QC UN
4-620-17-041-R	1/18/17	Audit of USAID Resources Managed by Widows and Orphans Empowerment Organization Under the Local Partner for Orphans and Vulnerable Children Initiative in Nigeria, Cooperative Agreement AID-620-A-14-00005, From July 22, 2014, Through December 31, 2015	1	QC
4-611-17-042-R	1/26/17	Audit of USAID Resources Managed by Biocarbon Partners Limited in Zambia Under Cooperative Agreement AID-611-A-14-00001, for the Fiscal Year Ended December 31, 2015	2	QC

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4-611-17-043-R	1/26/17	Audit of Society for Family Health Limited's Management of the Sexual and Reproductive Health for All Initiative in Zambia Under USAID Cooperative Agreement AID-611-A-15-00001, April 20 to December 31, 2015		
4-663-17-044-R	1/26/17	Audit of USAID Resources Managed by Aged and Children Pastoralists Association in Ethiopia Under USAID Cooperative Agreement AID-663-A-12-00015, for the Fiscal Year Ended December 31, 2015	5	QC
4-620-17-045-R	1/26/17	Closeout Audit of USAID Resources Managed by Save the Children International in Nigeria Under Cooperative Agreement 620-00-09-00008-00, January 1 to September 17, 2014	26	QC
4-674-17-046-R	2/2/17	Audit of USAID Resources Managed by Africa Health Placements NPC in South Africa Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015		
4-000-17-047-R	2/2/17	Audit of USAID Resources Managed by the Alliance for International Medical Action in Burkina Faso and Niger Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015		
4-621-17-048-R	2/2/17	Audit of USAID Resources Managed by Vodafone Foundation in Tanzania Under Cooperative Agreement AID-621-A-13-00007, September 3, 2013, Through September 30, 2014	23	QC
4-621-17-049-R	2/2/17	Audit of USAID Resources Managed by Lawyers' Environmental Action Team in Tanzania Under Grant Agreement AID-621-G-14-00001, January 1 to December 31, 2015		

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4-613-17-050-R	2/2/17	Audit of USAID Resources Managed by Organization for Public Health Interventions and Development Trust in Zimbabwe Under Cooperative Agreement AID-613-A-12-00003, From October 1, 2014 to September 30, 2015	417 417	QC UN
4-624-17-051-R	2/2/17	Audit of USAID Resources Managed by West and Central African Council for Agricultural Research and Development Under Multiple Agreements, for the Fiscal Year Ended December 31, 2014	406 165	QC UN
4-674-17-052-R	2/9/17	Audit of USAID Resources Managed by The Centre for Communication Impact NPC trading as JHHESA in South Africa Under Multiple Agreements for the Year Ended June 30, 2015		
4-613-17-053-R	2/14/17	Audit of USAID Resources Managed by the Family Aids Caring Trust in Zimbabwe Under Multiple Agreements, for the Fiscal Year Ended December 31, 2015	16	QC
4-656-17-054-R	2/14/17	Audit of Jembi Health Systems NPC in Mozambique and Rwanda Under Multiple USAID Agreements, From March 1, 2015, to February 29, 2016		
4-674-17-055-R	2/14/17	Audit of Foundation for Professional Development in South Africa Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015		
4-674-17-056-R	2/23/17	Audit of USAID Resources Managed by Witkoppen Health and Welfare Centre in South Africa Under Multiple USAID Agreements, for the Fiscal Year Ended September 30, 2015		
4-612-17-057-R	3/7/17	Audit of USAID Resources Managed by the Farmers Union of Malawi Under Multiple USAID Agreements, January 1 to December 31, 2015		

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4-617-17-058-R	3/7/17	Audit of USAID Resources Managed by the Uganda Health Marketing Group Under Multiple Agreements, for the Fiscal Year Ended September 30, 2015	4 3	QC UN
4-696-17-059-R	3/7/17	Audit of USAID Resources Managed by International Alert Under Multiple Agreements in Multiple Countries, January 1, 2015, to April 30, 2016	7 6	QC UN
4-674-17-060-R	3/7/17	Closeout Audit of USAID Resources Managed by South African Supplier Diversity Council Under Cooperative Agreement AID-674-A-12-00012, October 1, 2014, to April 3, 2016		
4-674-17-061-R	3/7/17	Audit of USAID Resources Managed by the Centre for the Study of Violence and Reconciliation NPC in Southern Africa Under Cooperative Agreement AID-674-A-14-00016, October 1, 2014, to December 31, 2015		
4-663-17-062-R	3/27/17	Audit of USAID Resources Managed by the National Network of Positive Women Ethiopians Under Cooperative Agreement AID-663-A-13-00021, for the Fiscal Year Ended December 31, 2015		
4-611-17-063-R	3/27/17	Audit of USAID Resources Managed by the Indaba Agricultural Policy Research Institute in Zambia Under Cooperative Agreement AID-611-A-15-00006, May 21, 2015, Through December 31, 2015		
4-000-17-064-R	3/27/17	Audit of USAID Resources Managed by the Alliance for a Green Revolution in Africa Under Multiple USAID Agreements, for the Fiscal Year Ended December 31, 2015	59 54	QC UN

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4-612-17-065-R	3/27/17	Audit of USAID Resources Managed by Adventist Health Services in Malawi Under Cooperative Agreement AID-612-A-14-00003, June 19, 2014, Through December 31, 2015	14	QC
4-654-17-066-R	3/27/17	Audit of USAID Resources Managed by Ajuda de Desenvolvimento de Povo para Povo in Angola Under Cooperative Agreement 654-A-12-00002, for the Fiscal Year Ended December 31, 2015		
4-656-17-067-R	3/27/17	Audit of USAID Resources Managed by the Ajuda de Desenvolvimento de Povo para Povo in Mozambique Under Cooperative Agreement AID-656-A-14-00008, for Fiscal Year Ended December 31, 2015		
4-674-17-068-R	3/27/17	Audit of USAID Resources Managed by the Regional Psychosocial Support Initiative in South Africa Under Cooperative Agreement AID-674-A-13-00004, January 1, 2015, Through March 31, 2016	14	QC
4-673-17-069-R	3/27/17	Audit of USAID Resources Managed by the Society for Family Health Trust in Namibia Under Multiple Agreements, for the Fiscal Year Ended December 31, 2015	6	QC
5-442-17-001-O	10/20/16	Report on Agreed-Upon Procedures Performed on the Financial Report Relating to Activities Implemented by the Documentation Center of Cambodia's (DC-Cam) Under All Contracts and Agreements with Donors in Support to the Extraordinary Chambers in the Courts of Cambodia (ECCC), for the Period From September 15, 2004, to December 31, 2014		

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5-442-17-001-R	10/20/16	Closeout Audit of the Project "Support to Documentation Center of Cambodia," USAID/Cambodia Cooperative Agreement No. 486-A-00-04-00012-00, Managed by Documentation Center of Cambodia (DC-Cam), for the Year Ended December 31, 2014		
5-386-17-002-R	10/21/16	Closeout Audit of the Project "Transforming Eastern India's Economies Through Innovative Rural Business Hubs," USAID/India Cooperative Agreement No. AID-386-A-13-00001, Managed by Confederation of Indian Industry (CII), for the Period From April 1, 2014, to December 31, 2014	1,092	QC
5-497-17-003-R	10/25/16	Closeout Audit of USAID/Indonesia's Resources Managed by the Yayasan WWF Indonesia (YWWF/I) for Various Periods as of February 28, 2015	2	QC
5-492-17-004-R	10/28/16	Financial Audit of the "Sustainable, Community Action and Leadership Enhancement Towards Universal Health Care Through Clinical and Organizational Capacity-Strengthening of Midwives for Maternal, Neonatal, Child Health and Nutrition Program," USAID/Philippines' Cooperative Agreement No. AID-492-A-12-00009, Managed by the Integrated Midwives Association of the Philippines, Inc., for the Year Ended December 31, 2014	14 6	QC UN
5-383-17-005-R	10/28/16	Financial Audit of "Sustainable Interventions in Livelihoods in Kilinochchi (SILK) Project," USAID/Sri Lanka Cooperative Agreement No. AID-383-A-14-00001, Managed by Sri Lanka Centre for Development and Facilitation (SLCDF), for the Period From April 1, 2014, to March 31, 2015	9 7	QC UN

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5-367-17-006-R	11/8/16	Financial Audit of USAID/Office of U.S. Foreign Disaster Assistance (OFDA) Resources Managed by the National Society for Earthquake Technology-Nepal for the Period From July 17, 2014, to July 16, 2015		
5-367-17-007-R	11/16/16	Financial Audit of "Safe Practices on Water, Sanitation and Hygiene II (Safe-WASH II) Project," USAID/Nepal Cooperative Agreement No. AID-367-A-14-00003, Managed by Social Empowerment and Building Accessibility Center-Nepal (SEBAC-Nepal), for the Period From July 1, 2014, to July 16, 2015		
5-383-17-008-R	11/17/16	Financial Audit of the Project "Building Resilience of Returnees," USAID/Sri Lanka's Cooperative Agreement No. AID-383-A-13-00001, Managed by Sevalanka Foundation for the Period From April 1, 2014, to March 31, 2015	23 23	QC UN
5-176-17-009-R	11/18/16	Financial Audit of "Good Governance Initiative Fund (GGIF) Project," USAID/Central Asia Cooperative Agreement No. AID-176-A-14-00007, Managed by Eurasia Foundation of Central Asia-Kazakhstan (EFCA-Kazakhstan), for the Period From October 1, 2014, to December 31, 2015		
5-383-17-010-R	11/29/16	Financial Audit of "Working for Wellbeing: Rebuilding and Revitalizing Communities Through Sustainable Livelihoods Project in the Northern Province," USAID/Sri Lanka's Cooperative Agreement No. AID-383-A-13-00006, Managed by the Jaffna Social Action Centre (JSAC) for the Period From April 1, 2014, to March 31, 2015	34 24	QC UN
5-176-17-011-R	12/14/16	Financial Audit of USAID Funds Managed by the Regional Environmental Centre for Central Asia (CAREC), for the Period From January 1, 2015, to December 31, 2015		

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5-486-17-012-R	12/19/16	Financial Audit of USAID/RDMA's Resources Managed by the Kenan Foundation Asia for the Period From October 1, 2011, to December 31, 2012	356 314	QC UN
5-486-17-013-R	12/20/16	Financial Audit of USAID/RDMA's Resources Managed by the Kenan Foundation Asia for the Period From January 1, 2013, to September 30, 2013	10	QC
5-386-17-014-R	1/11/17	Closeout Audit of the Health of the Urban Poor Program Under the USAID Program in India, Cooperative Agreement 386-A-00-09-00305-00, Managed by the Population Foundation of India, From April 1 to November 30, 2015		
5-492-17-015-R	1/12/17	Closeout Audit of Strengthening the Resiliency of Local Government Units and Local Communities to Adapt to the Impact of Climate Change Project in the Philippines Managed by the Philippine Partnership for the Development of Human Resources in Rural Areas Under Grant Agreement AID-492-G-12-0004, From January 1, 2015, to January 31, 2016		
5-486-17-016-R	1/19/17	Financial Audit of Asia's Regional Response to Endangered Species Trafficking Project Managed by the Freeland Foundation Under Cooperative Agreement AID-486-A-11-00006, for the Year Ended December 31, 2014	108 49	QC UN
5-116-17-017-R	1/20/17	Closeout Audit of the AUCA Moving Forward Program in Kyrgyz Republic Managed by the American University of Central Asia, Under Grant Agreement AID-176-G-10-00003, From August 1, 2015, to December 28, 2015	12	QC

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5-442-17-018-R	1/20/17	Audit of the Rehabilitation and Prosthetics Program for Persons With Disabilities in Cambodia Managed by Veterans International Cambodia Under Grant Agreement AID-442-G-15-00007, From June 12 to December 31, 2015	127 4	QC UN
5-497-17-019-R	1/20/17	Audit of the SMART Lab Program in Indonesia Managed by Yayasan Putera Sampoerna (Putera Sampoerna Foundation) Under Cooperative Agreement AID-497-A-13-00008, From January 1 to December 31, 2015		
5-492-17-020-R	1/23/17	Audit of the Water Security Under Climate Risks: A Philippine Climate Change Adaptation Strategy for the Agriculture Sector Project in the Philippines Managed by the University of the Philippines Los Banos Foundation, Inc., Cooperative Agreement AID-492-G-12-00005, From January 1 to December 31, 2014	198 131	QC UN
5-497-17-021-R	2/1/17	Financial Audit of the Community Empowerment of People Against Tuberculosis Program in Indonesia Managed by Jaringan Kesehatan/Kesejahteraan Masyarakat, Cooperative Agreement AID-497-A-13-00007, January 1 to December 31, 2015	2	QC
5-497-17-022-R	2/1/17	Audit of the Community Empowerment of People Against Tuberculosis in Indonesia Managed by Roman Catholic Diocese Timika, Cooperative Agreement AID-497-A-13-00011, January 1 to December 31, 2015		

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5-492-17-023-R	2/1/17	Financial Audit of the Communication for Health Advancement Through Networking and Governance Enhancement Project in the Philippines Managed by Campaigns & Grey Philippines, Contract AID-492-C-13-0000, January 1 to December 31, 2015		
5-497-17-024-R	2/6/17	Financial Audit of the Community Empowerment of People Against Tuberculosis Program in Indonesia Managed by Lembaga Kesehatan Nahdlatul Ulama, Cooperative Agreement AID-497-A-13-00003, January 1 to December 31, 2015		
5-388-17-025-R	2/7/17	Financial Audit of the Marketing Innovation for Health Program in Bangladesh Managed by the Social Marketing Company, Cooperative Agreement AID-388-A-12-00003, October 1, 2014, to September 30, 2015		
5-492-17-026-R	2/7/17	Financial Audit of Philippine Business for Social Progress, Inc. under Multiple USAID Agreements, September 22, 2014, Through December 31, 2015	27 25	QC UN
5-383-17-027-R	2/9/17	Financial Audit of the Strengthening of Persons with Disabilities in the Eastern and Southern Provinces of Sri Lanka Program Managed by Navajeevana Rehabilitation Tangalle, Grant Agreement AID-383-G-13-00002, January 1 to December 31, 2014		
5-388-17-028-R	2/13/17	Audit of the Agricultural Extension Support Activity Project in Bangladesh Managed by Dhaka Ahsania Mission, Cooperative Agreement AID-388-A-13-00001, October 1, 2014, to September 30, 2015	2	QC
5-486-17-029-R	2/15/17	Financial Audit of NGO Belun Under Multiple USAID Agreements in Timor-Leste, October 1, 2014, to September 30, 2015		

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5-367-17-030-R	2/22/17	Financial Audit of the Health for Life Logistics Program in Nepal Managed by Lifeline Nepal, Contract AID-367-C-13-00005, July 17, 2015, to July 15, 2016	8	QC
5-492-17-031-R	2/22/17	Financial Audit of the Health Policy Development Project 2 and Energy Policy and Development Program in the Philippines Managed by UPecon Foundation, Inc., Cooperative Agreement AID-492-A-12-00016 and Grant Agreement AID-492-G-15-00002, January 1 to December 31, 2015	1	QC
5-176-17-032-R	2/23/17	Financial Audit of the Women's Entrepreneurship for Empowerment Project in Tajikistan Managed by the National Association of Business Women of Tajikistan, Cooperative Agreement AID-176-A-14-00006, October 1, 2014, to December 31, 2015	1	QC
5-440-17-033-R	2/24/17	Financial Audit of the Center for Community Health Research and Development under Multiple USAID Agreements, January 1 to December 31, 2015	18	QC
5-440-17-034-R	2/27/17	Financial Audit of the USAID Community HIV Link - Northern Coast Project in Vietnam Managed by the Center for Community Health and Development, Cooperative Agreement AID-440-A-14-00009, January 1 to December 31, 2015		
5-497-17-035-R	2/28/17	Audit of the Indonesian International Education Foundation Under Multiple USAID Contracts, From January 1 to December 31, 2015	31 4	QC UN
5-176-17-036-R	3/3/17	Financial Audit of the HIV React Project in Central Asia Managed by Public Foundation "AIDS Foundation East West-Kazakhstan," Cooperative Agreement AID-176-A-14-00002, for the Financial Year Ended December 31, 2015		

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5-492-17-037-R	3/6/17	Closeout Audit of the Sustainable, Community Action and Leadership Enhancement Towards Universal Health Care Through Clinical and Organizational Capacity-Strengthening of Midwives for Maternal, Neonatal, Child Health and Nutrition Program in the Philippines, Managed by Integrated Midwives Association of the Philippines, Inc., Cooperative Agreement AID-492-A-12-00009, January 1, 2015, to February 27, 2016	10 9	QC UN
5-497-17-038-R	3/7/17	Financial Audit of the Farmers' Initiatives for Ecological Livelihood and Democracy Under Multiple USAID Awards, for the Fiscal Year Ended December 31, 2015	3	QC
5-176-17-039-R	3/8/17	Closeout Audit of the Development Through Regional Cooperation Program in Central Asia Managed by Association for Civil Society Development in the Republic of Kazakhstan, Grant AID-176-A-12-00019, January 1 to September 30, 2015		
5-442-17-040-R	3/9/17	Financial Audit of the Empowering Communities for Health Program in Cambodia Managed by Reproductive and Child Health Alliance, Cooperative Agreement AID-442-A-14-00008, October 1, 2014, to December 31, 2015		
5-492-17-041-R	3/9/17	Financial Audit of the Education Governance Effectiveness Program in the Philippines Managed by Synergeia Foundation, Inc., Cooperative Agreement AID-492-A-13-00008, January 1 to December 31, 2015		

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5-497-17-042-R	3/10/17	Closeout Audit of the Carbon Credits of Mangrove Ecosystem in the East Coast of North Sumatra Province in Indonesia Managed by Yayasan Gajah Sumatera Aceh, Cooperative Agreement AID-497-A-12-00015, May 31, 2012, to December 29, 2015	36	QC
5-440-17-043-R	3/14/17	Financial Audit of The Provincial Competitiveness Index Program in Vietnam Managed by the Vietnam Chamber of Commerce and Industry, Cooperative Agreement No. AID-440-A-13-00001, January 1 to December 31, 2015		
5-442-17-044-R	3/20/17	Financial Audit of the Cambodian Human Rights and Development Association Under Multiple USAID Agreements, From December 11, 2014, to December 31, 2015	148	QC
5-440-17-045-R	3/21/17	Financial Audit of Centre for Marinelife Conservation and Community Development Under Multiple USAID Agreements in Vietnam, January 1 to December 31, 2015		
5-492-17-046-R	3/21/17	Financial Audit of The Arangkada Philippines Project in the Philippines Managed by The American Chamber of Commerce of the Philippines, Inc., Cooperative Agreement AID-492-A-12-00007, October 1, 2014, to December 31, 2015	15 14	QC UN
5-486-17-047-R	3/21/17	Financial Audit of the Regional Community Forestry Training Center for Asia and the Pacific under Multiple USAID Agreements, October 1, 2014, to December 31, 2015		
5-486-17-048-R	3/23/17	Closeout Audit of the Anti-Trafficking in Persons Pan-Asian Campaign Managed by the MTV EXIT Foundation, Cooperative Agreement 486-A-00-06-00015-00, January 1 to December 31, 2014		

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5-492-17-049-R	3/23/17	Financial Audit of the Water Security Under Climate Risks: A Philippine Climate Change Adaptation Strategy for the Agriculture Sector Project in the Philippines Managed by the University of the Philippines Los Banos Foundation, Inc., Cooperative Agreement AID-492-G-12-00005, January 1 to December 31, 2015	124 124	QC UN
5-497-17-050-R	3/27/17	Closeout Audit of the SMART Lab Program in Indonesia Managed by Yayasan Putera Sampoerna (Putera Sampoerna Foundation), Cooperative Agreement AID-497-A-13-00008, January 1 to June 30, 2016		
5-492-17-051-R	3/27/17	Financial Audit of the Philippine-American Fund Project in the Philippines Managed by the Gerry Roxas Foundation, Inc., Contract AID-492-C-13-00016, January 1 to December 31, 2015	3 1	QC UN
5-486-17-052-R	3/28/17	Financial Audit of the Asian Disaster Preparedness Center Under Multiple USAID Agreements, for Periods Ended December 31, 2015, and January 31, 2016		
5-442-17-053-R	3/28/17	Financial Audit of Khmer HIV/AIDS NGO Alliance Under Multiple USAID Agreements in Cambodia, January 1 to December 31, 2015	121 11	QC UN
8-278-17-001-N	1/4/17	Audit of the Fund Accountability Statement of Local Costs Incurred by Engicon Company, Mafraq Wastewater Treatment Plant Project in Jordan, Contract AID-278-C-12-00003, From June 25, 2012, to December 31, 2014		

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8-294-17-001-O	11/20/16	Closeout Examination of Saqqa and Khoudary Co. Ltd Compliance With the Terms and Conditions of Indefinite Quantity Contract Number AID-294-I-13-00002, Local Construction Program, Task Order Number AID-294-TO-14-00002, Ras Al Tawil & Al 'Uddeisa Water Infrastructure Phase IA, and Al Safi Booster Station-Phase I Pipeline Connection, for the Period From November 4, 2014, to October 30, 2015		
8-294-17-001-R	11/1/16	Closeout Audit of the Fund Accountability Statement of USAID Resources Managed by Parents Circle Families Forum Under Cooperative Agreement Number AID-294-A-11-00018, Where Parallel Lines Meet, for the Period of October 1, 2012, to February 28, 2014	6	QC
8-294-17-003-O	12/13/16	Examination of Arab Brothers for Precast Industries and Contracting's Compliance With the Terms and Conditions of Subcontract Number 97812-WB-001, Under Prime CDM Constructors Inc. Task Order Number AID-294-TO-13-00006, Qabatiya Well Pump Station, for the Period from May 19, 2013, to December 31, 2014		
8-268-17-003-R	11/20/16	Closeout Audit of the Fund Accountability Statement of Hariri Foundation for Sustainable Human Development, Cooperative Agreement Number AID-268-A-12-00006, Building Alliance for Local Advancement, Development, and Investment (BALADI), for the Periods From October 1, 2012, to December 31, 2012, and From January 1, 2014, to February 28, 2014		

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8-294-17-004-O	1/9/17	Closeout Examination of Canaan Fair Trade Investment Company's Compliance with the Terms and Conditions of Fixed Obligation Grant Number G-RAM-030, Under Development Alternatives Inc., Contract Number AID-294-C-12-00001, the Competitiveness Project, for the Period From August 1, 2013, to July 31, 2014		
8-294-17-005-O	1/11/17	Closeout Examination of BCI Communications and Advance Technology's Compliance With the Terms and Conditions of Subcontract 97811-INT-0002, Under Prime CDM Constructors Inc., Task Order AID-294-TO-13-00007, Well Flow Monitoring in West Bank, May 1, 2014, to May 20, 2015		
8-168-17-005-R	11/23/16	Audit of the Fund Accountability Statement of Partner Mikrokreditna Fondacija Tuzla, Cooperative Agreement Number 168-A-00-08-00108-00, Rural Employment Generation Activity Program, (Closeout), and Cooperative Agreement Number AID-168-A-11-00005, Solar Energy as the Future of Sustainable Development Program, for the Year Ended December 31, 2013		
8-294-17-006-O	1/30/17	Closeout Examination of AI Awaysa Company for General Contracting Fixed Price Subcontracts EO5-WSO-SW-146, and EO4-SA-SW-142, Under Prime American Near East Refugee Aid, Emergency Water and Sanitation Program in West Bank and Gaza, Cooperative Agreement 294-A-00-08-00219-00, February 11, to August 30, 2013		

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8-294-17-006-R	12/6/16	Closeout Audit of the Cost Representation Statement of USAID Resources Managed by Leaders Organization, Subcontract Number 1197PAL12.33, Under Prime, International Youth Foundation, Cooperative Agreement Number 294-A-00-10-00209-00, Youth Entrepreneurship Development Program, for the Period From February 15, 2012, to December 31, 2013		
8-294-17-008-O	2/27/17	Closeout Compliance Examination of Milad Contracting and Investment Company Ltd., Palestinian Community Infrastructure Development Program in West Bank and Gaza, Fixed Price Subcontract CDI-WSSWB-026 Under Prime, Near East Refugee Aid, Cooperative Agreement AID-294-A-13-00005-00, March 10 to August 7, 2014		
8-294-17-008-R	1/5/17	Closeout Audit of the Cost Representation Statement of USAID Resources Managed by Community Development and Continuing Education, Subaward Number 1257PAL12.39, Under Prime, International Youth Foundation, Award Number 294-A-00-10-00209-00, Youth Entrepreneurship Development Program, for the Period From December 6, 2012, to August 31, 2013		
8-114-17-009-R	1/5/17	Audit of the Fund Accountability Statement of International Society for Fair Elections and Democracy, Supporting Local Self-Governance and Reforms in Georgia, Cooperative Agreement AID-114-A-14-00001, From March 4, to December 31, 2014		

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8-165-17-010-R	1/5/17	Audit of the Fund Accountability Statement of Macedonian Civic Education Center, Interethnic Integration in Education Project, Cooperative Agreement AID-165-A-12-00002, and Teacher Professional and Career Development Project in Macedonia, Cooperative Agreement AID-165-A-13-00001, From January 1 to December 31, 2014		
8-294-17-011-R	1/5/17	Closeout Audit of the Cost Representation Statement of Community Development and Continuing Education, Youth Entrepreneurship Development Program in West Bank, Subaward 1336PAL 13.41, Under Prime, International Youth Foundation, Award 294-A-00-10-00209-00, From September 9, 2013, to December 31, 2014		
8-182-17-012-R	1/9/17	Audit of the Fund Accountability Statement of Assist Impact Albania, Building Human and Institutional Capacity Project in Albania, Cooperative Agreement AID-182-A-12-00001, From January 1 to December 31, 2014		
8-294-17-013-R	1/11/17	Audit of the Fund Accountability Statement of St. John Eye Hospital, Cooperative Agreement AID-294-A-13-00002, Improving Eye Care Services for Palestinians Project in West Bank, April 1, 2014, to March 31, 2015		
8-117-17-014-R	1/12/17	Audit of the Fund Accountability Statement of Promo-LEX Association, Managing Crisis: Maximizing Transparent Elections Program in Moldova, Cooperative Agreement AID-117-A-14-00005, for the Year Ended December 31, 2014		

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8-294-17-015-R	1/12/17	Closeout Audit of the Fund Accountability Statement of Arava Institute for Environmental Studies, Mitigating Transboundary Wastewater Conflicts Project in West Bank, Cooperative Agreement AID-294-A-12-00005, October 1, 2013, to September 30, 2015		
8-121-17-017-R	2/13/17	Audit of the Fund Accountability Statement of Initiative Center to Support Social Action (“Ednannia”), Ukraine Civil Society Capacity Building Project, Cooperative Agreement AID-121-A-14-00003; Marketplace to Improve Technical and Organizational Capacities of Ukrainian HIV Service Providers Project, Subgrant Agreement 380A0715; Marketplace to Improve Technical Capacity of Ukrainian HIV Service Providers Project, Subgrant Agreement 380A0580; Improving Organization Capacity of Ukrainian Media NGOs through Marketplace Project, Subgrant Agreement F5051-ISAR-00MP; Organizing and Conducting Capacity Development Forum in Kyiv Project, Subgrant Agreement 380A0629; and Capacity Development Marketplace Graduation Project in Ukraine, Subgrant Agreement 380A0638, for the Year Ended December 31, 2014		
8-121-17-018-R	2/14/17	Closeout Audit of the Fund Accountability Statement of Agrarian Markets Development Institute, Financial Systems and Agrarian Policy Dialogue Project in Ukraine, Agreement AID-121-A-12-00005, Sustainable Water Supply for Agriculture Development in Crimea Project, Ukraine, Agreement AID-121-A-12-00002, January 1 to November 9, 2014	1 1	QC UN

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8-165-17-019-R	2/27/17	Audit of the Fund Accountability Statement of Center for Civil Communications, USAID Project for Microenterprise Access to Public Procurement, Cooperative Agreement AID-165-A-12-00005, USAID Civil Society Project, Cooperative Agreement 03-330/1 Under Prime, Foundation Open Society-Macedonia, Award AID-165-A-12-00004, USAID Project for Investigative Journalism and Cooperation Between Media and Civil Society, Subaward Agreement Under Prime, Balkan Investigation Reporting Network, Award AID-165-A-12-00011, USAID Project for Transparent Governance, Agreement of Cooperation 001-2009-AC Under Prime, NGO Info-Centre, Award AID-165-A-00-09-00102-00, Macedonia, January 1, 2012, Through December 31, 2014		
8-233-17-020-R	2/27/17	Audit of the Fund Accountability Statement of Costas & Rita Severis Foundation, Sharing History, Art, Research, and Education Program in Cyprus, Cooperative Agreement AID-233-A-13-00001, for the Year Ended December 31, 2013		
8-278-17-021-R	3/1/17	Audit of the Fund Accountably Statement of Costs Incurred by Al Nasher Technical Services, Outreach and Communication Program in Jordan, Contract AID-278-C-14-00005, September 1, 2014, to December 31, 2015		
8-121-17-022-R	3/1/17	Audit of the Fund Accountability Statement of USAID Resources Managed by Commercial Law Center, Commercial Law Project for Ukraine Follow-on, Cooperative Agreement AID-121-A-11-00004, for the Year Ended December 31, 2015		

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F-306-17-002-R	11/8/16	Audit of USAID Resources Managed by Turquoise Mountain Trust (TMT) Under Building Livelihood and Trade Project (BLT), Cooperative Agreement No. AID-306-A-00-09-00503, for the Period From January 1, 2015, to November 1, 2015; and Turquoise Mountain Smithsonian Exhibition (TMSE), Grant No. AID-306-G-15-00003, for the Period From March 1, 2015, to December 31, 2015	81	QC
F-306-17-005-N	10/23/16	Closeout Audit of Costs Incurred in Afghanistan by KNCV Tuberculosis Foundation Under TB Care Program I, Cooperative Agreement No. 306-OAA-A-10-00020, for the Period From September 29, 2010, Through September 28, 2015		
G-391-17-001-R	10/31/16	Audit of USAID Resources Under Agreement AID-391-A-15-00005, Project Titled: "USAID's Karachi Youth Workforce Development Project," Managed by Aman Institute for Vocational Training (AIVT) for the Period From January 1, 2015, to June 30, 2015	360	QC
G-391-17-002-R	1/4/17	Financial Audit of USAID Resources Under Cooperative Agreement No. 391-A-00-10-01162-00, Managed by Aurat Publication and Information Service Foundation, Project Titled, "Gender Equity Program," for the Year Ended June 30, 2015	6	QC
G-391-17-003-R	1/4/17	Financial Audit of USAID Resources Under Agreement AID-391-A-15-00002, Program Titled: "Center for Advanced Studies in Food Security and Agriculture," Managed by University of Agriculture, Faisalabad for the Period From December 12, 2014, to June 30, 2015	2 1	QC UN

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
G-391-17-004-R	1/5/17	Financial Audit of USAID Funds Managed by Qavi Engineers Under Task Order No. AID-391-TO-14-00007 Dated July 10, 2014 Issued Under IQC No. AID-391-12-00003 Dated September 29, 2012, For the Period Ended June 30, 2015	39	QC
G-391-17-005-R	1/6/17	Closeout Financial Audit of Contract AID-OAA-C-12-00037, Program Titled "Monitoring and Evaluation Capacity Building for Civil Society," for the Period From July 1, 2014, to September 30, 2015, and Agreement AID-391-A-12-00004, "Conflict Victims Support Program," for the Period From July 1, 2014, to February 28, 2015, Managed by Basic Education for Awareness, Reforms, and Empowerment	107 9	QC UN
G-391-17-006-R	1/9/17	Closeout Audit of USAID Resources Managed by Associates in Development (Private) Limited Under the Agreement 391-A-00-11-01203-00, Program Titled: "Assessment and Strengthening Program", for the Period From July 1, 2014, to November 30, 2015, and Contract 391-C-00-10-01138-00, Project Titled: "Monitoring and Evaluation of Infrastructure Projects in Federally Administered Tribal Areas and Khyber Pakhtunkhwa," for the Period From July 1, 2014, to April 30, 2015	6	QC
G-391-17-007-R	1/30/17	Financial Audit of Al-Kasib Group of Engineering Services Consultants Management of the Construction Monitoring and Evaluation Program in Pakistan, Contract AID-391-C-12-00003, July 1, 2014, to June 30, 2015	23 16	QC UN
G-391-17-012-R	3/27/17	Financial Audit of National Rural Support Program's (NRSP) Management of USAID/Pakistan's Resources, July 1, 2014, to June 30, 2015	13	QC

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
G-391-17-013-R	3/27/17	Financial Audit of Aga Khan Foundation's (AKF) Management of Satpara Development Project (SOP) in Pakistan, Cooperative Agreement AID-391-A-12-00002, January 1 to December 31, 2015	23	QC
Local Currency Trust Fund				
5-492-17-001-N	10/12/16	Financial Audit of USAID/Philippines' Peso Trust Fund for Operating Expenses, for the Period From January 1, 2015, to December 31, 2015		
5-383-17-002-N	3/16/17	Financial Audit of USAID/Sri Lanka's Rupee Trust Fund, April 1, 2015, to March 31, 2016		
U.S.-Based Contractors				
3-000-17-001-I	10/20/16	Environmental Incentives, LLC Revised Report on Audit of Incurred Costs for the Fiscal Year Ended December 31, 2013		
3-000-17-002-I	11/10/16	Dexis Consulting Group Report on Audit of Incurred Costs for the Fiscal Year Ended December 31, 2012		
3-000-17-003-I	11/10/16	Arcadia Biosciences, Inc. Report on Audit of Incurred Costs for the Fiscal Year Ended December 31, 2013	38	QC
3-000-17-004-I	1/6/17	Training Resources Group, Inc. Audit of the Adequacy of the Accounting System Administration		
3-000-17-005-I	1/11/17	Audit of MacFadden & Associates, Inc.'s Accounting System Administration		
3-000-17-006-I	1/27/17	Audit of Creative Associates International's Accounting System Administration		
3-000-17-007-I	2/6/17	Audit of Management Systems International's Accounting System Administration		
3-000-17-008-I	2/15/17	Audit of International Business & Technical Consultants, Inc.'s Accounting System Administration		
3-000-17-009-I	2/15/17	Audit of The Mitchell Group, Inc.'s Accounting System Administration		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-17-010-I	2/16/17	Audit of Nathan Associates, Inc.'s Accounting System Administration		
3-000-17-011-I	2/15/17	Audit of Development Alternatives Incorporated Global, LLC's Accounting System Administration		
3-000-17-012-I	2/15/17	Audit of Cardno Emerging Markets, USA, Ltd's Accounting System Administration		
3-000-17-013-I	3/8/17	Audit of Social Impact's Accounting System Administration		
3-000-17-014-I	3/6/17	Audit of Chemonics International Inc.'s Accounting System Administration		
3-000-17-015-I	3/28/17	Audit of Financial Markets International, Inc.'s Accounting System Administration		
3-000-17-016-I	3/10/17	Audit of Incurred Costs for Integra Government Services International, LLC for the Fiscal Years Ended December 31, 2011, Through December 31, 2013	2 2	QC UN
3-000-17-017-I	3/28/17	Audit of Incurred Costs for Juarez and Associates, Inc. for the Fiscal Years Ended December 31, 2013, Through December 31, 2014		
3-000-17-018-I	3/9/17	Audit of The Manoffs Group's Accounting System Administration		
3-000-17-019-I	3/31/17	Audit of Incurred Costs for International Business & Technical Consultants Inc. for the Fiscal Year Ended December 31, 2013		
3-000-17-020-I	3/28/17	Audit of Palladium International LLC's Accounting System Administration		
8-306-17-002-N	3/9/17	Financial Audit of Costs Incurred by Creative Associates International, Inc., Under the Afghanistan Workforce Development Program, Contract AID-306-C-12-00007, October 1, 2014, to September 30, 2015		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
8-294-17-002-O	12/12/16	Closeout Examination of Compliance With the Terms and Conditions of USAID Resources Managed by CDM Constructors Inc., Under Indefinite Quantity Contract Number AID-294-I-00-12-00001, Infrastructure Needs Program II, Task Order Number AID-294-TO-13-00007, Well Flow Monitoring, for the Period From June 13, 2014, to May 20, 2015		
8-294-17-004-R	11/22/16	Closeout Audit of Locally Incurred Costs by Deloitte Consulting LLP Under USAID Contract Number AID-294-C-13-00001-00, The Trade Project, for the Period From March 21, 2014, to March 31, 2015		
8-294-17-007-O	2/15/17	Agreed Upon Procedures on Costs Incurred by Trigon Associates LLC, Infrastructure Needs Program II in West Bank and Gaza, Delivery Order I, Under Prime, Black & Veatch Special Projects Corporation, Indefinite Quantity Contract 294-I-00-10-00205-00, Task Order I, October 1, 2012, to March 31, 2014	722 649	QC UN
8-165-17-016-R	2/9/17	Audit of the Cost Representation Statement of CARANA Corporation, Macedonia Small Business Expansion Project, Contract AID-165-C-12-00101, January 1 to December 31, 2015		
F-306-17-001-N	10/2/16	Financial Audit of Costs Incurred In Afghanistan by Advanced Engineering Associates International, Inc. (AEAI) Under Sheberghan Gas Generation Activity (SGGA), Task Order No. AID-306-TO-12-00002, for the Period From October 1, 2013, Through December 31, 2015	684 555	QC UN

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
F-306-17-002-N	10/2/16	Closeout Audit of Costs Incurred by Black & Veatch Special Projects Corporation for the Kandahar Helmand Power Program (KHPP), Contract No. 306-C-00-11-00506, for the Period From January 1, 2015, Through November 30, 2015		
F-306-17-003-N	10/2/16	Audit of Costs Incurred by ECC Water & Power, LLC Under Mining Investment and Development for Afghanistan Sustainability (MIDAS), Task Order No. AID-306-TO-13-00003, for the Period From March 31, 2013, to December 31, 2015	92 52	QC UN
F-306-17-004-N	10/3/16	Audit of Costs Incurred by Family Health International 360 (FHI 360) Under the Afghanistan University Support and Workforce Development Program, Cooperative Agreement Number AID-306-A-13-00009, for the Period From January 1, 2014, to September 30, 2015	935	QC
F-306-17-008-N	10/26/16	Closeout Audit of Costs Incurred in Afghanistan by John Snow Inc. (JSI) Under Procurement and Distribution of Essential Public Health Supplies, Task Order No. AID-OAA-TO-10-00066, for the Period From September 30, 2010, to September 29, 2015		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
F-306-17-010-N	11/7/16	Closeout Audit of Costs Incurred by Democracy International, Inc. (DI), Under (1) International Election Observation, Cooperative Agreement No. AID-306-A-14-00006, for the Period From February 1, 2014, To June 30, 2015; (2) Rule of Law Stabilization - Formal Justice Sector Component, Program Evaluation & Afghanistan Parliamentary Assistance Program, Evaluation Program, Task Order No. AID-306-TO-12-00005, for the Period From April 15, 2012, To August 30, 2012, and (3) Afghanistan Governance Assessment, Strategy Development, & Program Design, Task Order No. AID-306-TO-12-00009, for the Period From June 21, 2012, to September 15, 2012	82 9	QC UN
F-306-17-011-N	11/7/16	Audit of Costs Incurred In Afghanistan by Tetra Tech EM Inc., Under the Afghanistan Engineering Support Program (AESP), Contract No. EDH-I-00-08-00027, for the Period From January 1, 2014, Through November 8, 2015	125 119	QC UN
U.S.-Based Grantees				
3-000-17-001-E	1/6/17	Audit of Romanian-American Investment Foundation for the Fiscal Year Ended September 30, 2016		
3-000-17-001-T	10/3/16	Conservation International Foundation and Affiliates (CI), OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2015		
3-000-17-002-E	2/27/17	Audit of Western NIS Enterprise Fund for the Fiscal Year Ended September 30, 2016		
3-000-17-002-T	10/17/16	Save the Children Federation, Inc. OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2015		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-17-003-T	10/3/16	Adventist Development and Relief Agency International (ADRA), OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2015		
3-000-17-004-T	10/3/16	Public Health Institute (PHI), OMB Circular A-133 Audit Report for the Fiscal Year Ended December 31, 2015		
3-000-17-005-T	10/17/16	Rare, OMB Circular A-133 Audit Report for Fiscal Year Ended September 30, 2014		
3-000-17-006-T	10/27/16	International Food Policy Research Institute (IFPRI), OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2013		
3-000-17-007-T	11/7/16	Roots of Peace, OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2013		
3-000-17-008-T	11/8/16	ARC Finance, LTD., OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2014		
3-000-17-009-T	11/16/16	ARC Finance, Ltd, OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2013	116	QC
3-000-17-010-T	11/28/16	American Refugee Committee, OMB Circular A-133 Audit Report for Fiscal Year Ended March 31, 2015	16 16	QC UN
3-000-17-011-T	12/2/16	Plan International, Inc. OMB Circular A-133 Audit Report for the Fiscal Year Ended June 30, 2015	34 26	QC UN
3-000-17-012-T	12/19/16	Audit report of Winrock International Institute for Agricultural Development OMB A-133 Audit for the Year Ended December 31, 2015		
3-000-17-013-T	12/21/16	ADESO USA, OMB Circular A-133 Audit Report for Fiscal Year Ended December 31, 2014		
3-000-17-014-T	1/3/17	OMB Circular A-133 Audit of World Concern Development Organization for the Fiscal Year Ended June 30, 2013	8	QC

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
3-000-17-015-T	1/23/17	OMB Circular A-133 Audit of Center for International Private Enterprise, Inc. for Fiscal Year Ended September 30, 2015		
3-000-17-016-T	1/25/17	OMB Circular A-133 Audit of Interchurch Medical Assistance, Inc. for the Fiscal Year Ended June 30, 2015		
3-000-17-018-T	2/8/17	OMB Circular A-133 Audit of CAMFED USA Foundation for Fiscal Year Ended December 31, 2014		
3-000-17-019-T	2/27/17	Title 2 CFR Part 200 Audit of American Center for International Labor Solidarity for Fiscal Year Ended December 31, 2015		
3-000-17-021-T	3/6/17	OMB Circular A-133 Audit of The Mountain Institute for Fiscal Year Ended September 30, 2015		
3-000-17-024-T	3/2/17	Title 2 CFR Part 200 Audit of Interchurch Medical Assistance, Inc. for the Fiscal Year Ended June 30, 2016		
8-267-17-001-D	12/1/16	Independent Audit of Costs Incurred and Billed by Mercy Corps, Cooperative Agreement Number AID-267-A-12-00001, for the Period From September 26, 2012, to June 30, 2014		
8-294-17-002-R	11/8/16	Audit of the Fund Accountability Statement of USAID Resources Managed by Hand-In-Hand Center for Jewish-Arab Education in Israel Under Cooperative Agreement Number AID-294-A-12-00003, Shared Community/School Integration Program, for the Period From March 1, 2012, to September 30, 2012		
8-306-17-003-N	3/9/17	Financial Audit of Costs Incurred by Volunteers for Economic Growth Alliance, Under the Capacity Building and Change Management Program-II in Afghanistan, Associate Cooperative Agreement AID-306-A-14-00010, January 1 to December 31, 2015		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
8-306-17-004-N	3/9/17	Closeout Audit of Costs Incurred by Digital Green Foundation, Under the Digital Integration to Amplify Agricultural Extension in Afghanistan Program, Grant Agreement AID-306-G-15-00002, November 30, 2014, to February 29, 2016	7	QC
F-306-17-006-N	10/23/16	Audit of Costs Incurred in Afghanistan by Aga Khan Foundation (AKF) USA, Under Multi-Input Area Development Global Development Alliance (MIAD GDA), Collaboration Agreement No. AID-306-A-13-00002, for the Period From March 23, 2013, Through December 31, 2015	324 324	QC UN
F-306-17-007-N	10/26/16	Audit of Costs Incurred by National Democratic Institute (NDI) Under Supporting Political Entities and Civil Society (SPECS), Cooperative Agreement No. AID-306-A-13-00003, for the Period From July 7, 2013, to September 30, 2015, and International Election Observation (IEO), Cooperative Agreement No. AID-306-A-14-00005, for the Period From February 1, 2014, to February 28, 2015		

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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
F-306-17-012-N	2/7/17	Audit of Costs Incurred by The Asia Foundation (TAF), Under International Election Observation (IEO), Cooperative Agreement No. AID-306-A-14-00012, for the Period From August 4, 2014, to January 5, 2015 (Closeout); Strengthening Education in Afghanistan (SEA II), Cooperative Agreement No. AID-306-A-14-00008, for the Period From May 19, 2014, to September 30, 2015; Survey of the Afghanistan People Program (SAP), Grant No. AID-306-G-12-00003, for the Period From October 11, 2012, to September 30, 2015; and Ministry of Women Affairs Organizational Restructuring and Empowerment (MORE), Cooperative Agreement No. AID-306-A-13-00001, for the Period From July 1, 2014, to December 19, 2015	281 188	QC UN

**Nonaudits
(Quality Control Reviews) Conducted by OIG
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
I-520-17-001-Q	1/19/17	Quality Control Review of RSM Illescas e Illescas S.C. of Guatemala, Regarding the Audit of Fund Accountability Statement of USAID Rural Value Chains Project, Under Cooperative Agreement No. AID-520-A-12-00004, Managed by the Asociación Nacional del Café (ANACAFÉ) for the Year Ended December 31, 2014	26 26	QC UN
4-621-17-001-Q	11/17/16	Quality Control Review of the audit of USAID Resources Managed by Ethics Secretariat Under Grant Agreement No. 621-0014.8 and Implementation letter No.1 for the 18 month Period Ended June 30, 2014		
4-611-17-002-Q	1/11/17	Quality Control Review of the Audit of Agribusiness in Sustainable Natural African Plant Product Under cooperative agreement no. AID-611-A-12-00003 for the Period February 8, 2012, Through September 30, 2013		
4-669-17-003-Q	1/11/17	Quality Control Review of the Audit of the USAID Sponsored Government of Liberia Teachers' Salaries Payment Project Under Grant 669-IL A12-10-002 From January 1, 2010, Through September 30, 2011		
5-440-17-001-Q	2/24/17	Quality Control Review of the Financial Audit of the Center for Community Health Research and Development under Multiple USAID Agreements, January 1 to December 31, 2015		

Nonaudits
(Surveys, Risk Assessment, and Reviews) Conducted by OIG
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Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
5-000-17-001-S	3/20/17	Internal Control Gaps Hinder Oversight of U.S. Personal Services Contracts in Asia		

Nonaudits
(Surveys, Risk Assessment, and Reviews) Conducted by Independent Public Accountants
Associated Questioned Costs, Unsupported Costs, and Value of
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Report Number	Date of Report	Report Title	Amt. of Findings (\$000)	Type of Findings
0-000-17-002-C	3/28/17	USAID Could Better Prepare To Comply With the Digital Accountability and Transparency Act, (Originally issued February 27, 2017) Reissued March 28, 2017		

**Audit Reports Issued Prior to October 1, 2016
With Recommendations With No Management Decision
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Report Number	Title	Final Report Issued	Reason for Management Decision	Desired Timetable for Achieving Management Decision
8-267-16-012-D	Independent Audit of Costs Incurred and Billed by Louis Berger Group, Inc., USAID Contract Number 267-C-00-08-00500, for the Period January 23, 2008, Through January 31, 2009	9/27/16	The auditee sent partial, incomplete, and inadequate supporting documents and the contracting officer was away from Iraq, expecting to be in office mid-April to review the support.	The mission is expecting to reach a management decision in June 2017.

**Significant Recommendations Described Previously Without Final Action
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Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
6-263-13-002-P	Audit of USAID/Egypt's Transition Support Grants Program	10/22/12	6*	10/22/12	12/31/17
0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/12	1	11/16/12	6/30/17
4-962-13-004-P	Audit of USAID's Internal Controls Over Prepositioned Food Assistance for the Horn of Africa	1/7/13	3	2/19/13	5/31/17
4-654-13-006-P	Audit of USAID/Angola's HIV/AIDS Activities	3/5/13	10**	9/5/13	4/30/17
A-000-13-005-P	Audit of the Cost and Security Policies and Procedures for USAID's Mobile Devices	9/17/13	9 18 20 21	9/17/13 9/17/13 9/17/13 9/17/13	6/15/17 6/15/17 6/1/17 6/1/17
I-521-14-008-P	Audit of USAID/Haiti's Health Infrastructure Program	4/25/14	4 5 6	4/25/14 4/25/14 4/25/14	5/15/17 5/15/17 5/15/17
A-000-15-001-P	Audit of USAID's Implementation of Key Components of a Privacy Program for its Information Technology Systems	10/10/14	21 22 24 33	10/10/14 10/10/14 10/10/14 10/10/14	6/1/17 5/15/17 5/15/17 5/15/17
0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/14	2 7	11/17/14 11/17/14	6/30/17 12/31/17
A-000-15-005-P	Audit of USAID's Application Controls Over Premium Pay in Its WebTA System	2/10/15	1 4	2/10/15 2/10/15	4/30/17 4/30/17
A-000-15-006-P	Audit of USAID's Progress in Adopting Cloud Computing Technologies	3/12/15	1 2 4 14 15 17	3/12/15 3/12/15 3/12/15 3/12/15 3/12/15 3/12/15	9/1/17 7/15/17 7/15/17 9/1/17 6/1/17 6/30/17
7-669-16-002-P	Audit of Selected Ebola-Response Activities Managed by USAID's Office of U.S. Foreign Disaster Assistance in Liberia	12/4/15	4 5	12/4/15 12/4/15	6/30/17 10/31/17
A-000-16-003-P	Audit of USAID's Computer Network Change-Control Process	12/16/15	4	12/15/15	7/15/18

**Significant Recommendations Described Previously Without Final Action
USAID
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
9-000-16-001-S	Review of USAID's Cuban Civil Society Support Program	12/22/15	16	12/22/15	12/15/17
A-000-16-005-P	Audit of USAID's Control Over the Use of Premium Class Travel	2/2/16	3	2/2/16	9/1/17
			14	5/23/16	9/1/17
			18	5/23/16	9/1/17
			19	5/23/16	9/1/17
			21	2/2/16	9/1/17
			22	2/2/16	9/1/17
			23	2/2/16	10/30/17
			24	2/2/16	10/30/17
25	2/2/16	8/15/17			
8-000-16-002-P	USAID/Azerbaijan, Belarus, Ukraine, and Other Offices Would Benefit From Additional Guidance and Training on Using Cost Sharing	7/5/16	16	7/5/16	9/1/17
I-521-16-006-P	USAID/Haiti Needs to Improve Oversight of the Quality Health Services for Haiti Central and South Project to Better Ensure Sustainability	7/6/16	1	7/6/16	9/1/17
			6	7/6/16	9/1/17
			7	10/26/16	6/30/17
G-391-16-003-P	Competing Priorities Have Complicated USAID/Pakistan's Efforts To Achieve Long-Term Development Under EPPA	9/8/16	7	9/8/16	7/18/17
			8	9/8/16	4/30/17
			17	9/8/16	6/30/17
			18	9/8/16	4/30/17
4-621-16-002-P	Results Reported for USAID/Tanzania's Feed the Future Activities Are Unreliable	9/21/16	1	9/21/16	7/30/17
8-000-16-003-P	Working in Politically Sensitive Countries With Limited Resources Stymied Monitoring and Evaluation Efforts in Selected Middle East Missions	9/30/16	7	9/30/16	5/31/17
			10	9/30/16	5/31/17
			11	3/20/17	3/16/18
			16	9/30/16	5/31/17
			18	2/24/17	3/30/18
			22	9/30/16	5/31/17
			26	9/30/16	5/30/17
27	9/30/16	5/31/17			

*With Treasury for further collection

**Recipient appealed questioned costs to the procurement executive.

Reports With Questioned and Unsupported Costs¹
USAID
October 1, 2016 March 31, 2017

Reports	Number of Audit Reports	Questioned Costs (\$)	Unsupported Costs ¹ (\$)
A. For which no management decision had been made as of October 1, 2016	78	22,284,594 ^{2,3}	14,716,193 ^{2,3}
B. Add: Reports issued October 1, 2016–March 31, 2017	132	13,710,458 ⁴	7,081,024 ⁴
Subtotal	210	35,995,052	21,797,217
C. Less: Reports with a management decision made October 1, 2016–March 31, 2017	109 ⁵	23,999,085 ⁶	14,962,731 ⁶
Value of costs disallowed by Agency officials		6,975,521	4,427,975
Value of costs allowed by Agency officials		17,023,564	10,534,756
D. For which no management decision had been made as of March 31, 2017	102	11,995,967 ⁷	6,834,486 ⁷

¹Unsupported costs, a subcategory of questioned costs, are reported separately as required by the Inspector General Act.

²The ending balances on September 30, 2016, for questioned costs totaling \$22,500,785, and for unsupported costs totaling \$14,715,622 were decreased by \$216,191 for questioned costs and increased by \$571 for unsupported costs respectively, to reflect adjustments in recommendations from prior periods.

³Amounts include \$873,732 in questioned costs and \$375,604 in unsupported costs for audits performed for OIG by other federal audit agencies.

⁴Amounts did not include any questioned costs and unsupported costs for audits performed for OIG by other federal audit agencies.

⁵Unlike the monetary figures of this row, this figure is not being subtracted from the subtotal. Some audit reports counted here may be counted again in the figure below it because some reports have multiple recommendations and fall into both categories.

⁶Amounts include \$425,957 in questioned costs and \$14,950 in unsupported costs for audits performed for OIG by other federal audit agencies.

⁷Amounts reflect \$447,775 in questioned costs and \$360,654 in unsupported costs for audits performed for OIG by other Federal audit agencies.

**Reports With Recommendations That Funds Be Put to Better Use
USAID
October 1, 2016 March 31, 2017**

Reports	Number of Audit Reports	Value (\$)
A. For which no management decision had been made as of October 1, 2016	0	0
B. Add: Reports issued October 1, 2016-March 31, 2017	1	11,532,247
Subtotal	1	11,532,247
C. Less: Reports with a management decision made October 1, 2016–March 31, 2017	1	11,532,247
Value of Costs Disallowed by Agency Officials		11,532,247
Value of Costs Allowed by Agency Officials		0
D. For which no management decision had been made as of March 31, 2017	0	0

**Audit Reports Issued for Which Agency Comments Were Not Received Within 60 Days
USAID
Prior to October 1, 2016**

Report Number	Title	Final Report Issued	Days Elapsed from Request for Comment on Draft	Reason
G-391-16-003-P	Competing Priorities Have Complicated USAID/Pakistan's Efforts To Achieve Long-Term Development Under EPPA	9/8/16	65	The Agency requested an extension because the response to this complex report required coordination among several stakeholders beyond the mission, including the Office of Afghanistan and Pakistan Affairs, State Department components, and the USAID Administrator. OIG approved the extension.
4-621-16-002-P	Results Reported for USAID/Tanzania's Feed the Future Activities Are Unreliable	9/21/16	81	The mission requested additional time to draft and clear the management comments because key personnel were unavailable at post during part of the comment period and mission resources were needed to address another key mission priority. The regional inspector general's office was consulted and agreed with extending the due date for management comments.

The two audits included in this table were previously reported in the Semiannual Report to Congress for April 1, 2016-September 30, 2016. The reports are included again because the Inspector General Empowerment Act of 2016 amended reporting requirements under section 5 of the Inspector General Act of 1978, as amended. Section 5(a)(10)(B) requires a summary of each audit report, inspection report, and evaluation report issued before the commencement of the reporting period for which no establishment comment was returned within 60 days of providing the report to the establishment

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0-000-08-006-D	The Louis Berger Group, Inc. International, Follow-Up Audit of Internal Controls of the Accounting System	11/7/2007	1	Procedural	\$0	\$0
0-000-08-011-T	Shelter for Life International, Inc., A-133 Audit Report for Fiscal Year Ending December 31, 2004 and December 31, 2005	1/31/2008	1	Questioned Costs	\$50,027	\$5,577
			2	Questioned Costs	\$170,525	\$170,525
0-000-09-005-T	A-133 Audit Reports of CARE USA for Fiscal Years Ending June 30, 2004, 2006, and 2007	6/12/2009	2.1	Questioned Costs	\$522,095	\$488,132
			2.2	Questioned Costs	\$18,577,393	\$1,495,813
			2.3	Questioned Costs	\$2,427,080	\$292,357
0-000-09-009-N	Audit Report on Incurred Costs of Center for a Free Cuba for the Three Year Period Ending June 30, 2008	5/18/2009	1	Questioned Costs	\$10,090	\$1,459
0-000-09-011-N	Audit Report on Audit of Incurred Costs at Plantados until Freedom and Democracy in Cuba for the Three Year Period Ending June 30, 2008	5/18/2009	1	Questioned Costs	\$97,824	\$32,100
			2	Questioned Costs	\$45,429	\$45,429
0-000-10-012-T	CARE USA, A-133 Audit Report for Fiscal Year Ended June 30, 2008	3/17/2010	1	Questioned Costs	\$851,292	\$178,126
0-000-11-019-T	CARE USA, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2009	12/9/2010	1	Questioned Costs	\$325,275	\$302,829

¹ The amounts represent the original potential cost savings associated with the recommendations prior to management decisions.

² The amounts represent the adjusted potential cost savings for recommendations with management decisions or maintains the original potential cost savings for those still awaiting a management decision. For a detailed description on how this is calculated, refer to page 17.

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0-000-11-122-T	CARE USA, OMB Circular A-133 Audit Report for Fiscal Year Ended June 30, 2010	9/16/2011	1	Questioned Costs	\$43,682	\$43,682
0-000-13-001-C	Audit of USAID's Financial Statements for Fiscal Years 2012 and 2011	11/16/2012	1	Procedural	\$0	\$0
0-000-13-002-T	CARE USA A-133 Audit Report for Fiscal Year Ended June 30, 2011	11/6/2012	1	Questioned Costs	\$13,856	\$13,842
0-000-13-005-D	The Services Group, Inc. (TSG) Report on Supplemental Incurred Cost Audit for Fiscal Year (FY) Ended December 31, 2002	10/17/2012	1	Questioned Costs	\$168,298	\$13,608
0-000-15-001-C	Audit of USAID's Financial Statements for Fiscal Years 2014 and 2013	11/17/2014	2	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
I-511-08-002-P	Audit of USAID/Bolivia's Economic Opportunities Program	3/3/2008	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
			8	Procedural	\$0	\$0
			9	Procedural	\$0	\$0
I-521-14-008-P	Audit of USAID/Haiti's Health Infrastructure Program	4/25/2014	4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
I-521-16-006-P	USAID/Haiti Needs to Improve Oversight of the Quality Health Services for Haiti Central and South Project to Better Ensure Sustainability	7/6/2016	1	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	Procedural	\$0	\$0

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I-522-16-002-N	Audit of the Cooperative Agreement No. AID-552-13-00002 for the “Strengthening Educational and Enrichment Opportunity at At-Risk Communities in Honduras,” (CREOH) Project, Managed by the Crisalida Foundation - San Salvador (CRISALIDA/SS), for the Period from August 1, 2013, to December 31, 2014	9/22/2016	1	Questioned Costs	\$1,509	\$1,509
			3	Questioned Costs	\$1,085	\$1,085
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
I-522-16-035-R	Audit of the Fund Accountability Statement of the Project, “Strengthening Local Capacity to Build a Culture of Peace (FORPAZ),” Cooperative Agreement No. AID-522-A-13-00003, Managed by Save the Children Honduras, for the Period From September 25, 2013, to September 25, 2015	8/18/2016	1	Procedural	\$0	\$0
I-522-16-048-R	Audit of the Fund Accountability Statement of USAID Resources Managed by FOPRIDEH Under the Decentralization Enabling Environment Project (DEE), Cooperative Agreement AID-522-A-11-00001 for the Period from January 1, 2015, to December 31, 2015	9/28/2016	1	Questioned Costs	\$7,912	\$6,736
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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I-527-08-003-P	Follow-Up Audit of USAID/Peru's Alternative Development Program	3/25/2008	1	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
I-530-16-050-R	Audit of the Cooperative Agreement No. AID-530-A-13-00004 for the "Conservation and Governance in the Amazon Piedmont of Colombia Project," Managed by Patrimonio Natural - Fondo Para la Biodiversidad y Áreas Protegidas, for the Period From January 1, 2015, to December 31, 2015	9/28/2016	1	Procedural	\$0	\$0
I-532-13-029-R	Financial Audit of USAID Resources Managed by Jamaica Cocoa Farmers' Association (JCFA) for the Development Grant Program 2 (DGP2) Under Cooperative Agreement AID-532-A-11-00008 for the Period From March 14, 2011, to March 31, 2012	2/25/2013	1	Questioned Costs	\$3,646	\$3,637
			2	Questioned Costs	\$86,810	\$86,597
			5	Questioned Costs	\$90,123	\$6,631
2-000-11-003-S	Review of Selected Controls Over the Removal of Classified Electronic Material	6/8/2011	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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3-000-13-080-R	Audit of Medair, Under Multiple Agreements for Fiscal Year Ended December 31, 2010	9/11/2013	1	Questioned Costs	\$233,341	\$78,200
3-000-14-001-E	Southern Africa Enterprise Development Fund (SAEDF), OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2012	12/4/2013	1	Questioned Costs	\$1,109,459	\$1,037,402
			3	Questioned Costs	\$1,300,000	\$1,300,000
			4	Questioned Costs	\$360,000	\$360,000
3-000-15-008-R	Audit of Save the Children Fund UK (9SCUK) Under USAID Multiple Agreements for Fiscal Year (FY) Ended December 31, 2012	11/14/2014	2	Procedural	\$0	\$0
3-000-15-014-T	Africare OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2012	12/2/2014	1	Questioned Costs	\$13,496,990	\$3,052,644
3-000-15-029-D	Land O'Lakes International Development Proposed Amounts on Unsettled Flexibly Priced Contracts and Cooperative Agreements for Fiscal Year (FY) 2008	7/1/2015	1	Questioned Costs	\$124,473	\$84,026
3-000-15-033-R	Audit of Marie Stopes International (MSI) - Fund Accountability Statement Under USAID Multiple Agreements for the Year Ended December 31, 2013	5/26/2015	2	Procedural	\$0	\$0

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3-000-15-038-R	Audit of the Vétérinaires Sans Frontières-Belgium (VSF), Under USAID Multiple Agreements for Fiscal Year (FY) Ended December 31, 2011	7/27/2015	1	Questioned Costs	\$33,540	\$6,615
			2	Procedural	\$0	\$0
3-000-16-006-N	Report on Audit of Cost Incurred by DPW Training & Associates, LLC. Under Contract Numbers RLA-C-00-10-00007-00 and AID-OAA-C-10-00125 for the Period January 1, 2011, Through September 30, 2014	3/11/2016	1	Questioned Costs	\$2,808,969	\$6,947
			2	Procedural	\$0	\$0
3-000-16-011-I	LTL Strategies (LTLS) Report on Audit of Incurred Costs for the Fiscal Years {FY} Ended December 31, 2010 Through 2012	5/27/2016	1	Questioned Costs	\$8,283	\$8,283
3-000-16-013-I	International Business and Technical Consultants, Inc. (IBTCI) Audit of Incurred Costs for the Fiscal Years (FY) Ended December 31, 2010 through 2012	8/19/2016	1	Questioned Costs	\$244,227	\$4,468
3-000-16-014-I	ICF Macro (ICFM) Audit of Incurred Costs for the Fiscal Year (FY) Ended December 31, 2013	6/29/2016	1	Questioned Costs	\$508,153	\$11,672

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3-000-16-015-R	Closeout Audit of Norwegian People's Aid (NPA) Under USAID Multiple Agreements for Fiscal Year (FY) Ended December 31, 2013	12/17/2015	1	Questioned Costs	\$78,872	\$69,906
			2	Procedural	\$0	\$0
3-000-16-018-R	Closeout Audit of International HIV/AIDS Alliance (IHAA) Under USAID Multiple Agreements for the Fiscal Year (FY) Ended December 31, 2014	1/13/2016	2	Procedural	\$0	\$0
3-000-16-020-I	IBI International (IBI) Report on Audit of Incurred Costs for the Fiscal Year (FY) Ended December 31, 2012	6/14/2016	1	Questioned Costs	\$8,598	\$1,253
3-000-16-020-T	Education Development Center, Inc. (EDC) OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2015	3/21/2016	1	Procedural	\$0	\$0
3-000-16-022-I	Synergy International Systems, Inc. (SISI) Report on Audit of Incurred Costs for the Fiscal Year (FY) Ended December 31, 2011	6/8/2016	1	Questioned Costs	\$344,973	\$536
3-000-16-023-R	Closeout Audit of Oxfam GB (OGB) Under USAID Multiple Agreements for the Fiscal Year (FY) Ended March 31, 2015	2/8/2016	2	Procedural	\$0	\$0
3-000-16-024-T	Viet-Nam Assistance for the Handicapped, OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended June 30, 2015	4/11/2016	2	Procedural	\$0	\$0

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3-000-16-030-T	IntraHealth International, Inc. (III) OMB Circular A133 Audit Report for Fiscal Year (FY) Ended June 30, 2015	4/15/2016	1	Procedural	\$0	\$0
3-000-16-033-R	Closeout Audit of Small Media Foundation (SMF) Under USAID Multiple Agreements for the Fiscal Year (FY) Ended March 31, 2015	7/8/2016	1	Questioned Costs	\$5,033	\$5,033
			2	Procedural	\$0	\$0
3-000-16-033-T	Partners In Health OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended June 30, 2015	4/19/2016	1	Procedural	\$0	\$0
3-000-16-034-T	Catholic Relief Services-United States Conference of Catholic Bishops OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended September 30, 2015	4/21/2016	1	Procedural	\$0	\$0
3-000-16-036-T	CARE USA and Subsidiaries (CARE) OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended June 30, 2015	4/26/2016	1	Procedural	\$0	\$0
3-000-16-040-T	NetHope, Inc., OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2015	5/17/2016	1	Procedural	\$0	\$0
3-000-16-042-R	Audit of International NGO Safety Organisation (INSO) Under USAID Agreement Nos. AID-OFOA-G-15-00065 and AID-OFDA-G-14-00109 for Fiscal Year (FY) Ended June 30, 2015	9/14/2016	1	Procedural	\$0	\$0

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Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
3-000-16-043-R	Audit of Federation Handicap International (HI) Under Multiple U.S. Agency for International Development Agreements for the Fiscal Year (FY) Ended December 31, 2011	9/22/2016	1	Questioned Costs	\$22,292	\$11,000
3-000-16-043-T	Forest Trends Association, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2014	5/19/2016	1	Procedural	\$0	\$0
3-000-16-045-T	Global Communities and Related Entities, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2015	6/21/2016	1	Procedural	\$0	\$0
3-000-16-050-T	Population Services International, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2014	7/1/2016	1	Procedural	\$0	\$0
3-000-16-052-T	Africare, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2015	7/7/2016	1	Questioned Costs	\$1,262,423	\$1,262,423
			2	Procedural	\$0	\$0
3-000-16-053-T	Action Against Hunger - USA, OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2014	7/8/2016	1	Procedural	\$0	\$0
3-000-16-057-T	Lebanese American University (LAU), OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended September 30, 2013	8/1/2016	1	Procedural	\$0	\$0

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3-000-16-065-T	Engenderhealth, Inc., OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2013	8/16/2016	1	Procedural	\$0	\$0
			2	Questioned Costs	\$35,767	\$35,767
3-000-16-066-T	Relief International, Inc. OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2013	8/26/2016	1	Procedural	\$0	\$0
3-000-16-070-T	PeacePlayers International and Affiliates (PPI), OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended June 30, 2015	8/19/2016	1	Procedural	\$0	\$0
3-000-16-071-T	The Jane Goodall Institute for Wildlife Research, Education and Conservation (JGI) OMB Circular A-133 Audit Report for Fiscal Year (FY) Ended December 31, 2014	9/8/2016	1	Procedural	\$0	\$0
3-000-16-075-T	Eurasia Foundation (EF) OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended September 30, 2015	8/30/2016	1	Procedural	\$0	\$0
3-000-16-076-T	World Help OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended December 31, 2013	9/1/2016	1	Questioned Costs	\$68,423	\$0
			2	Procedural	\$0	\$0
3-000-16-081-T	International Foundation for Electoral Systems (IFES) OMB Circular A-33 Audit Report for the Fiscal Year (FY) Ended September 30, 2015	9/13/2016	1	Procedural	\$0	\$0

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3-000-16-082-T	Plan International USA, Inc. (PIUSA) OMB Circular A-133 Audit Report for the Fiscal Year (FY) Ended June 30, 2015	9/20/2016	1	Questioned Costs	\$15,151	\$0
			2	Procedural	\$0	\$0
3-521-13-001-N	Report on Financial Closeout Audit of USAID Resources Managed by the Rural Justice Center Field Office in Haiti Under Grant Agreement No. S21-G-00-09-00028-00 From June 9, 2009, to August 9, 2010	9/16/2013	1	Questioned Costs	\$148,754	\$148,754
			2	Questioned Costs	\$161,315	\$161,315
			3	Questioned Costs	\$40,000	\$40,000
			4	Questioned Costs	\$23,007	\$23,007
			5	Questioned Costs	\$10,978	\$10,978
			6	Questioned Costs	\$93,555	\$93,555
			7	Questioned Costs	\$16,291	\$16,291
4-000-09-002-R	Closeout Audit of the Ethiopian Orthodox Church Development and Inter-Church Aid Commission (EOC/ DICAC) under the USAID Food Security (FSP) Program PL 480 Title II Development Activity Proposal, Cooperative Agreement No. FSP-A-00-98-00032-05, for the year ended December 31, 2004	10/9/2008	1	Questioned Costs	\$59,876	\$59,876
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-000-09-003-R	Audit of the Ethiopian Orthodox Church Development and Inter-Church Aid Commission (EOC/DICAC) under the USAID Food Security Program (FSP) PL 480 Title II Development Activity Proposal, Cooperative Agreement No. FSP-A-00-98-00032-05, for the year ended December 31, 2003	10/9/2008	1	Questioned Costs	\$2,296	\$2,296
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-611-10-003-N	Agency Contracted Closeout Audit of USAID Resources Managed by the Zambia Agricultural Commodities Agency Under Cooperative Agreement No. 690-A-00-04-00342-04 for the Period January 1, 2005, to June 30, 2007	7/23/2010	1	Questioned Costs	\$173,785	\$584,895
4-611-11-004-N	Audit of the Fund Accountability Statement of USAID Resources Managed by Zambia Agribusiness Technical Assistance Centre Ltd under Cooperative Agreement No. 611-A-00-07-00002-00 for the period from September 27, 2007, to March 31, 2009	12/3/2010	1	Questioned Costs	\$56,373	\$260,496

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4-611-12-006-N	Agency Contracted Closeout Audit of USAID Resources Managed by Zambia Agribusiness Technical Assistance Centre Limited (ZATAC) Under Cooperative Agreement No. 611-A-00-07-00002-00 for the Eighteen Month Period Ended September 30, 2010	5/30/2012	1	Questioned Costs	\$52,207	\$52,207
			4	Questioned Costs	\$17,638	\$16,903
4-611-16-003-N	Agency Contracted Audit of USAID Resources Managed by Agribusiness in Sustainable Natural African Plant Product (ASNAPP) Under Cooperative Agreement No. AID-611-A-12-00003 for the Period February 8, 2012, through September 30, 2013	1/26/2016	1	Questioned Costs	\$702,685	\$61,047
4-612-16-012-N	Agency Contracted Closeout Audit of USAID Resources Managed by Nkhoma Synod Relief and Development Under Cooperative Agreement Number 674-A-00-11-00029-00, Safe Water, Sanitation, and Hygiene Project, for the Period July 1, 2012, Through February 21, 2014	5/24/2016	1	Questioned Costs	\$462,757	\$400,328
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-612-16-078-R	Audit of USAID Resources Managed by the Malawi Institute of Education Strengthening Early Grade Reading in Malawi Under Cooperative Agreement No. AID-612-A-14-00005 for the Period October 9, 2014, Through September 30, 2015	7/7/2016	1	Questioned Costs	\$5,413	\$5,413
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-613-15-011-N	Agency Contracted Closeout Audit of USAID Resources Managed by Institute for a Democratic Alternative in Zimbabwe (IDAZIM) Under Grant Agreement No. 674-G-00-09-00130-00 for the Period October 1, 2009, Through September 30, 2011	9/16/2015	1	Questioned Costs	\$1,484,065	\$1,341,524
4-613-15-018-R	Audit of USAID Resources Managed by Zimbabwe Lawyers for Human Rights Under Cooperative Agreement No. 613-A-12-00010, Legal Services, Education, and Advocacy to Ensure Protection of Human Rights Defenders Program for the 15 Months Ended December 31, 2013	10/23/2014	1	Questioned Costs	\$41,938	\$41,938
4-613-15-128-R	Audit of USAID Resources Managed by Population Services Zimbabwe Under Cooperative Agreement No. AID-613-A-12-00004 for the Year Ended September 30, 2014	9/14/2015	1	Questioned Costs	\$24,909	\$24,909

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4-613-16-066-R	Audit of USAID Resources Managed by Crisis in Zimbabwe Coalition Under Cooperative Agreement No. AID-613-A-12-00007 for the Year Ended September 30, 2014	4/5/2016	1	Questioned Costs	\$10,730	\$10,730
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-613-16-080-R	Audit of USAID Resources Managed by Heal Zimbabwe Trust Under Cooperative Agreement No. AID-613-A-14-00003 for the Period July 24, 2014 to December 31, 2015	7/8/2016	1	Questioned Costs	\$17,802	\$17,802
			2	Procedural	\$0	\$0
4-613-16-089-R	Audit of USAID Resources Managed by Hospice and Palliative Care Association of Zimbabwe (HOSPAZ) Under Cooperative Agreement No. AID-613-A-15-000001 for the Period February 18, 2015, Through September 30, 2015	7/22/2016	1	Questioned Costs	\$16,493	\$14,533
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-613-16-090-R	Audit of USAID Resources Managed by Zimbabwe Lawyers for Human Rights Under Cooperative Agreement No. 613-A-12-00010 for the Year Ended December 31, 2015	7/28/2016	2	Procedural	\$0	\$0

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4-613-16-094-R	Closeout Audit of USAID Resources Managed by Centre for the Study of Violence and Reconciliation NPC (CSVR) Under Cooperative Agreement No. 674-A-00-10-00015-00, for the Period October 1, 2011, Through September 30, 2013	8/30/2016	1	Questioned Costs	\$260,778	\$260,778
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-615-12-001-O	Agency Contracted Cost Incurred Forensic Audit of USAID Resources Managed by Engender Health-APHIA II Nyanza Under Cooperative Agreement No. 623-A-00-06-00020-00 for the Period From June 7, 2006, to December 31, 2010	5/9/2012	1	Questioned Costs	\$2,360,009	\$1,362,121
4-615-15-100-R	Audit of USAID Resources Managed by Kenya Red Cross Society for the Contingency Plan for Potential Pre and Post-Election Humanitarian Response Program Under Cooperative Agreement No. AID-OFDA-G-13-00156 and Audit of USAID Resources Managed by Kenya Red Cross Society as a Subrecipient of JHPIEGO for the Implementation of the APHIA Plus Zone 4 Service Delivery Project in Kenya Subagreement No. 11-SBA-013 for the Year Ended December 31, 2013	6/18/2015	1	Procedural	\$0	\$0

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4-615-16-030-R	Audit of USAID Resources Managed by Uraia Trust Under Cooperative Agreement No. AID-623-A-12-00020 for the Period June 12, 2012, Through December 31, 2012	1/25/2016	1	Questioned Costs	\$39,239	\$93
4-615-16-033-R	Audit of USAID Resources Managed by Uraia Trust Under Cooperative Agreement No. AID-623-A-12-00020 for the Year Ended December 31, 2014	1/26/2016	1	Questioned Costs	\$1,989	\$1,989
4-615-16-068-R	Audit of USAID Resources Managed by Moi Teaching and Referral Hospital Under Cooperative Agreement No. AID-615-A-12-00001 for the Period October 1, 2014, Through June 30, 2015	4/20/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-617-08-005-N	Agency Contracted Audit of USAID Resources Managed by the AIDS Information Centre (AIC) Under the Uphold Subgrant Number 35986-0549-2011 for the Period January 1, 2003, to June 30, 2005	3/25/2008	1	Questioned Costs	\$4,739,704	\$4,739,704
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-617-16-056-R	Audit of USAID Resources Managed by AVSI Foundation Under Cooperative Agreement No. AID-617-A-11-00001, Subagreement No. TSO1, and Subagreement No. AID-617-A-12-000005 for the Year Ended December 31, 2014	3/16/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-617-16-079-R	Audit of USAID Resources Managed by RECO Industries Ltd. Under Cooperative Agreement No. AID-617-A-12-00004, Production for Improved Nutrition Project for the Year Ended June 30, 2015	7/8/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-617-16-092-R	Audit of USAID Resources Managed by Joint Clinical Research Center Under Cooperative Agreement No. AID-617-A-10-00006-00 for the Period July 1, 2013, Through June 30, 2014	8/29/2016	1	Questioned Costs	\$13,777	\$8,292
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-617-16-093-R	Closeout Audit of USAID Resources Managed by Inter-Religious Council of Uganda (IRCU) Under Cooperative Agreement No. AID-617-A-10-00002 and Management Science for Health (MSU) Subagreement No. 617-A-00-00006-00-IRCU for the Period January 1, 2013, Through October 31, 2014	8/29/2016	1	Questioned Costs	\$1,788	\$1,788
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-621-08-007-N	Closeout Audit of USAID Resources Managed by the Health Scope Tanzania Under Strategic Objective Grant No. 621001-01, Contract No. 623-C-00-03-00043-00 for the period September 1, 2003, to March 31, 2005	4/25/2008	1	Questioned Costs	\$458,591	\$144,653
4-621-16-002-P	Results Reported for USAID/Tanzania's Feed the Future Activities Are Unreliable	9/21/2016	1	Procedural	\$0	\$0
4-621-16-016-N	Agency Contracted Audit of USAID Resources Managed by Kilimanjaro International Corporation (KIC) for Education Indefinite Quantity Contract (IQC) Under Contract No. 621-I-00-09-00001-00 (Closeout); State Attorney IQC Under Contract No. 621-C-00-09-00006-00 (Closeout); PEPFAR IQC Under Contract No. 621-I-00-08-00007-00 (Closeout); and Call Orders for Blanket Purchase Agreement IQC Under Contract No. 621-B-00-11-0004-00 for the Period January 1, 2010, Through December 31, 2012	7/29/2016	1	Questioned Costs	\$372,353	\$77,381
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-621-16-023-R	Audit of USAID Resources Managed by Deloitte Consulting Limited, Tanzania Under Cooperative Agreement No. AID-621-A-12-00004, TUNAJALI II Program, and No. 621-A-00-11-00005-00, BOCAR Program, for the Year Ended December 31, 2014	12/15/2015	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-621-16-047-R	Closeout Audit of USAID Resources Managed by Marie Stopes Tanzania Under Cooperative Agreement No. AID-621-A-13-00002 for the Period December 1, 2012, Through February 28, 2015	2/25/2016	1	Questioned Costs	\$223,238	\$223,238
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Questioned Costs	\$42,069	\$42,069
4-621-16-059-R	Audit of USAID Resources Managed by Pastoral Activities and Services for People with AIDS in Dar es Salaam Archdiocese (PASADA) Under Cooperative Agreement No. AID-621-A-11-00002 for the Year Ended December 31, 2014	4/1/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
4-621-16-063-R	Audit of USAID Resources Managed by Selian Lutheran Hospital Under Cooperative Agreement No. AID-621-A-11-00004 for the Year Ended December 31, 2014	4/4/2016	1	Procedural	\$0	\$0

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4-621-16-069-R	Audit of USAID Resources Managed by Tanzania Community Civic Initiatives (TACCI) Under Cooperative Agreement No. AID-621-A-00-12-00005-00 for the Year Ended December 31, 2014	4/20/2016	1	Procedural	\$0	\$0
4-621-16-083-R	Audit of USAID Resources Managed by the Women in Law and Development in Africa Under Cooperative Agreement No. 621-A-00-10-00004-00 for the Period January 1, 2014, Through December 31, 2014	7/11/2016	1	Questioned Costs	\$1,993	\$1,993
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-08-020-R	Recipient Contracted Audit of USAID Resources Managed by Inter-Governmental Authority on Development (IGAD)/ Conflict Early Warning and Response Mechanism (CEWARN) under Limited Scope Grant Agreement Award No. 6231006.01 - 40002 for the Year Ended December 31, 2006	3/25/2008	1	Questioned Costs	\$519,584	\$519,584
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-16-004-N	Agency Contracted Closeout Audit of USAID Resources Managed by Inuka Kenya Trust Under Cooperative Agreement No. AID-623-A-12-00012 for the Year Ended December 31, 2014	2/22/2016	1	Procedural	\$0	\$0

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4-623-16-010-N	Agency Contracted Audit of USAID Resources Managed by East African Community (EAC) Under Assistance Agreement No. 623-AA-09-002-00-EAC for the Year Ended June 30, 2014	4/5/2016	1	Questioned Costs	\$52,368	\$52,368
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-16-011-N	Agency Contracted Audit of USAID Resources Managed by the Intergovernmental Authority on Development (IGAD) Under Limited Scope Grant Agreement No. LSGA6230009.02-3-60082 Through Implementation Letters 3-12, 4-12, 6-13, 5-13, and 8-13 for the Year Ended December 31, 2014	5/24/2016	1	Questioned Costs	\$9,056	\$9,056
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-623-16-013-N	Agency Contracted Closeout Audit of Locally Incurred Costs of USAID Resources Managed by Institute for Environmental Innovation (I4EI) Under Cooperative Agreement No. AID-623-A-00-09-00026, International Small Group and Tree Planting (TIST) Program in Kenya for the Period March 5, 2009, Through March 5, 2014	5/31/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-623-16-045-R	Audit of USAID Resources Managed by Life Skills Promoters Under Cooperative Agreement No. AID-623-A-13-00004 for the Period June 26, 2013, Through March 31, 2015	2/25/2016	1	Questioned Costs	\$2,240	\$2,240
			2	Procedural	\$0	\$0
4-623-16-048-R	Audit of USAID Resources Managed by Laikipia Wildlife Forum Under Cooperative Agreement No. AID-623-A-09-00002 for the Period July 1, 2013, Through December 31, 2014	2/25/2016	1	Questioned Costs	\$2,248	\$2,248
			2	Procedural	\$0	\$0
4-623-16-081-R	Audit of USAID Resources Managed by Common Market for Eastern and Southern Africa (COMESA) Under the Integrated Partnership Assistance Agreement No. 623-AA-09-001-00-EA and Implementation Letters No. 7, 8 and 9 for the Year Ended December 31, 2013	7/11/2016	1	Questioned Costs	\$17,168	\$1,768
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-654-13-006-P	Audit of USAID/Angola's HIV/AIDS Activities	3/5/2013	10	Questioned Costs	\$358,208	\$358,208
4-654-16-041-R	Audit of USAID Resources Managed by Alfalit Angola, Under Cooperative Agreement No. 654-A-13-00002 for the Year Ended December 31, 2014	2/23/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-654-16-043-R	Audit of USAID Resources Managed by Ajuda ao Desenvolvimento de Povo para Povo (ADPP Angola) Under Cooperative Agreement No. 674-A-00-10-00126-00 for the period January 1, 2012, Through December 15, 2014 (Closeout) and Cooperative Agreement No. 654-A-12-00002 for the Period October 1, 2012, Through December 31, 2014	2/23/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
4-654-16-087-R	Audit of USAID Resources Managed by Development Workshop Angola (DWA) Under Cooperative Agreement No's. 674-A-00-10-00119-00, Integrated Program of Community Water (Closeout) and AID-654-A-14-0001, Angola Community-Managed Water and Sanitation Program and Subagreement No's. EPP-A-00-05-00007-00, Water and Development Alliance Program (Closeout) and S014-AID-654-A-11-00003, World Learning Program, for the Period January 1, 2013, Through December 31, 2014	7/12/2016	1	Questioned Costs	\$167,855	\$167,855
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Questioned Costs	\$324,073	\$324,073
			5	Procedural	\$0	\$0

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4-656-09-067-R	Recipient Contracted Audit of USAID Resources Managed by CTA-Confederação das Associações Económicas de Moçambique under Cooperative Agreement No. 656-A-00-04-00050-00 for the period October 1, 2005, to September 30, 2008	9/21/2009	1	Questioned Costs	\$378,827	\$2,776
4-656-10-006-R	Recipient Contracted Audit of USAID Resources Managed by CTA-Confederação das Associações Económicas de Moçambique under Cooperative Agreement No. 656-A-00-04-00050 for the year ended September 30, 2005	10/29/2009	1	Questioned Costs	\$127,425	\$57,983
4-663-16-014-N	Agency Contracted Agreed Upon Procedure of USAID Resources Managed by Tetra Tech EM Inc. Under Contract No. EDH-I-00-08-00027, Task Order No. AID-663-TO-11-0001 for the Period December 6, 2010, Through May 31, 2014	6/17/2016	1	Questioned Costs	\$85,357	\$85,357
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-663-16-084-R	Audit of USAID Resources Managed by Tigray Youth Association (TYA) Under Cooperative Agreement No. AID-663-A-13-00001 for the Period July 8, 2014, Through July 7, 2015	7/11/2016	1	Questioned Costs	\$2,269	\$2,269
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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4-668-14-005-N	Agency Contracted Audit of USAID Resources Managed by Deloitte Consulting LLP Under IQC Contract No. GEG-I-00-04-00004-00; Task Order No. 8 Strengthening Core Institutional Structures for an Effective, Transparent and Accountable Government of South Sudan (SEGIR MICRO II), Close out for the Period January 1, 2010, to March 31, 2012 and IQC Contract No. EEM-I-00-07-00005-00; Task Order No. AID-668-TO-12-00005 Economic Governance Project in South Sudan (GBTI II) for the Period February 15, 2012, to December 31, 2012	8/14/2014	I	Questioned Costs	\$3,174,168	\$542,108
4-668-16-072-R	Audit of USAID Resources Managed by Alliance for a Green Revolution in Africa (AGRA) Under Cooperative Agreement No. AID-668-A-11-00003 for the Period October 17, 2011, Through September 30, 2012	5/18/2016	I	Questioned Costs	\$3,859	\$3,859

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4-668-16-073-R	Audit of USAID Resources Managed by Alliance for a Green Revolution in Africa (AGRA) Under Cooperative Agreement No. AID-668-A-11-00003 for the Period October 1, 2012, Through December 31, 2013	5/18/2016	1	Questioned Costs	\$3,930	\$3,930
4-673-16-013-R	Audit of USAID Resources Managed by Nawalife Trust Under Cooperative Agreement No. 673-A-12-00001, Strengthening HIV Prevention for the General Population of Namibia for the Year Ended February 28, 2014	11/3/2015	4	Procedural	\$0	\$0
4-673-16-061-R	Audit of USAID Resources Managed by KAYEC Trust Under Cooperative Agreement No. 674-A-00-11-00034-00-00, Self-development and Skills for Vulnerable Youth, for the Year Ended December 31, 2013	4/1/2016	3	Questioned Costs	\$208,988	\$208,988
4-673-16-062-R	Audit of USAID Resources Managed by KAYEC Trust Under Cooperative Agreement No. 674-A-00-11-00034-00-00, Self-development and Skills for Vulnerable Youth, for the Year Ended December 31, 2014	4/1/2016	3	Questioned Costs	\$425,483	\$425,483

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4-674-06-002-N	Closeout Audit of USAID/ South Africa's Resources Management by the Career Research Information Centre Under Cooperative Agreement No. 674-A-00-02-00033-00 for the Period October 1, 2002, to March 31, 2004	10/12/2005	2	Questioned Costs	\$101,969	\$42,699
4-674-10-023-R	Recipient Contracted Audit of USAID Resources Managed by Olive Leaf Foundation 1989 under Cooperative Agreements Numbered GPO-A-00-05-00007-00 and GPO-A-00-05-00014-00, as well as Subagreements Numbered 0X3102 and P312IA0009 for the two-year period ended December 31, 2008	4/22/2010	1	Questioned Costs	\$105,240	\$26,696
4-674-11-016-R	Audit of USAID Resources Managed by Olive Leaf Foundation 1989 under Cooperative Agreements Nos. GPO-A-00-05-00007-00 and GPO-A-00-05-00014-00, as well as Subagreement No. P312IA0035 for the year ended December 31, 2009	2/25/2011	1	Questioned Costs	\$110,110	\$110,110

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4-674-12-033-R	Audit of USAID Resources Managed by Link Community Development Under USAID Cooperative Agreement No. 674-A-00-09-000137-00 for the Thirteen-Month Period Ended October 31, 2010	12/9/2011	1	Questioned Costs	\$403,924	\$58,496
4-674-12-071-R	Audit of USAID Resources Managed by Link Community Development Under Cooperative Agreement No. 674-A-00-09-000137-00 for the Year Ended October 31, 2011	7/10/2012	1	Questioned Costs	\$101,227	\$15,216
4-674-13-021-R	Closeout Audit of USAID Resources Managed by Olive Leaf Foundation 1989 Under Cooperative Agreements GPO-A-00-OS-00007-00 and GPOA-00-05-00014-00, as well as Subagreement No. P3121A0035, for the 15-Month Period from January 1, 2010, to March 31, 2011	12/4/2012	1	Questioned Costs	\$138,662	\$138,662
4-674-13-045-R	Closeout Audit of USAID Resources Managed by Link Community Development Under Agreement No. 674-A-00-09-000137-00 for the 11 Month Period From November 1, 2011, to September 30, 2012	6/4/2013	1	Questioned Costs	\$345,232	\$345,232
			4	Questioned Costs	\$172,089	\$14,580

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4-674-15-001-N	Agency Contracted Audit of USAID Resources Managed by siyaJabula siyaKhula Under Cooperative Agreement No. AID-674-A-12-00025 for the Year Ended December 31, 2013	10/28/2014	1	Questioned Costs	\$153,656	\$9,805
4-674-15-068-R	Audit of USAID Resources Managed by Stellenbosch University Under Agreement Nos. OFDA-G-11-00215 and AID-674-A-12-00031 and Subagreement Nos. GHN-A-00-08-00004-00 and FY13-G87-4740 for the Year Ended December 31, 2013	3/24/2015	1.2	Questioned Costs	\$148,611	\$148,611
4-674-16-018-R	Audit of USAID Resources Managed by University of South Africa (UNISA) Under Agreement No. 674-G-00-11-00066-00, Management of Democratic Elections in Africa Program, for the Year Ended December 31, 2014	11/17/2015	1	Procedural	\$0	\$0
4-674-16-026-R	Audit of USAID Resources Managed by Right to Care NPC Under Cooperative Agreement No. AID-674-A-12-00020 for the Year Ended September 30, 2014	1/5/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Questioned Costs	\$327,568	\$327,568

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4-674-16-031-R	Audit of USAID Resources Managed by Wits Health Consortium (Pty) Ltd. (WHC) Under Multiple Agreements for the Year Ended December 31, 2014	1/25/2016	1	Questioned Costs	\$111,504	\$82,874
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-674-16-049-R	Audit of USAID Resources Managed by Child Welfare Bloemfontein & Child Line Free State Under Cooperative Agreement No. AID-674-A-13-00003 for the Year Ended March 31, 2015	3/2/2016	1	Procedural	\$0	\$0
4-674-16-051-R	Audit of USAID Resources Managed by BroadReach Healthcare (Pty) Ltd. Under Cooperative Agreement Nos. 674-A-12-00016 and 674-A-12-00038 for the Year Ended December 31, 2014	3/8/2016	1	Questioned Costs	\$815,211	\$22,740
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
4-674-16-052-R	Audit of USAID Resources Managed by Children in Distress Network (CINDI) Under Cooperative Agreement No. AID-674-A-13-00011 for the Year Ended March 31, 2015	3/9/2016	1	Questioned Costs	\$3,603	\$3,603
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-674-16-060-R	Audit of USAID Resources Managed by Childline Mpumalanga Under Cooperative Agreement No. AID-674-A-13-00010 for the Year Ended March 31, 2015	4/1/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Questioned Costs	\$1,767	\$1,767

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4-674-16-071-R	Closeout Audit of USAID Resources Managed by the Church Alliance for Orphans Under Cooperative Agreement No. 674-A-00-11-00013-00 for the Year Ended February 28, 2014	5/3/2016	1	Questioned Costs	\$20,057	\$20,057
4-674-16-075-R	Audit of USAID Resources Managed by Networking HIV/AIDS Community of South Africa (NACOSA) Under Cooperative Agreement No. AID-674-A-13-00005 for the Year Ended March 31, 2015	5/31/2016	1	Questioned Costs	\$17,140	\$5,314
			2	Procedural	\$0	\$0

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4-674-16-082-R	Audit of USAID Resources Managed by Stellenbosch University Under Agreement Nos. AID-674-A-12-00031, HIV-innovations for Improved Patient Outcomes in South Africa and AID-OFDA-G-11-00215, Regional Disaster and Vulnerability Reduction Capacity Development Program and Subagreement Nos. GHN-A-00-08-00004-00, Drug Resistant Tuberculosis in Children Project (Closeout), Operational Research Assistance Project, Line Probe Assay Project and FY2013-G87-4740 Kid Care Project (Closeout), for the Year Ended December 31, 2014	7/11/2016	1	Questioned Costs	\$326,805	\$43,320
			2	Questioned Costs	\$1,244	\$1,244
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			7	Questioned Costs	\$169,117	\$39,572

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4-696-16-012-R	Audit of USAID Resources Managed by International Alert Under Cooperative Agreement No. AID-696-A-13-00003, Partnership for Peaceful Rural Transformation in Rwanda, and the Subagreement for the Tufaidike Wote Project in the Democratic Republic of Congo Under Cooperative Agreement No. AID-623-A-12-00005 (Cooperative for Assistance & Relief Everywhere (CARE) International) for the Year Ended December 31, 2014	11/3/2015	4	Procedural	\$0	\$0
4-936-11-035-R	Audit of USAID Resources Managed by The Church Alliance for Orphans under Cooperative Agreement No. NPI/HUGS-GHA-A-G-00-07-00015-00 for the year ended February 28, 2010	5/24/2011	1	Questioned Costs	\$14,866	\$11,816
4-936-12-051-R	Audit of USAID Resources Managed by Light and Courage Centre Trust Under Agreement No. GHH-A-00-07-00017 for the 27 Months Ended September 30, 2010	2/27/2012	1	Questioned Costs	\$138,877	\$18,444

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4-936-12-058-R	Audit of USAID Resources Managed by Otse Community Home Based Care Trust Under Cooperative Agreement No. GHO-A-00-09-00003-00 for the Year Ended March 31, 2011	5/9/2012	1	Questioned Costs	\$28,510	\$28,510
4-936-12-075-R	Closeout Audit of USAID Resources Managed by Youth Health Organisation under Cooperative Agreement No. NPI-GHH-A-00-07-00011-00 for the 17 Months Ended August 31, 2010	7/19/2012	1	Questioned Costs	\$67,371	\$35,994
4-936-13-005-R	Closeout Audit of USAID Resources Managed by Tshwane Leadership Foundation Under Agreement No. GHO-A-00-09-00009-00 for the Period December 1, 2008, to November 30, 2011	10/16/2012	1	Questioned Costs	\$82,775	\$9,052
4-962-13-004-P	Audit of USAID's Internal Controls Over Prepositioned Food Assistance for the Horn of Africa	1/7/2013	3	Procedural	\$0	\$0

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4-962-16-007-N	Agency Contracted Audit of Locally Incurred USAID Resources Managed by Catholic Relief Services (CRS), Wellness and Agriculture for Life Advancement (WALA) Program, Under Cooperative Agreement No. AID.FFPA-09-0001, for the Period May 8, 2009, Through December 31, 2013	3/18/2016	1	Questioned Costs	\$36,123	\$29,373
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
4-969-16-074-R	Audit of USAID Resources Managed by The Alliance for Green Revolution in Africa (AGRA) Under Cooperative Agreement No. AID-668-A-11-0003 for the Period January 1, 2014, Through June 17, 2014 (Closeout), Cooperative Agreement No. AID-OAAA-A-12-00061 for the Period September 30, 2012, Through December 31, 2014, and Cooperative Agreement No. AID-OAA-A-13-00040 for the Period July 2, 2013, Through December 31, 2014	5/18/2016	2	Questioned Costs	\$20,502	\$20,502
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0

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4-969-16-088-R	Audit of USAID Resources Managed by KPMG East Africa Limited, Global Resilience Partnership Under Cooperative Agreement No. AID-OAA-A-14-00022 for the Year Ended September 30, 2015	7/13/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
5-116-16-031-R	Financial Audit of the Program "AUCA Moving Forward," USAID/Kyrgyz Republic's Grant Agreement No. AID-176-G-10-00003, Managed by the American University of Central Asia (AUCA) for the Period From August 1, 2014, to July 31, 2015	4/27/2016	2	Questioned Costs	\$67,195	\$64,050
			3	Procedural	\$0	\$0
5-176-16-002-N	Financial Audit of the Quality Health Care Project, USAID/Central Asia Contract No. AID-176-C-10-00001-00, Managed by Abt Associates Inc., for the Period From September 7, 2010, to February 28, 2014	12/14/2015	2	Questioned Costs	\$2,798,598	\$2,798,598
			3	Procedural	\$0	\$0
5-367-16-005-N	Financial Audit of USAID Resources Managed by the Department of Health Services (DOHS), Government of Nepal, Under USAID Assistance Agreement No. 367-012, Implementation Letter No. 3.15, for the Period From July 17, 2014, to July 16, 2015	9/22/2016	1	Questioned Costs	\$52,026	\$52,026
			2	Procedural	\$0	\$0

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5-367-16-045-R	Financial Audit of the Health for Life (H4L) Logistics Program, USAID/ Nepal Contract No. AID-367-C-13-00005, Managed by Lifeline Nepal, for the Period From July 17, 2014, to July 16, 2015	8/19/2016	1	Questioned Costs	\$8,269	\$8,269
			2	Procedural	\$0	\$0
5-367-16-049-R	Financial Audit of "Ghar Ghar Maa Swasthya (GGMS) Project," USAID/ Nepal Cooperative Agreement No. AID-367-A-10-00002, Managed by Nepal CRS Company Pvt. Ltd. (CRS), for the Period from August 1, 2014, to July 31, 2015	9/30/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
5-383-08-018-N	Closeout Audit of the Emergency Assistance for Tsunami Affected Population, USAID/ Sri Lanka Cooperative Agreement Number 386-A-00-05-00043-00, Managed by GOAL Sri Lanka, for the Period from January 13, 2005, to September 30, 2005	4/25/2008	1	Questioned Costs	\$64,038	\$64,038
5-388-16-037-R	Financial Audit of the Project "Bengal Tiger Conservation Activity," USAID/Bangladesh's Cooperative Agreement No. AID-388-A-14-00001, Managed by WildTeam Limited, for the Period From January 15, 2014, to December 31, 2014	6/23/2016	1	Questioned Costs	\$220,249	\$47,176
			3	Procedural	\$0	\$0

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5-442-16-029-R	Closeout Audit of Maternal and Child Health Program, USAID Cooperative Agreement No. 442-A-00-08-00008-00, Managed by the Reproductive and Child Health Alliance (RACHA), for the Period From January 1, 2013, to September 30, 2013	4/22/2016	2	Procedural	\$0	\$0
5-492-13-028-R	Closeout Audit of the Project “Operation of the Anti-Human Trafficking Halfway Houses, and Mobilizing and Building Capacity of Multi-Stakeholders in Philippine Southern Backdoors and Other Identified Trafficking Hotspots (PORT Project),” USAID/Philippines’ Cooperative Agreement No. 492-A-00-05-00024-00, Managed by the Visayan Forum Foundation, Inc. (VFFI), for the Period From September 30, 2005, to December 31, 2011	7/18/2013	1	Questioned Costs	\$1,412,114	\$1,412,114
			2	Questioned Costs	\$709,766	\$700,126
5-492-16-032-R	Financial Audit of USAID Funds Managed by the Philippine Business for Social Progress, Inc. (PBSP), for Periods Ended April 30, 2014, and September 30, 2014	4/27/2016	4	Procedural	\$0	\$0

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5-492-16-048-R	Financial Audit of the “The Arangkada Philippines Project,” USAID/Philippines’ Cooperative Agreement No. AID-492-A-12-00007, Managed by the American Chamber of Commerce of the Philippines, Inc., for the Period From September 5, 2012, to September 30, 2014	9/29/2016	1	Questioned Costs	\$56,211	\$204
			2	Procedural	\$0	\$0
6-263-10-037-N	Closeout Financial Audit of USAID/Egypt Resources Managed and Expenditures Incurred by El Nakib Center for Training and Democracy Support, “Freedom Today Not Tomorrow,” Award Number 263-G-00-08-00020-00, for the Period From March 13, 2008, to July 31, 2008	8/29/2010	1	Questioned Costs	\$89,096	\$88,210
6-263-13-002-P	Audit of USAID/Egypt’s Transition Support Grants Program	10/22/2012	6	Questioned Costs	\$526,204	\$526,204
6-263-14-029-R	Closeout Financial Audit of One World Foundation, USAID Agreement Number AID 263-G-00-11-00008, Monitor and Broadcast Parliamentary Elections Project, for the Period From June 20, 2011, to April 19, 2012	5/19/2014	1	Questioned Costs	\$1,225,074	\$1,225,074

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6-263-14-030-R	Closeout Financial Audit of One World Foundation, USAID Agreement Number 263-G-00-10-00048-00, Parties Youth Outreach Program, for the Period From September 15, 2010, to February 29, 2012	5/19/2014	1	Questioned Costs	\$320,197	\$320,197
6-294-13-032-R	Audit of the USAID Resources Managed by Windows - Channels for Communication Under Cooperative Agreement Number 294-A-00-10-00108-00, Youth Media Program, for the Period From May 6, 2010, to September 30, 2011	5/13/2013	1	Questioned Costs	\$8,051	\$7,597
7-620-15-001-N	Closeout Audit of USAID Resources Managed by Hope Worldwide Nigeria (HWWN) Under the assistance and Care for Children Orphaned and at Risk (ACCORD) Project (Agreement Number AID-620-A-00-08-00111) for the Period March 13, 2008, to October 11, 2013	9/23/2015	1	Questioned Costs	\$5,672,236	\$5,672,236
			2	Questioned Costs	\$399,198	\$399,198
			6	Questioned Costs	\$100,942	\$100,942

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7-620-16-012-R	Closeout Audit of USAID Resources Managed by the International Centre for Energy, Environment and Development (ICEED), Under the Energy Efficient Woodstoves Project in Nigeria, Cooperative Agreement No AID-620-A-12-00001 for the Period From January 1, 2015, to April 9, 2015	5/18/2016	1	Procedural	\$0	\$0
7-624-16-001-R	Audit of Donor Resources, Internally Generated Resources and Members States Resources Granted to The Permanent Interstate Committee For Drought Control in the Sahel (CILSS), for the Period From January 1, 2013, to December 31, 2013	11/13/2015	2	Procedural	\$0	\$0
7-669-16-002-P	Audit of Selected Ebola-Response Activities Managed by USAID's Office of U.S. Foreign Disaster Assistance in Liberia	12/4/2015	4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0

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7-675-16-014-R	Recipient-Contracted Audit of USAID Resources Managed by Opportunities and Industrialization Centers (OIC) Guinea Under Cooperative Agreement Number, "AID-675-A-12-00001", for the Period From January 1, 2014, to December 31, 2014	6/22/2016	2	Procedural	\$0	\$0
7-675-16-016-R	Closeout Audit of USAID Resources Managed by Opportunities and Industrialization Centers (OIC) Guinea Under Cooperative Agreement No. AID-675-A-12-00001, for the Period From December 1, 2011, to November 30, 2015	7/21/2016	2	Procedural	\$0	\$0
			3	Questioned Costs	\$382,415	\$0
7-681-09-001-O	Agreed-upon Procedures Review of USAD Funds Managed by "Le Soutien" in Côte d'Ivoire under Cooperative Agreement No. GHH-A-00-07-00022-00 for the Period December 1, 2006 through June 30, 2008	7/31/2009	1	Questioned Costs	\$284,540	\$284,540
8-000-16-002-P	USAID/Azerbaijan, Belarus, Ukraine, and Other Offices Would Benefit From Additional Guidance and Training on Using Cost Sharing	7/5/2016	16	Procedural	\$0	\$0

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8-000-16-003-P	Working in Politically Sensitive Countries With Limited Resources Stymied Monitoring and Evaluation Efforts in Selected Middle East Missions	9/30/2016	7	Procedural	\$0	\$0
			10	Procedural	\$0	\$0
			11	Procedural	\$0	\$0
			16	Procedural	\$0	\$0
			18	Procedural	\$0	\$0
			22	Procedural	\$0	\$0
			26	Procedural	\$0	\$0
			27	Procedural	\$0	\$0
8-267-15-013-O	Financial Incurred Cost Analysis of Subcontracts Awarded to Kaseman Sallyport International LLC (Sallyport Global Holdings, Inc.) by Prime Contractors Working With USAID/Iraq From January 1, 2007, to October 31, 2013	4/27/2015	1	Questioned Costs	\$2,391,020	\$2,054,066
8-267-16-012-D	Independent Audit of Costs Incurred and Billed by Louis Berger Group, Inc., USAID Contract Number 267-C-00-08-00500, for the Period January 23, 2008, Through January 31, 2009	9/27/2016	1	Questioned Costs	\$447,775	\$447,775
8-294-16-023-R	Closeout Audit of USAID Resources Managed by Windows - Channels for Communication, Cooperative Agreement Number 294-A-00-10-00108-00, Youth Media Program, for the Period From October 1, 2011, to May 6, 2013	3/22/2016	1	Questioned Costs	\$11,464	\$11,464

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8-294-16-035-R	Audit of the Cost Representation Statement of USAID Resources Managed by Trigon Associates, LLC Under Delivery Order Number 1, Under Prime, Black and Veatch Special Projects Corporation, Indefinite Quantity Contract Number 294-I-00-10-00205-00 and Task Order Number 1, Infrastructure Needs Program Phase II, for the Period From October 25, 2010, to October 24, 2011	8/1/2016	1	Questioned Costs	\$1,611,485	\$116,432
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
8-294-16-040-R	Audit of the Cost Representation Statement of Black & Veatch Special Projects Corporation, Indefinite Quantity Contract Number 294-I-00-10-00205-00, Task Order Number 1, Infrastructure Needs Program (INP II), for the Period From October 1, 2012, to September 30, 2013	8/4/2016	1	Questioned Costs	\$205,410	\$203,566
			2	Questioned Costs	\$804,201	\$10,334
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
9-000-08-006-P	Audit of USAID/ Morocco's Democracy and Governance Activities	3/28/2008	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
9-000-16-001-S	Review of USAID's Cuban Civil Society Support Program	12/22/2015	16	Procedural	\$0	\$0

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A-000-13-005-P	Audit of the Cost and Security Policies and Procedures for USAID's Mobile Devices	9/17/2013	9	Procedural	\$0	\$0
			18	Procedural	\$0	\$0
			20	Procedural	\$0	\$0
			21	Procedural	\$0	\$0
A-000-15-001-P	Audit of USAID's Implementation of Key Components of a Privacy Program for Its Information Technology Systems	10/10/2014	21	Procedural	\$0	\$0
			22	Procedural	\$0	\$0
			24	Procedural	\$0	\$0
			33	Procedural	\$0	\$0
A-000-15-005-P	Audit of USAID's Application Controls Over Premium Pay in Its WebTA System	2/10/2015	1	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
A-000-15-006-P	Audit of USAID's Progress in Adopting Cloud Computing Technologies	3/12/2015	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			14	Procedural	\$0	\$0
			15	Procedural	\$0	\$0
			17	Procedural	\$0	\$0
A-000-16-003-P	Audit of USAID's Computer Network Change-Control Process	12/16/2015	4	Procedural	\$0	\$0
A-000-16-005-P	Audit of USAID's Control Over the Use of Premium Class Travel	2/2/2016	3	Procedural	\$0	\$0
			14	Procedural	\$0	\$0
			18	Procedural	\$0	\$0
			19	Procedural	\$0	\$0
			21	Procedural	\$0	\$0
			22	Procedural	\$0	\$0
			23	Procedural	\$0	\$0
			24	Procedural	\$0	\$0
			25	Procedural	\$0	\$0

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E-267-08-008-D	Audit of Costs Incurred and Billed by International Business and Technical Consultants, Inc. (IBTCI) under Contract No. 267-C-00-05-00508-00 from January 1, 2006, through December 31, 2006	3/10/2008	1	Questioned Costs	\$1,110	\$1,110
			2	Questioned Costs	\$78	\$78
E-267-09-002-D	Audit of Costs Incurred and Billed by the Sandi Group under its Subcontract with the Louis Berger Group, Inc. under USAID Contract No. 267-C-00-04-00435-00 for the Period August 1, 2005, through September 30, 2006	11/14/2008	1	Questioned Costs	\$8,203	\$8,203
E-267-09-003-D	Audit of Costs Incurred and Billed by International Relief & Development, Inc. under Cooperative Agreement No. AFP-A-00-03-00002-00 from November 1, 2005, through March 31, 2007	11/14/2008	1	Questioned Costs	\$106,377	\$106,377
F-306-11-001-D	Audit Report No. F-306-11-001-D of Technologist Inc. Costs Incurred/ Billed under USAID Task Order No. 306-O-00-04-00539-00, for Afghanistan Industrial Estate Development Program for the Period from May 24, 2004, through December 31, 2007	8/23/2011	1	Questioned Costs	\$6,563,050	\$493,444

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F-306-13-005-N	Financial Audit of Costs Incurred in Afghanistan by the Citizen Network for Foreign Affairs Under the Afghanistan Farm Services Alliance Program, Cooperative Agreement No. 306-A-00-08-00517-00 for the Period January 1, 2010, to September 30, 2011	3/17/2013	I	Questioned Costs	\$661,521	\$661,521
F-306-15-014-N	Closeout Audit of USAID Resources Managed by the Government of the Islamic Republic of Afghanistan, Ministry of Finance, Under the Salary Support Program, Implementation Letters No. 306-IL-10-06-01 and 306-IL-10-06-02, for the Period From October 1, 2010, to February 18, 2012	1/15/2015	I	Questioned Costs	\$686,359	\$686,359
F-306-15-025-N	Financial Audit of USAID Resources Managed by the Government of the Islamic Republic of Afghanistan Through the Ministry of Finance Under the Civilian Technical Assistance Program, Grant Agreement No. 306-09-CTAP-0001, for the Period From March 21, 2013, to March 20, 2014	4/7/2015	I	Questioned Costs	\$7,381	\$7,381

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F-306-15-030-N	Closeout Audit of Costs Incurred in Afghanistan by Wildlife Conservation Society Under Cooperative Agreement No. 306-A-00-06-00501-00, Biodiversity Conservation at the Landscape Scale Program, for the Period From January 12, 2006, to April 11, 2010	5/7/2015	1	Questioned Costs	\$2,445,565	\$199,954
F-306-16-001-D	Audit of Direct Costs Incurred by Louis Berger Group, Inc. (LBGI) Under Contract No. 306-I-00-06-00517-00 for the Period August 25, 2006, Through September 30, 2008	11/25/2015	1	Questioned Costs	\$1,646,434	\$1,146,517
			2	Questioned Costs	\$28,940,929	\$2,080,210
			3	Questioned Costs	\$49,237,167	\$2,383,452
F-306-16-003-N	Closeout Audit of USAID Resources Managed by the Government of the Islamic Republic of Afghanistan Ministry of Finance Under the Civilian Technical Assistance Program (CTAP), Grant Agreement No. 306-09-CTAP-0001, for the Period From September 30, 2009, to July 31, 2015-(Originally issued December 3, 2015) Reissued March 29, 2016	3/29/2016	1	Questioned Costs	\$202,738	\$2,594
			2	Procedural	\$0	\$0

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F-306-16-006-N	Financial Audit of Costs Incurred in Afghanistan by Volunteers for Economic Growth Alliance (VEGA), Under the Assistance in Building Afghanistan by Developing Enterprises (ABADE) Program, Associate Cooperative Agreement No. AID-306-LA-13-00001; and Capacity Building and Change Management Program II (CBCMP II), Associate Cooperative Agreement No. AID-306-A-14-00010, for the Period January 1, 2014, to December 31, 2014	2/15/2016	1	Questioned Costs	\$138,569	\$62,194
			2	Procedural	\$0	\$0
F-306-16-011-N	Financial Audit of USAID Resources Managed by the Ministry of Education Under the Basic Education, Learning and Training (BELT) Program, Implementation Letter No. 306-IL-12-07-20, for the Period December 21, 2013, to December 20, 2014	2/17/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
F-306-16-013-N	Audit of the Fund Accountability Statement Under Partnership Contracts for Health Services (PCH) Program Managed by the Ministry of Public Health (MoPH), Award No. 306-08-IL-06-00, for the Year Ended December 20, 2013	3/30/2016	1	Questioned Costs	\$953,072	\$810,509
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

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F-306-16-014-N	Audit of USAID Resources Managed by Da Afghanistan Breshna Sherkat (DABS) Under Power Transmission Expansion and Connectivity (PTEC) and the Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant Projects for the Period From December 5, 2012, Through December 31, 2014	3/31/2016	1	Questioned Costs	\$3,829,942	\$2,730,381
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
F-306-16-015-N	Closeout and Financial Audit of Costs Incurred by Chemonics International, Inc. Under Trade and Accession Facilitation for Afghanistan, Task Order No. AID-306-TO-12-00010, for the Period From October 16, 2012, to August 31, 2013, and Financial Access for Investing in the Development of Afghanistan, Task Order No. 306-C-00-11-00531, for the Period From February 7, 2011, to March 31, 2014	5/3/2016	1	Procedural	\$0	\$0

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Potential Cost Savings
USAID
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
F-306-16-016-N	Closeout and Financial Audit of Costs Incurred by The Asia Foundation Under (1) Survey of the Afghan People, Agreement No. 306-A-00-09-00514, for the Period From October 1, 2011, to April 30, 2012; (2) Fairness and Credibility of 2009 Presidential and Provincial Council Elections, Grant Agreement No. 306-G-00-09-00521, for the Period From July 22, 2009, to December 31, 2009; (3) Ministry of Women Affairs Restructuring and Empowerment, Agreement No. 306-AID-A-13-00001, for the Period From December 20, 2012, to June 30, 2014; (4) Strengthening Education in Afghanistan (SEA), Agreement No. 306-A-00-10-00530, for the Period From October 1, 2012, to June 30, 2014; and (5) Financial Management Services for the American University of Afghanistan, Grant Agreement No. 306-G-00-05-00525, for the Period From March 24, 2005, to March 31, 2010	6/23/2016	1	Questioned Costs	\$947,715	\$13,109
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

**Audit Reports Issued Prior to October 1, 2016
With Outstanding Unimplemented Recommendations and
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USAID
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
G-391-12-001-O	Report on Agreed-Upon Forensic Procedures Performed on Procurement Costs Incurred by Rafi Peer Theatre Workshop to Implement Pakistan Children Television Project, USAID/Pakistan Agreement No. 391-A-00-10-01161-00, for the Period from May 07, 2010, to May 31, 2012	7/31/2012	1	Questioned Costs	\$2,030,417	\$1,598,014
G-391-13-002-O	Report on Financial Review Procedures Performed on USAID Resources (Local Cost) Managed by the Save The Children, USAID Agreement No. 391-A-00-06-01084, Program Titled: "Improved Child Health in Federal Administered Tribal Areas," for the Period From September 21, 2006, to June 30, 2012	12/21/2012	1	Questioned Costs	\$4,775,834	\$361,169
G-391-15-009-R	Financial Audit of USAID/Pakistan Resources Managed by Al-Kasib Group of Engineering Services Consultants (AGES), for the Period From July 6, 2010, to June 30, 2013	6/15/2015	1	Questioned Costs	\$5,026,096	\$8,639
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

**Audit Reports Issued Prior to October 1, 2016
With Outstanding Unimplemented Recommendations and
Potential Cost Savings
USAID
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
G-391-15-017-R	Financial Audit of USAID Resources Under Contract 391-I-00-10-01153-00 (Closeout Audit), Project Titled: "KP Reconstruction Program," and Contract AID-391-C-12-00003, Project Titled: "Construction Monitoring and Evaluation Project," Managed by Al-Kasib Group of Engineering Services Consultants (AGES), for the Period From July 1, 2013, to April 14, 2015	7/14/2015	1	Questioned Costs	\$3,513,803	\$6,858
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-16-003-P	Competing Priorities Have Complicated USAID/Pakistan's Efforts To Achieve Long-Term Development Under EPPA	9/8/2016	7	Procedural	\$0	\$0
			8	Procedural	\$0	\$0
			17	Procedural	\$0	\$0
			18	Procedural	\$0	\$0
G-391-16-005-R	Financial Audit of USAID Resources Managed by Marie Stopes Society (MSS), Under Cooperative Agreement No. AID-391-A-13-00007, Program Titled: "Family Planning and Reproductive Health Services," and Subrecipient Agreement No. AID-OAA-A-10-00059, Program Titled: "Strengthening Delivery of Integrity Family Planning and Safe Motherhood Services," for the Period From January 1, 2014, to December 31, 2014	1/13/2016	1	Questioned Costs	\$234,101	\$117,593
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0

**Audit Reports Issued Prior to October 1, 2016
With Outstanding Unimplemented Recommendations and
Potential Cost Savings
USAID
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Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
G-391-16-018-R	Financial Audit of USAID Funds Managed by Rural Support Programmes Network (RSPN), for the Year Ended June 30, 2014	5/4/2016	1	Questioned Costs	\$23,660	\$2,669
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-16-021-R	Financial Audit of the Program Titled, "FATA Institutional Strengthening Project," USAID/Pakistan Contract No. AID-391-C-11-00003, Managed by Abacus Consulting Technology (Private) Limited, For the Year Ended June 30, 2015	7/25/2016	1	Questioned Costs	\$2,076	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-16-024-R	Closeout Financial Audit of USAID Resources Under Agreement 391-A-00-11-01202-00, Program Titled: "Center of Governance and Public Management Program," and Subrecipient Agreement Under Agreement 391-G-00-04-01023-00, Program Titled: "Merit and Need Based Scholarship Program," Managed by Lahore University of Management Sciences (LUMS), for the Period From July 1, 2014, to January 11, 2016	8/17/2016	2	Procedural	\$0	\$0

**Audit Reports Issued Prior to October 1, 2016
With Outstanding Unimplemented Recommendations and
Potential Cost Savings
USAID
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings ¹ (\$)	Adjusted Potential Cost Savings ² (\$)
G-391-16-025-R	Financial Audit of Agreement No. 391-A-00-11-01206-00, "USAID funds Managed by Dairy and Rural Development Foundation (DRDF)," for the Period from July 1, 2014, to June 30, 2015	8/19/2016	2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
G-391-16-026-R	Financial Audit Under Contract No. AID-391-I-12-00002; Task Order No. 391-TO-13-00008, "Construction at Jinnah Post Graduate Medical Centre, Karachi," and Task Order No. 391-TO-14-00006, "Construction at National University of Science & Technology" Managed by Izhar Construction (Pvt.) Limited (Izhar), From the Period From July 1, 2014, to June 30, 2015	8/29/2016	1	Questioned Costs	\$1,909	\$107
			2	Procedural	\$0	\$0
G-391-16-027-R	Financial Audit of the Cost Representation Statement of USAID Resources for the Comprehensive Program Management (CPM); Contract No. AID-391-I-12-00004 Managed by EA Consulting (Private) Limited, for the Year Ended June 30, 2015	8/30/2016	1	Questioned Costs	\$13,456	\$1,159
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
Grand Total			415		\$199,393,515	\$55,264,792

**Management Decisions With Which the Inspector General Disagrees
USAID
October 1, 2016 March 31, 2017**

Report Number	Auditee	Issue Date	Rec. No.	Mgmt. Decision Date	Reason for Disagreement
A-000-17-001-C	USAID	10/27/2016	I	10/27/2016	<p>USAID disagreed with the recommendation to have the CIO report directly to the Administrator or Deputy Administrator as required by the Federal Information Technology Acquisition Reform Act of 2014 and the Clinger-Cohen Act of 1996. USAID provided its interpretation of OMB Memorandum M-15-14, Management and Oversight of Federal Information Technology, which cites an acceptable example of a CIO reporting to "the Secretary, or Deputy Secretary serving on the Secretary's behalf." However, we disagreed with USAID because the cited example specifically states that those agencies had legislation allowing for this change. The full excerpt from OMB M-15-14 states that as required by the Clinger Cohen Act and left in place by FITARA, the CIO "shall report directly to such agency head to carry out the responsibilities of the agency under this subchapter." Therefore, USAID should have the CIO report directly to the Administrator or Deputy Administrator or obtain authority from Congress to allow its CIO to report to the assistant administrator for the Bureau of Management.</p>

**Significant Revisions of Management Decisions
USAID
October 1, 2016 March 31, 2017**

Section 5(a)(11) of the Inspector General Act of 1978, as amended, requires a description and explanation of the reasons for any significant revised management decisions during the reporting period.

During this reporting period, USAID did not make any significant revisions of management decisions.

**Significant Findings From Contract Audit Reports
USAID
October 1, 2016 March 31, 2017**

The National Defense Authorization Act for Fiscal Year 2008 (Public Law 110-181, section 845) requires inspectors general to submit information on contract audit reports, including grants and cooperative agreements, that contain significant audit findings in semiannual reports to the Congress.

The act defines “significant audit findings” to include unsupported, questioned, or disallowed costs in excess of \$10 million and other findings that the inspector general determines to be significant. During the reporting period, OIG had no significant findings of this kind from contract audit reports for USAID.

**Noncompliance With the Federal Financial Management Improvement Act of 1996
USAID**

October 1, 2016 March 31, 2017

Section 5(a)(13) of the Inspector General Act requires semiannual reports to include an update on issues outstanding under a remediation plan required by the Federal Financial Management Improvement Act of 1996 (FFMIA) (Public Law 104-208, Title VIII, codified at 31 U.S.C. 3512 note). FFMIA requires agencies to comply substantially with (1) Federal financial management system requirements, (2) Federal accounting standards, and (3) the U.S. Standard General Ledger at the transaction level. An agency that is not substantially compliant with FFMIA must prepare a remediation plan.

OIG has nothing to report this period.

**Audits Not Previously Disclosed
USAID**

October 1, 2016 March 31, 2017

Section 5(e)(22)(A) of the Inspector General Act, as amended, requires detailed descriptions of the particular circumstances of each inspection, evaluation, and audit conducted by OIG that is closed and was not disclosed to the public.

OIG has nothing to report this period.

Closed Investigations Involving Senior Government Employees Not Previously Disclosed USAID

October 1, 2016 – March 31, 2017

Section 5(e)(22)(B), of the Inspector General Act, as amended, requires detailed descriptions of the particular circumstances of each investigation conducted by OIG involving a senior Government employee that is closed and was not disclosed to the public.

Date Opened	Date Closed	Allegation Summary	Case Outcome
7/22/14	3/27/17	OIG investigated a complaint that an assistant administrator violated procurement regulations by pressuring mission staff to fund an unsolicited award proposal.	OIG confirmed the allegations against the assistant administrator as well as a bureau chief of staff. OIG referred the matter for criminal prosecution and administrative action and the award solicitation was canceled. The case was closed.
7/2/15	2/28/17	OIG investigated a complaint alleging that a mission director exceeded his authority by accessing restricted USAID electronic information. OIG also received information that he solicited donations from prohibited sources to support a charity fundraising effort.	OIG confirmed the allegations and issued an investigative report, after which the mission director retired in October 2015. The case was closed.
2/16/16	2/15/17	OIG investigated a complaint that a deputy mission director inappropriately authorized alcohol, which had been purchased using mission funds, to be served at an unofficial function.	OIG confirmed the allegations and issued an investigative report. The deputy mission director received a letter of counseling and replaced the alcohol with his own funds. The case was closed.
1/12/16	3/15/17	OIG investigated a complaint that a senior food security officer intentionally misrepresented commercial items so he could ship them using his government-funded shipping allowance.	OIG confirmed the allegations and issued an investigative report. The senior food security officer was terminated and his security clearance was revoked.

Closed Investigations Involving Senior Government Employees Not Previously Disclosed USAID

October 1, 2016 – March 31, 2017

Section 5(e)(22)(B), of the Inspector General Act, as amended, requires detailed descriptions of the particular circumstances of each investigation conducted by OIG involving a senior Government employee that is closed and was not disclosed to the public.

Date Opened	Date Closed	Allegation Summary	Case Outcome
2/26/16	3/24/17	OIG investigated a complaint that a director made false statements by taking 114 days off and only reporting 31 annual leave days in USAID's time and attendance application.	OIG's investigation did not substantiate the allegation. OIG determined that the director used a different leave category, afforded to him by an erroneous service date computation, to claim the days off. OIG issued an investigative report and the Office of Human Capital and Talent Management established new procedures to prevent the error from reoccurring. The case was closed.
11/24/15	11/25/16	OIG investigated a complaint of whistleblower retaliation by a director.	OIG's investigation did not substantiate the allegation. OIG determined that the complainant had been removed from his position because of poor performance. The case was closed.

SIGNIFICANT FINDINGS AND ACTIVITIES: MILLENNIUM CHALLENGE CORPORATION

The Millennium Challenge Corporation forms partnerships with some of the world's poorest countries and provides large-scale grants to them when they demonstrate that they are committed to good governance, economic freedom, and investment in their citizens. These grants fund country-led solutions for reducing poverty through sustainable economic growth.



Women trained as plumbers as part of the MCC-Jordan Compact are challenging attitudes about women's professions in Jordan and aiding the country's water conservation efforts, which are creating new opportunities for economic growth.

Photo by Jake Lyell, MCC.

STRENGTHEN REFORM INCENTIVES AND ACCOUNTABILITY

Fund Accountability Statements

OIG reviews and approves fund accountability statement audits of MCC compact funds under recipient government management. These audits are conducted by independent audit firms. Under the terms of MCC compacts, funds expended by a recipient country must be audited at least annually. The recipient country establishes an accountable entity, usually a Millennium Challenge Account, that produces financial statements.

The selected audit firm issues an opinion on whether the fund accountability statement for the MCC-funded programs presents fairly, in all material respects, the program revenues and costs incurred and reimbursed, in conformity with the terms of the compact agreement and related supplemental agreements for the period being audited.

In addition, the audit firm is required to employ GAGAS in performing the audits. All Millennium Challenge Account audit reports are reviewed, approved, and issued by OIG.

During this reporting period, OIG issued six fund accountability statement audit reports, which made four recommendations.

Audit of the Millennium Challenge Corporation's Financial Statements, Internal Controls, and Compliance for the Fiscal Years Ending September 30, 2016 and 2015

[Report No. M-000-17-001-C](#)

OIG contracted with an independent certified public accounting firm to audit MCC's financial statements for the fiscal years that ended September 30, 2016 and 2015. The audit firm expressed an unmodified opinion on MCC's financial statements and reported no instances of noncompliance with certain provisions of laws and regulations that could have a direct and material effect on the determination of the amounts in the financial statements.

The audit firm did identify three matters involving MCC's internal control over financial reporting that were considered significant deficiencies. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The three significant deficiencies related to (1) controls over grant accrual estimates and validation, (2) uncorrected misstatements in the statement of budgetary resources, and (3) an inadequate funds control system.

MCC made management decisions on all eight of OIG's recommendations.

The Millennium Challenge Corporation Has Implemented Many Controls in Support of FISMA, But Improvements Are Needed

[Report No. A-MCC-17-003-C](#)

In compliance with the Federal Information Security Modernization Act of 2014 (FISMA), OIG contracted with CliftonLarsonAllen LLP to audit MCC's information security program and practices.

The auditors concluded that MCC had implemented 85 of 102 selected security controls for selected information systems in support of FISMA. For example, MCC implemented an effective vulnerability identification process. Yet the 17 controls that MCC did not implement put its information systems and the information in them at risk.

OIG made nine recommendations to address the vulnerabilities identified, and MCC made management decisions on all of them.

Revenue Administration Reform Project in the Philippines Would Have Benefited From Consolidating Its Sustainability Efforts

[Report No. M-000-17-004-C](#)

OIG contracted with the independent certified public accounting firm of CliftonLarsonAllen LLP (CLA) to audit the sustainability of the Millennium Challenge Corporation's (MCC) Revenue Administration Reform Project, implemented by the Millennium Challenge Account–Philippines (MCA-P) from May 2011 to May 2016. The audit objective was to determine whether MCC and MCA-P designed and implemented sustainability measures for systems designed to improve tax administration and anticorruption policies and practices.

CLA determined that the two systems had not been fully implemented by the end of the compact. Furthermore, MCC and MCA-P did not ensure that a consolidated plan was developed to address significant risks for fully implementing and sustaining the activities and benefits of the Revenue Administration Reform Project.

CLA made two recommendations to resolve the deficiencies; MCC made management decisions on both.

MCC Took Initial Steps To Implement the Digital Accountability and Transparency Act of 2014 [Report No. M-000-17-001-P](#)

The Digital Accountability and Transparency Act (DATA Act) requires Federal agencies to disclose their direct expenditures and link Federal contract, loan, and grant spending information to agency programs. It also requires agencies to follow data definition standards to make spending data consistent and reliable throughout the Federal Government.

OIG determined that MCC took the initial steps to implement the DATA Act: it (1) identified a senior accountable official (SAO) responsible for managing the implementation of the DATA Act and established a DATA Act workgroup, (2) reviewed data definition standards and guidance from the Office of Management and Budget (OMB) and Treasury, and (3) inventoried data and associated systems to prepare for submitting data to Treasury, addressing gaps and changes needed to capture complete data.

Still, MCC will have to maintain its focus on meeting the act's requirements. It will need updates to the Shared Service Provider's financial system to facilitate the submission of data, and it will have to implement upcoming guidance on improving the quality of awardee-reported data.

OIG made no recommendations; MCC agreed with the auditors' conclusions, which it considered constructive.

Fiscal Year 2016 Report on MCC's Progress in Implementing Travel and Purchase Card Recommendations

Under the Government Charge Card Abuse Prevention Act of 2012 (referred to as the Charge Card Act), Public Law 112-194, USAID's OIG periodically assesses the risk of illegal, improper, or erroneous purchases and payments made with MCC's charge cards. OIG then decides which charge card programs to audit and annually reports on MCC's implementation of audit recommendations.

For fiscal year 2016, OIG found no open or closed recommendations related to travel and purchase cards.

Risk Assessment of the Millennium Challenge Corporation's Fiscal Year 2015 Charge Card Programs

[Report No. M-000-17-002-C](#)

OIG contracted with an independent certified public accounting firm to analyze the risk of illegal, improper, or erroneous purchases and payments in MCC's charge card—purchase and travel card—programs for fiscal year 2015. The assessment was done to help guide future audits of the programs in compliance with the Government Charge Card Abuse Prevention Act of 2012, Public Law 112-194, and OMB Memorandum M-13-21, "Implementation of the Government Charge Card Abuse Prevention Act of 2012." The contracted firm concluded that the risk was low. OIG reviewed the assessment,

and found no instances in which those performing the assessment did not comply, in all material respects, with applicable standards. The risk assessment report contained no recommendations but did document some instances of noncompliance—for example, not terminating cards of former employees; not getting authorizing officials' signatures on preapproval forms in advance and keeping the forms on file; and not documenting monthly reconciliations of purchase card statements within 5 days—and made suggestions to address them.

MAXIMIZING INTERNAL EFFICIENCY AND PRODUCTIVITY

MCC Revises Millennium Challenge Account Program Closure Guidelines Including Requirement to Retain Employee Emails

An OIG investigation revealed that Millennium Challenge Corporation's (MCC) requirements for postcompact records retention, as outlined in the Millennium Challenge Account (MCA) Program Closure Guidelines, do not include provisions to retain MCA employee emails. In July 2016, OIG referred the matter to MCC and recommended that MCC incorporate language into MCA program closure plans to include employee emails as records to be retained and stored after compacts' closure. In October 2016, MCC informed the OIG that the MCC Program Closure Working Group would revise the MCA Program Closure Guidelines to require that MCA employee emails be retained for 5 years after the compact end date. MCC also intends to include guidance to MCA human resources offices, requiring that employee emails be retained and stored for staff that depart prior to the compact end date.

TABLES: MILLENNIUM CHALLENGE CORPORATION

Tables

The tables on the following pages provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report this period in the areas listed below:

- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions
- Significant recommendations described previously without final action
- Reports issued for comment prior to commencement of the reporting period but not responded to within 60 days
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

**Performance Audits Conducted by OIG
Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
Funds Be Put to Better Use
MCC
October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
Economy and Efficiency				
M-000-17-001-P	2/7/17	MCC Took Initial Steps to Implement the Digital Accountability and Transparency Act of 2014		

**Financial Audits (Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of
Recommendations That Funds Be Put to Better Use
MCC
October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
MCA Audit and Reviews				
M-655-17-001-N	10/18/16	Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Cabo Verde II Under the Compact Agreement Between MCC and the Government of the Republic of Cabo Verde from April 1, 2015, to March 31, 2016		
M-114-17-002-N	2/1/17	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Georgia II Under the Compact Agreement Between MCC and the Government of Georgia, April 1, 2015, to March 31, 2016		
M-492-17-003-N	2/2/17	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Philippines Under the Compact Agreement Between MCC and the Republic of the Philippines, January 1, 2016, to May 25, 2016		
M-612-17-004-N	2/6/17	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Malawi Under the Compact Agreement Between MCC and the Republic of Malawi, October 1, 2015, to March 31, 2016		

**Financial Audits (Including Audits Conducted by Independent Public Accountants)
Associated Questioned Costs, Unsupported Costs, and Value of
Recommendations That Funds Be Put to Better Use
MCC
October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
M-278-17-005-N	2/9/17	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Jordan Under the Compact Agreement Between MCC and the Hashemite Kingdom of Jordan, April 1, 2014, to September 30, 2015	84	QC
M-497-17-006-N	2/24/17	Financial Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Indonesia under the Compact Agreement Between MCC and the Republic of Indonesia, October 1, 2015, to March 31, 2016	10 10	QC UN
Programs and Operations				
M-000-17-001-C	11/15/16	Audit of the Millennium Challenge Corporation's Financial Statements, Internal Controls, and Compliance for the Fiscal Years Ending September 30, 2016 and 2015		

**Nonaudits Conducted by Independent Public Accountants
Associated Questioned Costs, Unsupported Costs, and Value of
Recommendations That Funds Be Put to Better Use
MCC
October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
Other				
A-MCC-17-003-C	11/7/16	The Millennium Challenge Corporation Has Implemented Many Controls in Support of FISMA, But Improvements Are Needed		
M-000-17-002-C	12/9/16	Risk Assessment of the Millennium Challenge Corporation's Fiscal Year 2015 Charge Card Programs		
M-000-17-004-C	2/15/17	Revenue Administration Reform Project in the Philippines Would Have Benefited From Consolidating Its Sustainability Efforts		

**Reports With Questioned and Unsupported Costs
MCC
October 1, 2016 March 31, 2017**

Reports	Number of Audit Reports	Questioned Costs (\$)	Unsupported Costs (\$)
A. For which no management decision had been made as of October 1, 2016	0	0	0
B. Add: Reports issued October 1, 2016–March 31, 2017	2	94,178	9,816
Subtotal	2	94,178	9,816
C. Less: Reports with a management decision made October 1, 2016–March 31, 2017	0	0	0
Value of Recommendations Disallowed by Agency Officials		0	0
Value of Recommendations Allowed by Agency Officials		0	0
D. For which no management decision had been made as of March 31, 2017	2	94,178	9,816

**Audit Reports Issued Prior to October 1, 2016
With Outstanding and Unimplemented Recommendations and
Potential Cost Savings
MCC
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
A-MCC-16-001-P	Audit of the Millennium Challenge Corporation's Fiscal Year 2015 Compliance with the Federal Information Security Management Act of 2002, As Amended.	10/26/2015	6	Procedural	\$0	\$0
M-000-13-005-P	Audit of the Millennium Challenge Corporation's Fiscal Year 2013 Compliance with the Federal Information Security Management Act of 2002	9/20/2013	14	Procedural	\$0	\$0
M-000-14-003-S	Review of the Millennium Challenge Account Employee Compensation	7/16/2014	5	Procedural	\$0	\$0
M-000-16-001-S	MCC's Implementation of Executive Order 13526, Classified National Security Information, Needs Strengthening	9/30/2016	1	Procedural	\$0	\$0
M-000-16-002-C	Audit of the Millennium Challenge Corporation's Fiscal Year 2015 Compliance With the Improper Payments Elimination and Recovery Act of 2010	5/13/2016	1	Procedural	\$0	\$0
			2	Procedural	\$0	\$0
			3	Procedural	\$0	\$0
			4	Procedural	\$0	\$0
			5	Procedural	\$0	\$0
			6	Procedural	\$0	\$0
			7	Procedural	\$0	\$0
			8	Procedural	\$0	\$0

**Audit Reports Issued Prior to October 1, 2016
With Outstanding and Unimplemented Recommendations and
Potential Cost Savings
MCC
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
M-685-16-005-N	Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Senegal Under the Compact Agreement Between MCC and the Republic of Senegal from April 1, 2014, to March 31, 2015	6/17/2016	1	Procedural	\$0	\$0
M-685-16-011-N	Audit of Millennium Challenge Corporation Resources Managed by Millennium Challenge Account-Senegal Under the Compact Agreement Between MCC and the Republic of Senegal From April 1, 2015, to January 8, 2016	9/30/2016	1	Procedural	\$0	\$0
Grand Total			14		\$0	\$0

SIGNIFICANT FINDINGS AND TABLES: U.S. AFRICAN DEVELOPMENT FOUNDATION

USADF is an independent Federal agency established to support and invest in African-led development that improves lives and livelihoods in poor and vulnerable communities in Africa by providing seed capital and technical support.

Audit of the United States African Development Foundation's Financial Statements for Fiscal Years 2016 and 2015

[Report No. 0-ADF-17-002-C](#)

OIG contracted with the independent certified public accounting firm of Brown & Company to audit the fiscal year 2016 and 2015 financial statements. The independent auditor expressed an unmodified opinion on USADF's financial statements. Brown & Company found no instances of material weaknesses or significant deficiencies in internal controls over financial reporting and no instances of noncompliance with selected provisions of applicable law, regulations, contracts, and grant agreements. After conducting the audit, the company prepared a management letter to advise USADF of a control deficiency noted during the audit. OIG's review disclosed no instances in which Brown & Company did not comply with applicable standards

The United States African Development Foundation's Information Security Program Needs Improvements To Comply with FISMA

[Report No. A-ADF-17-002-C](#)

The Federal Information Security Modernization Act of 2014 (FISMA) requires agencies to develop, document, and implement an information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or source. The act also requires inspectors general to do independent annual assessments of their agencies' information security programs. OIG contracted with CliftonLarsonAllen LLP to conduct the audit for fiscal year 2016.

Clifton's auditors concluded that USADF had not fully implemented its information security program, leaving operations and assets at risk of unauthorized access, misuse, and disruption.

OIG made 26 recommendations to help USADF strengthen its information security programs. USADF made management decisions on them all, but OIG disagreed with one decision and asked USADF to consider revising it. USADF took final action on 15 recommendations

Tables

The tables on the following page provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report in this period in the areas listed below:

- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions
- Significant recommendations described previously without final action
- Reports issued for comment prior to the commencement of the reporting period but not responded to within 60 days
- Significant management decisions with which the Inspector General disagrees
- Reports issued prior to the commencement of the reporting period with outstanding unimplemented recommendations and potential cost savings
- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

**Performance Audits
 Conducted by Independent Public Accountants
 Associated Questioned Costs, Unsupported Costs, and Value of
 Recommendations That Funds Be Put to Better Use
 USADF
 October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA Conducted by Independent Public Accountants				
A-ADF-17-002-C	11/7/16	The United States African Development Foundation's Information Security Program Needs Improvements To Comply With FISMA		

**Financial Audits
 Conducted by Independent Public Accountants
 Associated Questioned Costs, Unsupported Costs, and Value of
 Recommendations That Funds Be Put to Better Use
 USADF
 October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
Programs and Operations				
0-ADF-17-002-C	11/15/16	Audit of the United States African Development Foundation's Financial Statements for Fiscal Years 2016 and 2015		

SIGNIFICANT FINDINGS AND TABLES: INTER-AMERICAN FOUNDATION

IAF is an independent U.S. Government agency created to provide development assistance in Latin America and the Caribbean. IAF provides grant support for creative ideas for self-help received from grassroots groups and NGOs, while encouraging partnerships among community organizations, businesses, and local governments that are working to improve the quality of life for poor people and strengthen democratic practices.

The Inter-American Foundation Has Implemented Many Controls in Support of FISMA, but Improvements Are Needed

[Report No. A-IAF-17-004-C](#)

The Federal Information Security Modernization Act (FISMA) requires agencies to develop, document, and implement an information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or source. For the annual FISMA assessment of IAF's information systems, OIG contracted with CliftonLarsonAllen LLP. Clifton's auditors concluded that IAF had generally complied with the act's requirements, implementing 84 of 98 security controls for selected information systems. Still, the 14 controls it did not implement—for example, to mitigate certain vulnerabilities, implement a continuous monitoring program, and strengthen the security assessment and authorization process—may expose its operations and assets to unauthorized access, misuse, and disruption.

The report contains 13 recommendations intended to help IAF strengthen its information security programs. IAF made management decisions and took final action on seven of them.

Audit of the Inter-American Foundation's Financial Statements for Fiscal Years 2016 and 2015

[Report No. 0-IAF-17-003-C](#)

OIG contracted with an independent firm to audit IAF's financial statements for the FYs that ended September 30, 2016 and 2015. The independent auditor expressed an unmodified opinion on the financial statements. The report contains no material weaknesses or significant deficiencies in IAF's internal control over financial reporting and no instances of noncompliance with selected provisions of applicable laws and regulations. OIG reviewed the audit report and found it in accordance with applicable standards. OIG made no recommendations.

Tables

The tables on the following page provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report in this period in the areas listed below:

- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions
- Reports issued for comment prior to the commencement of the reporting period but not responded to within 60 days
- Significant management decisions with which the Inspector General disagrees
- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

**Performance Audits
 Conducted by Independent Public Accountants
 Associated Questioned Costs, Unsupported Costs, and Value of Recommendations That
 Funds Be Put to Better Use
 IAF
 October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA Conducted by Independent Public Accountants				
A-IAF-17-004-C	11/7/16	The Inter-American Foundation Has Implemented Many Controls in Support of FISMA, but Improvements Are Needed		

**Financial Audits
 Conducted by Independent Public Accountants
 Associated Questioned Costs, Unsupported Costs, and Value of
 Recommendations That Funds Be Put to Better Use
 IAF
 October 1, 2016 March 31, 2017**

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
Programs and Operations				
0-IAF-17-003-C	11/15/16	Audit of the Inter-American Foundation's Financial Statements for Fiscal Years 2016 and 2015		

**Significant Recommendations Described Previously Without Final Action
IAF
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. No.	Management Decision Date	Final Action Target Date
I-IAF-16-002-P	Audit of Inter-American Foundation Activities in Brazil and El Salvador	11/9/2015	3	11/9/15	6/30/2017

**Audit Reports Issued Prior to October 1, 2016
With Outstanding and Unimplemented Recommendations and
Potential Cost Savings
IAF
as of March 31, 2017**

Report Number	Report Title	Report Date	Rec. Nos.	Finding Type	Potential Cost Savings (\$)	Adjusted Potential Cost Savings (\$)
I-IAF-16-002-P	Audit of Inter-American Foundation Activities in Brazil and El Salvador	11/9/2015	3	Procedural	\$0	\$0
Grand Total			1		\$0	\$0

SIGNIFICANT FINDINGS AND TABLE: OVERSEAS PRIVATE INVESTMENT CORPORATION

OPIC is an independent U.S. Government corporation that mobilizes private capital to achieve social and economic development in developing countries while advancing U.S. foreign policy. It works with the private sector to help U.S. businesses gain footholds in emerging markets by promoting increased revenues, jobs, and growth opportunities at home and abroad. Operating in more than 160 countries, OPIC provides financing, guarantees, political risk insurance, and support for private equity investment funds.

OIG provides some oversight of OPIC under 22 U.S.C. 2199(e), and in recent years, a memorandum that OIG and OPIC sign at the direction of Congress upon the passage of annual appropriations bills. Although Senate Report 114-290, which accompanied the Department of State, Foreign Operations, and Related Programs Appropriations Bill for 2017, directed OPIC to (1) enter into an agreement with USAID OIG, (2) allocate funding to support a mutually agreed-upon oversight plan, and (3) reimburse OIG for costs related to oversight and audit functions, the bill has not passed. Nevertheless, OIG prepared a FY 2017 memorandum of understanding and continues to discuss terms of the agreement with OPIC.

The Overseas Private Investment Corporation Has Implemented Many Controls in Support of FISMA for Fiscal Year 2016, but Improvements Are Needed

[Report No. A-OPC-17-005-C](#)

The Federal Information Security Modernization Act (FISMA) requires agencies to develop, document, and implement an information security program to protect their information and information systems, including those provided or managed by another agency, contractor, or source. To conduct the annual FISMA assessment of OPIC's information systems, OIG contracted with CliftonLarsonAllen LLP. Clifton's auditors concluded that OPIC implemented 84 of 105 selected minimum security controls to preserve the confidentiality, integrity, and availability of its information and information systems.

The auditors made 17 recommendations to help OPIC strengthen its information security programs. OPIC made management decisions on them all.

Tables

The tables on the following pages provide information required by the Inspector General Act of 1978, as amended, and other congressional requirements. OIG has no information to report in this period in the areas listed below:

- Incidents in which OIG was refused assistance or information
- Interference with OIG independence
- Financial audits with associated questioned costs, unsupported costs, or recommendations that funds be put to better use
- Reports issued prior to the commencement of the reporting period with recommendations with no management decisions
- Significant recommendations described previously without final action
- Reports issued for comment prior to the commencement of the reporting period but not responded to within 60 days
- Reports issued prior to the commencement of the reporting period with outstanding and unimplemented recommendations
- Significant management decisions with which the Inspector General disagrees
- Reports issued prior to the commencement of the reporting period with outstanding unimplemented recommendations and potential cost savings
- Significant revisions of management decisions
- Significant findings from contract audits
- Reports with questioned or unsupported costs
- Reports with recommendations that funds be put to better use
- Noncompliance with the Federal Financial Management Improvement Act of 1996
- Undisclosed audits
- Undisclosed investigations

Performance Audits
Conducted by Independent Public Accountants
Associated Questioned Costs, Unsupported Costs, and Value of
Recommendations That Funds Be Put to Better Use
OPIC
October 1, 2016 March 31, 2017

Report Number	Report Date	Report Title	Amt. of Findings (\$000)	Type of Findings
FISMA Conducted by Independent Public Accountants				
A-OPC-17-005-C	11/7/16	The Overseas Private Investment Corporation Has Implemented Many Controls in Support of FISMA for Fiscal Year 2016, but Improvements Are Needed		

PEER REVIEWS

The Dodd-Frank Wall Street Reform and Consumer Protection Act (Public Law 111-203) requires Federal inspectors general to report on results of peer reviews in their semiannual reports.

Audit

USAID OIG received an external peer review rating of pass with deficiencies, as noted in the final report issued June 29, 2016. Except for the deficiencies noted in the report, the peer review concluded that the system of quality control for the audit organization of USAID OIG in effect for the 3-year period ending March 31, 2015, had been suitably designed and complied with to provide USAID OIG with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

From the peer review, 28 recommendations were made to help resolve the identified deficiencies. As of March 31, 2017, 22 of those recommendations (or 79 percent) had been resolved. We intend to resolve all recommendations by June 30, 2017. The unresolved recommendations are detailed below.

Outstanding System Review Report Recommendations

Recommendation 2. USAID OIG should fully implement and document the GAGAS Conceptual Framework Approach to Independence for all engagements and nonaudit services as defined by GAGAS.

Status: OIG's Audit Procedures Handbook, part II, chapter I, section O, clearly establishes the required procedures for assessing and documenting OIG independence for all engagements and nonaudit services as defined by GAGAS. We will incorporate an independence risk assessment into the assessment of the entire nonfederal audit program currently being conducted.

Recommendation 4. USAID OIG should have USAID affirmatively state that Guidelines For Financial Audits Contracted By Foreign Recipients document is a USAID directive and not refer to it as OIG's guidance.

Status: We are conducting a risk assessment of the entire nonfederal audit program, which will include revising the guidelines to break from Agency processes and give foreign audit firms a more focused technical document on how to perform audits in accordance with auditing standards.

Recommendation 5. USAID OIG should not require USAID fund recipients to use vendors from an USAID OIG list of approved vendors.

Status: We are conducting a risk assessment of the entire nonfederal audit program and processes, including how qualified vendors are identified, and then determine what necessary action to take.

Outstanding Letter of Comment Recommendations

Recommendation 4. USAID OIG should revise its conceptual framework policy to explicitly state who is required to complete and document in TeamMate the independence assessment checklist for each engagement. In addition, USAID OIG should provide additional training on its independence policy and associated documentation requirements.

Status: A revised policy addressing this was issued August 30, 2016. This subject will be incorporated in the fiscal year 2017 training and provided to all audit staff by June 30, 2017.

Recommendation 5. USAID OIG should reinforce its policies and procedures for documenting testimonial evidence, including evaluating the objectivity, credibility, and reliability of the evidence to ensure that the evidence is attributed to the appropriate source.

Status: A revised policy addressing this was issued August 30, 2016. This subject will be incorporated in fiscal year 2017 training and provided to all audit staff by June 30, 2017.

Recommendation 8. USAID OIG should provide additional referencing training related to appropriately reindexing and rereferencing report changes and satisfactorily verifying audit documentation.

Status: The referencing process has been fundamentally changed to improve the quality control function and mitigate identified weaknesses. Training is being developed for delivery to audit staff tasked with fulfilling this crucial quality control function.

Investigations

During the current reporting period, there were no peer reviews conducted of the USAID Office of Investigations, and there are no outstanding recommendations from previous reviews.

COMMON ABBREVIATIONS

BU	funds recommended to be put to better use
CDC	Centers for Disease Control and Prevention
DCAA	Defense Contract Audit Agency
DoD	Department of Defense
DOS	Department of State
FISMA	Federal Information Security Modernization Act of 2014
FY	fiscal year
GAGAS	generally accepted government auditing standards
HHS	Department of Health and Human Services
HIV	human immunodeficiency virus
IAF	Inter-American Foundation
ISIS	Islamic State of Iraq and Syria
MCC	Millennium Challenge Corporation
NGO	nongovernmental organization
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPIC	Overseas Private Investment Corporation
PMI	President's Malaria Initiative
QC	questioned costs
SAI	supreme audit institution
UN	unsupported costs
USADF	U.S. African Development Foundation
USAID	U.S. Agency for International Development

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